

REGULAR BOARD MEETING AGENDA
Tuesday, June 23, 2020
7:00pm

A copy of the Public Board Meeting Agenda is available on the School District website at:

<http://www.comoxvalleyschools.ca>

Alternatively, copies are available on request from Marlene.Leach@sd71.bc.ca.

Public Board Meetings are recorded and live streamed on the School District's YouTube channel.

1. Call to Order

The Board of Education acknowledges that we are on the traditional territories of the K'ómoks First Nation. We would like to thank them for the privilege of living on their land and the gift of working with their children.

2. Adoption of Agenda

Recommendation:

THAT the Board of Education adopt the June 23, 2020 Regular Public Board Meeting Agenda as presented.

3. Board Meeting Minutes

Pg.4

Recommendation:

THAT the Board of Education adopt the May 26, 2020 Regular Public Board Meeting Minutes as presented.

4. Old Business

None

5. Report on In-Camera Meeting – June 23, 2020

- Personnel

6. Board Chair's Report

7. Presentations / Delegations

None

8. Education Committee Meeting

No meeting in June

9. Strategic Direction

A. Superintendent

i. General Update

B. Assistant Superintendent

i. School Fees - Briefing Note

Pg.9

Recommendation:

THAT the Board of Education approve the attached School Fees Schedules for the 2020-2021 school year.

ii. BAA Courses – Briefing Note

Recommendation:

Pg.17

THAT the Board of Education approve the BAA courses as provided.

C. Secretary-Treasurer

i. Financial Update

Pg.20

- a) Operating Fund Projection – May 31st
- b) Capital Fund Update – May 31st

Recommendation:

THAT the Board of Education receive the Financial Update for May 31st, 2020 as provided.

ii. 2021-22 Five Year Capital Plan

Pg.24

Recommendation:

THAT the Board of Education approve the 2021-22 Five Year Capital Plan submission as provided.

D. Human Resources

i. Retirements and Recognition

Pg.28

Recommendation:

THAT the Board of Education receive the Retirements and Recognition report as provided.

10. Board Standing Committee Reports

A. Finance / Audit Committee Board Report – June 16, 2020

Pg.29

Recommendation:

THAT the Board of Education receive the Finance / Audit Committee Board Report as provided.

B. Facilities Committee Board Report – June 09, 2020

Pg.70

Recommendation:

THAT the Board of Education of School District No. 71 (Comox Valley) approve the purchase and installation of a modular for the Information Technology department.

Recommendation:

THAT the Board of Education receive the Facilities Committee Board Report as provided.

C. Policy Committee Board Report – May 25, 2020

Pg.73

Recommendation:

THAT the Board of Education receive the Policy Committee Board Report as provided.

11. Board Business

A. 2020-21 Board Meeting Schedule

Pg.74

Recommendation:

THAT the Board of Education approve the 2020-21 Board Meeting Schedule as provided.

B. Trustee Report: Comox Valley Food Policy Council

Pg.76

Sheila McDonnell, Trustee (Baynes Sound, Hornby & Denman Islands)

C. Trustee Report: Comox Valley Community Justice Centre

Pg.78

Sheila McDonnell, Trustee (Baynes Sound, Hornby & Denman Islands)

D. Motion: Janice Caton, Trustee (City of Courtenay)

Pg.79

Recommendation:

THAT the Board of Education write a letter to the Minister of Transportation and Infrastructure, Minister of Education, and to the President/CEO, BC Ferry Services requesting that any changes to ferry schedules be delayed until proper consultation with Education Authorities have occurred, to ensure route changes do not adversely affect students educational opportunities.

12. Board Correspondence

- A. Correspondence:** from **Comox Valley Cycling Coalition** to **Mayor & Council, City of Courtenay** - East-West Connector (Multi-use Pathway) **Pg.83**
Ian Hargreaves, Board Chair
- B. Correspondence:** from **British Columbia School Trustees Association** to **Janice Caton, Trustee** – Your Work on the Finance and Audit Committee **Pg.86**
Janice Caton, Trustee
- C. Correspondence:** from student **Julia Jungwirth** to **The Board of Education** – **Pg.87**
Proposal: Compost Pick-up for School District #71
Ian Hargreaves, Board Chair

13. Public Question Period

14. Adjournment

REGULAR BOARD MEETING MINUTES
Tuesday, May 26, 2019
7:00pm

In Attendance VIA ZOOM MEETING:

Trustees

Ian Hargreaves, Board Chair
Tonia Frawley, Vice Chair
Janice Caton, Trustee
Kat Hawksby, Trustee
Sarah Jane Howe, Trustee
Sheila McDonnell, Trustee
Michelle Waite, Trustee

Staff

Tom Demeo, Superintendent of Schools
Nicole Bittante, Secretary-Treasurer
Geoff Manning, Assistant Superintendent
Candice Hilton, Director of Finance
Ian Heselgrave, Director of Operations
Esther Shatz, Director of Instruction (Student Services)
Allan Douglas, Director of Instructional Services K-12
Mary Lee, Communications Manager
Josh Porter, Director, Information Technology

1. Call to Order

Chair Ian Hargreaves called the meeting to order at 7:00pm and acknowledged that the meeting is being held on the traditional territories of the K'ómoks First Nation.

2. Adoption of Agenda

Recommendation:

THAT the Board of Education adopt May 26, 2020 Regular Public Board Meeting Agenda as presented.

CARRIED

3. Board Meeting Minutes

Recommendation:

THAT the Board of Education adopt the April 28, 2020 Regular Public Board Meeting Minutes as presented.

CARRIED

Recommendation:

THAT the Board of Education adopt the May 12, 2020 Committee of the Whole Meeting Minutes as presented.

CARRIED

4. Old Business

None

5. Report on In-Camera Meetings:

A. Tuesday, May 19, 2020

B. Tuesday, May 26, 2020

- Other

6. Board Chair's Report

Highlights:

- Attended three virtual meetings last week:
 1. BCSTA IEC Standing Committee Meeting on May 20, 2020
 2. VISTA Board Chairs Meeting on May 21, 2020
 3. BCSTA Board Chairs Meeting on May 22, 2020
- This week: Zoom meeting with School Board Chairs, Rob Fleming, Minister of Education and Dr. Trevor Corneil, Public Health & Preventative Medicine Specialist

7. Presentations / Delegations

None

8. Education Committee Meeting

No meeting in May

9. Strategic Direction

A. Superintendent

i. Recognition

Congratulations Ian Hargreaves - nominated and elected as Co-Chair of the BCSTA IEC Standing Committee
Board Information

ii. Stage 3 Planning

Board Information

B. Assistant Superintendent

None

C. Secretary-Treasurer

i. 2020-21 Annual Facilities Grant Spending Plan – Briefing Note

Recommendation:

THAT the Board of Education approve the 2020-21 Annual Facilities Grant Spending Plan as provided.

CARRIED

ii. 2020-21 Annual Budget and Bylaw – Briefing Note

Recommendation:

THAT School District No. 71 (Comox Valley) Annual Budget Bylaw 2020/2021 in the amount of \$108,838,693 receive its first reading.

CARRIED

THAT School District No. 71 (Comox Valley) Annual Budget Bylaw 2020/2021 in the amount of \$108,838,693 receive its second reading.

CARRIED

THAT the Board unanimously agree to suspend the requirements of the School Act and Board's Procedural Bylaw to have the third reading of the Annual Budget Bylaw 2020/2021 in the amount of \$108,838,693 at a subsequent meeting.

CARRIED

THAT School District No. 71 (Comox Valley) Annual Budget Bylaw 2020/2021 in the amount of \$108,838,693 receive its third reading.

CARRIED

iii. Capital Project Update – Briefing Note

Recommendation:

THAT the Board of Education receive the Capital Project Update briefing note as provided.

CARRIED

iv. Financial Update

- a) Operating Fund Projection – April 30th
- b) Capital Fund Update - April 30th

Recommendation:

THAT the Board of Education receive the Financial Update for April 30th, 2020 as provided.

CARRIED

D. Human Resources

i. Retirements and Recognition

Recommendation:

THAT the Board of Education receive this Retirements and Recognition report as provided.

CARRIED

10. Board Standing Committee Reports

A. Budget Committee Board Report

No meeting in May

B. Finance Committee Board Report

No meeting in May

C. Facilities Committee Board Report

No meeting in May

D. Policy Committee Board Report

No meeting in May

11. Board Business

None

12. Board Correspondence

- A. Correspondence:** from **British Columbia School Trustees Association (BCSTA)** to **Ian Hargreaves** – Thank you to Indigenous Education Committee member, Ian Hargreaves from S. Higginson, President BCSTA.
Ian Hargreaves, Board Chair
Board Information

- B. Correspondence:** from **BCeAccess to BC School District Administrators, Directors of Instruction and Boards of Education** – Equitable access to education during the pandemic.

Ian Hargreaves, Board Chair
Board Information

13. Public Question Period

14. Meeting Adjourned – 8:15pm

Certified Correct:

Nicole Bittante, CPA, CA
Secretary-Treasurer

Ian Hargreaves
Board Chair

BRIEFING NOTE

TO: Board of Education
FROM: Geoff Manning, Assistant Superintendent
RE: School Fees

DATE: June 23, 2020

Background

As per the School Act Section 82 (6), which states:

A board must publish a schedule of the fees to be charged and deposits required and must make the schedule available to students and to children registered under Section 13 and to the parents of those students and children before the beginning of the school year.

Find attached the Fee Schedules for those schools that are charging fees next year.

In addition to the fee schedule districts must also ensure that each of the sites which are charging fees has a Financial Hardship Policy. (See applicable School Act) Sections 82.4, 82 (3), 82.1 (4), 82.2, 82.3 and 82.31 (3) apply only to a board that has established policies and procedures to facilitate participation by students of school age ordinarily resident in British Columbia who would otherwise be excluded from the course, class or program because of financial hardship.

The following is a Hardship Policy which is on all school websites and has been communicated to parents.

Hardship Policy
Financial Hardship

No student will be denied the opportunity to participate in a course and/or activity associated with a course or specialty program in which they are enrolled because of financial hardship.

1. Parents/guardians and/or students should contact the principal in order that confidential, respectful and discreet arrangements can be made to ensure that a student is not denied an opportunity to participate in a course, program or activity.
2. Principals have a responsibility to ensure that students are not excluded from a course, class, program or activity due to financial hardship. Principals will ensure that such cases are handled in a confidential, respectful and discreet manner.
3. Any decision to refuse financial assistance may be appealed to the Assistant Superintendent.

4. All procedures to determine financial hardship will be in compliance with the *Freedom of Information and Protection of Privacy Act* legislation.

Recommendation

THAT the Board of Education approve the attached School Fees Schedules for the 2020-2021 school year.

Respectfully submitted,

Geoff Manning

Assistant Superintendent



School Fees for 2020-2021

As per section 82 (Fees and Deposits) of the School Act please note the following.

Fee	Amount	Description
Student Fee	\$25.00	Leadership activities, student recognition, fine art performances, career planning
Graduation Fee	\$125.00	Facilities rental, dinner, entertainment, commencement photo
Optional Fee		
Yearbook	\$45.00	Cost of the yearbook
Athletics	varies	Tournament fees, partial costs of referees, travel etc.
Fine Arts	varies	Band and Drama trips, travel, accommodation etc.
Tech Ed.	varies	Base projects have no cost. Costs for materials used beyond base level.

We, the Highland Secondary PAC ratify the attached fees for 2020-2021

Dean Patterson, Principal _____ Date: _____

Adam Thompson, PAC President _____ Date: _____

FINANCIAL HARDSHIP

No student will be denied the opportunity to participate in a course or activity associated with a course in which they are enrolled because of financial hardship.

REGULATIONS

1. Parents/Guardians and /or students should contact the principal in order that confidential, respectful and discreet arrangements can be made to ensure that a student is not denied an opportunity to participate in a course, or activity associated with a course.
2. The principal has a responsibility to ensure that students are not excluded from a course, class, program, or activity due to financial hardship. The principal will ensure that such cases are handled in a confidential, respectful, and discreet manner.
3. Parents of students requiring financial assistance should speak privately with the principal to outline the reasons why financial assistance is required. A decision to refuse financial assistance may be appealed to the Assistant Superintendent.
4. All procedures to determine financial hardship will be in compliance with the Freedom of Information and Protection of Privacy Act legislation.



MARK R. ISFELD SECONDARY SCHOOL

1551 Lerwick Road, Courtenay, BC V9N 9B5

Phone (250) 334-2428 Fax (250) 334-0659

www.isfeldschool.com

FINANCIAL HARDSHIP

No student will be denied the opportunity to participate in a course or activity associated with a course in which they are enrolled because of financial hardship.

REGULATIONS

1. Parents/Guardians and /or students should contact the principal in order that confidential, respectful and discreet arrangements can be made to ensure that a student is not denied an opportunity to participate in a course, or activity associated with a course.
2. The principal has a responsibility to ensure that students are not excluded from a course, class, program, or activity due to financial hardship. The principal will ensure that such cases are handled in a confidential, respectful, and discreet manner.
3. Parents of students requiring financial assistance should speak privately with the principal to outline the reasons why financial assistance is required. A decision to refuse financial assistance may be appealed to the Assistant Superintendent.
4. All procedures to determine financial hardship will be in compliance with the *Freedom of Information and Protection of Privacy Act* legislation.



Mark R. Isfeld Secondary School

School Fees for 2020-2021

As per section 82 (Fees and Deposits) of the School Act please note the following.

Fee	Amount	Description
Student Fee	\$25.00	Leadership activities, fine art performances, career planning
Graduation Fee	\$125.00	Banquet rental, dinner, sound rental, commencement photo
Optional Fee		
Yearbook	\$45.00	Cost of the yearbook
Athletic Fee	\$25.00	Athletic banquet, partial costs of referees, medical supplies, uniform replacement

We, the Mark R. Isfeld Secondary PAC ratify the attached fees for 2020-2021

Sean Lamoureux, Principal

Date: Feb 10, 2020

Moriah Moraes, PAC President

Date: 2020-02-10

Ian Langmann, PAC President

Date: 2020-02-10



Georges P. Vanier Secondary School

4830 Headquarters Road, Courtenay, BC V9J 1P2

School Fees for 2020-2021

As per section 82 (Fees and Deposits) of the School Act please note the following

Fee	Amount	Description
Student Fee	\$25.00	Leadership activities, student recognition, fine art performances, career planning
Graduation Fee	\$125.00	Facilities rental, dinner, entertainment, commencement photo
Optional Fee		
Yearbook	\$50.00	Cost of the yearbook
Athletics	varies	Tournament fees, partial costs of referees, travel etc.
Explore	\$800	Cost of trips, equipment, food, accommodation, kayaks, other outdoor equipment, etc
Hockey	\$800	Cost of membership in Hockey Canada, ice team, additional coach and guest speakers, etc
Fine Arts	varies	Band and Drama trips, travel, accommodation etc.
Tech Ed.	varies	Base projects have no cost. Costs for materials used beyond base level.

We, the GP Vanier Secondary PAC ratify the attached fees for 2020-2021

Julie Shields, Principal _____ Date: _____

Gesa Ward, PAC President _____ Date: _____



Georges P. Vanier Secondary School

4830 Headquarters Road, Courtenay, BC V9J 1P2

FINANCIAL HARDSHIP

No student will be denied the opportunity to participate in a course or activity associated with a course in which they are enrolled because of financial hardship.

REGULATIONS

1. Parents/Guardians and /or students should contact the principal in order that confidential, respectful and discreet arrangements can be made to ensure that a student is not denied an opportunity to participate in a course, or activity associated with a course.
2. The principal has a responsibility to ensure that students are not excluded from a course, class, program, or activity due to financial hardship. The principal will ensure that such cases are handled in a confidential, respectful, and discreet manner.
3. Parents of students requiring financial assistance should speak privately with the principal to outline the reasons why financial assistance is required. A decision to refuse financial assistance may be appealed to the Assistant Superintendent.
4. All procedures to determine financial hardship will be in compliance with the Freedom of Information and Protection of Privacy Act legislation.

BRIEFING NOTE

TO: School Board Trustees
FROM: Geoff Manning, Assistant Superintendent
RE: **BAA courses**

DATE: June 23, 2020

Purpose

To bring forward two Board/Authority Authorized Courses for review and approval.

Background

Two Board/Authority Authorized Courses are being brought forward for review. These courses will be offered at Mark R. Isfeld Secondary School.

Two new BAA courses are Sport Performance 11 and Sport Performance 12. A detailed description of both courses is attached to the Board Agenda.

Analysis

The courses have been reformatted to fit the New Curriculum. The two new courses have been designed based on student demand and interest and Mark R. Isfeld Secondary School.

Recommendation

It is our recommendation that the board approve both BAA courses being brought forward.

Respectfully submitted,

Geoff Manning

Assistant Superintendent
Comox Valley Schools



Mark R. Isfeld Sports Performance 11

Course Goals:

- To become proficient at modelling an inclusive learning environment that provides opportunities for classmates and teachers to develop positive relationships that promote sport specific skills and knowledge.
- To continue to enhance sport specific skills, decision-making skills, strength, performance consistency.
- To continue to build on improving physical, mental, and emotional skills.
- To incorporate the core competencies through a variety of activities and assignments.

Course Content:

Term 1:

In the **first term** of the course we will focus much of our time on the court model sport specific training techniques. Here we will work on refining: growth mindset, SMART goal setting, proper technique, sport decision training, mental imagery, as well as, officiating/score keeping and coaching. As a grade 11 in this course you will be working towards refining your leadership skills.

Term 2:

The **second** term we will have more of an off court focus. During this time we will cover the following: PIP (personalized improvement plan), sport mentorship, and field experience.

*In addition to topics discussed above, we will complete some baseline fitness testing, learn new strength training exercises, and track our growth.

How Will I Be Marked?

Participation 50%

Assignments 40% (Goal Setting Term 1 and 2, PIP, Shooting Mentorship)

Field Experience 10% (Score Keeping, Officiating, Community Involvement) minimum of 8 hours.

How to be a successful student in our class:

1. **Always come prepared to learn.** (ie. Proper gym strip and a positive attitude about what we are learning).
2. **Demonstrate an adequate effort** while participating in all activities. (ie not standing around socializing, actively moving your body to help you make improvements).
3. **Work cooperatively and respectfully with others.** (listen respectfully, use respectful language, encourage and help your fellow classmates).
4. **Demonstrate movement and motor skills-** ie practice/model actual skills that are taught in class.

"THE BIGGEST RISK IN LIFE IS TO NOT TAKE ANY RISKS"



Mark R. Isfeld

Sports Performance 12

Course Goals:

- To become an expert at modelling an inclusive learning environment that provides opportunities for classmates and teachers to develop positive relationships that promote sport specific skills and knowledge.
- To continue to enhance sport specific skills, decision-making skills, strength, performance consistency t.
- To continue to build on improving physical, mental, and emotional skills.
- To incorporate the core competencies through a variety of activities and assignments.

Course Content:

Term 1:

In the **first term** of the course we will focus much of our time on the court model sport specific training techniques. Here we will work on refining: growth mindset, SMART goal setting, proper technique, sport decision training, mental imagery, as well as, officiating/score keeping and coaching. As a grade 12 in this course you will be working towards becoming a leader in your class and school community.

Term 2:

The **second** term we will have more of an off court focus. During this time we will cover the following: PIP (personalized improvement plan), sport mentorship, and field experience.

*In addition to topics discussed above, we will complete some baseline fitness testing, learn new strength training exercises, and track our growth.

How Will I Be Marked?

Participation and Leadership 50%

Assignments 40% (Goal Setting Term 1 and 2, PIP, Shooting Mentorship)

Field Experience 10% (Score Keeping, Officiating, Community Involvement) minimum of 8 hours.

How to be a successful student in our class:

1. **Always come prepared to learn.** (ie. Proper gym strip and a positive attitude about what we are learning).
2. **Demonstrate an adequate effort** while participating in all activities. (ie not standing around socializing, actively moving your body to help you make improvements).
3. **Work cooperatively and respectfully with others.** (listen respectfully, use respectful language, support and encourage younger participants).
4. **Demonstrate movement and motor skills-** ie practice/model/lead actual skills that are taught in class.

"LET GO OF EVER THOUGHT NOT PUSHING YOUR MIND IN A POSITIVE DIRECTION"

SCHOOL DISTRICT NO. 71 (COMOX VALLEY)
OPERATING FUND - YEAR END PROJECTION
As at May 31, 2020

	2019-20 AMENDED ANNUAL BUDGET	2019-20 ACTUAL to May 31st	2019-20 PROJECTION to June 30th	2019-20 PROJECTED for the year	VARIANCE from budget	
OPERATING FUND						
REVENUE						
Provincial Grants						
Ministry of Education	84,891,868	77,615,827	8,788,924	86,404,751	(1,512,883)	
Other						
Tuition	2,770,000	2,651,258	118,742	2,770,000	-	
Other Revenue	559,083	797,494	50,000	847,494	(288,411)	1
Rentals and Leases	150,000	120,474	0	120,474	29,526	2
Investment Income	375,000	327,288	-42,000	285,288	89,712	3
TOTAL OPERATING REVENUE	88,745,951	81,512,341	8,915,666	90,428,007	(1,682,056)	
EXPENSES						
Salaries						
Teachers	34,855,588	32,332,830	3,571,885	35,904,715	(1,049,127)	
Principals/Vice-Principals	5,113,767	4,594,651	412,708	5,007,359	106,408	
Educational Assistants	5,665,398	4,998,062	575,340	5,573,402	91,996	
Support Staff	8,239,656	7,019,373	830,599	7,849,972	389,684	
Other Professionals	2,877,843	2,700,397	245,491	2,945,888	(68,045)	
Substitutes	2,575,177	1,855,639	41,000	1,896,639	678,538	4
Total Salaries	59,327,429	53,500,952	5,677,022	59,177,974	149,455	
Employee Benefits	14,472,584	13,292,270	1,101,919	14,394,189	78,395	
Total Salaries and Benefits	73,800,013	66,793,222	6,778,941	73,572,163	227,850	
Services and Supplies						
Services	2,792,207	2,075,080	330,564	2,405,644	386,563	5
Student Transportation	2,035,255	1,498,182	330,000	1,828,182	207,073	6
ProD and Travel	717,500	470,042	56,000	526,042	191,458	7
Dues and Fees	72,900	57,697	15,203	72,900	-	
Insurance	202,300	188,640	13,660	202,300	-	
Supplies	5,881,328	4,768,560	186,328	4,954,888	926,440	8
Utilities	1,931,000	1,423,257	310,500	1,733,757	197,243	9
Total Services and Supplies	13,632,490	10,481,458	1,242,256	11,723,714	1,908,776	
TOTAL OPERATING EXPENSES	87,432,503	77,274,680	8,021,197	85,295,877	2,136,626	
Surplus Appropriation	3,641,924	3641924		3,641,924	-	
Transfer to Local Capital	(4,700,372)	(4,700,372)		(4,700,372)	-	
Tangible Capital Assets Purchased	(255,000)		(1,000,000)	(1,000,000)	(745,000)	
OPERATING SURPLUS (DEFICIT)	\$ -	\$ 3,179,213	-\$ 105,531	\$ 3,073,682	\$ 3,073,682	10

Variances from budget greater than 5% are explained on following page.

Results may vary from actual.
Each successive projection will be more reliable as the period being projected becomes shorter and there is more time spent understanding the underlying reasons for emerging trends.
For discussion purposes only.

SCHOOL DISTRICT NO. 71 (COMOX VALLEY)
OPERATING FUND - YEAR END PROJECTION
As at May 31, 2020

- 1** Fortis BC Rebates have been received relating to the 2019/20 Annual Capital Plan Boiler/Mechanical Upgrades. These rebates were not known at the time that the amended budget was finalized and amounted to \$111,456. Industry Training Authority (ITA) funding is exceeding the funding included in the amended budget.
- 2** Facilities rentals to the end of the school year have been cancelled as a result of the COVID-19 pandemic emergency measures.
- 3** Decrease in investment income is due to the sharp interest rate decrease made by banks in response to the COVID-19 pandemic.
- 4** Substitute salary costs are less than what was budgeted for due to the COVID-19 pandemic. Salary costs for TTOC and On-Call Support staff were essentially eliminated after Spring Break for April and May as per the Ministry recommendations.
- 5** Services accounts are typically assumed to be fully spent during the year; however, the trend in the past has been that approximately 97% of the budgets are spent, leaving surpluses in school and district service accounts. In addition 2019/20 ISP Homestay payments to families have been reduced due to the COVID-19 pandemic as many students have returned home.
- 6** Transportation costs will be reduced for the final quarter of the school year due to the COVID-19 pandemic.
- 7** Costs associated with Professional Development and Travel have been reduced due to the COVID-19 pandemic as out of District conferences have been cancelled.
- 8** Supply accounts are typically assumed to be fully spent during the year; however, the trend in the past has been that approximately 97% of the budgets are spent, leaving surpluses in school and district supply accounts. As a result of the COVID-19 pandemic, there will be additional underspend for the final quarter of the year.
- 9** Next Generation Network estimated recoveries charged to the district by the Province have come in \$53,098 less than what was budgeted.
- 10** Projected accumulated operating surplus at May 31, 2020 is approximately \$3,073,682, which is approximately 3.6% of the total operating budget.

SCHOOL DISTRICT NO. 71 (COMOX VALLEY)
CAPITAL FUND UPDATE - May 31st

CAPITAL FUND		BUDGET	EXPENDITURES to May 31st	Variance \$	Variance %
Capital Assets	Local Capital	\$ 8,829,510	\$ 1,895,329	\$ 6,934,181	21%
	Bylaw Capital	\$ 36,249,567	\$ 13,910,942	\$ 22,338,625	38%

LOCAL CAPITAL	BUDGET	EXPENDITURES to May 31st	Variance \$	Variance %	Notes
Lake Trail Seismic - Board Contribution	1,000,000	-	1,000,000	0%	Reserve
Lake Trail Playground Equipment	15,289	15,312	-23	100%	Complete
Portables	455,176	455,176	-	100%	Complete
Vehicle/Fleet Replacement	220,000	70,629	149,371	32%	Ongoing
Extra Curricular Van	109,127	109,127	-	100%	Complete
Photocopier Fleet Replacement	50,000	48,347	1,653	97%	Ongoing
Printer Fleet Replacement	35,000	31,320	3,680	89%	Ongoing
Trades Equipment	94,703	47,197	47,506	50%	Ongoing
Custodial Equipment	15,000	14,899	101	99%	Complete
Facility Reserve	2,400,000	19,762	2,380,238	1%	Board Surplus Spending Plan
Grounds Upgrades	80,000	6,881	73,119	9%	Board Surplus Spending Plan
Accessibility	30,000	-	30,000	0%	Board Surplus Spending Plan
Lighting	20,000	18,126	1,874	91%	Board Surplus Spending Plan
Flooring	20,000	19,673	327	98%	Board Surplus Spending Plan
Music/Fine Arts	50,000	-	50,000	0%	Board Surplus Spending Plan
Commercial Dishwashers	30,000	28,231	1,769	94%	Board Surplus Spending Plan
VOIP Systems	150,372	101,778	48,594	68%	Board Surplus Spending Plan
Furniture & Equipment	200,000	88,141	111,859	44%	Board Surplus Spending Plan
21st Century Learning Equipment Initiatives	100,000	106,876	6,876	107%	Ongoing
Land Swap - Prepaid Rent	265,000	-	265,000	0%	Reserve
Land Swap - Proceeds	600,000	-	600,000	0%	Reserve
Board Office Reno	765,598	-	765,598	0%	Reserve
Future Information Technology	1,405,724	688,198	717,526	49%	Ongoing
Hornby Island School Renewal Fund Contribution	90,000	-	90,000	0%	Reserve
ST Contingency Reserve Fund	628,521	25,656	602,865	17%	Reserve
TOTALS	\$ 8,829,510	\$ 1,895,329	\$ 6,934,181		

SCHOOL DISTRICT NO. 71 (COMOX VALLEY)

CAPITAL FUND UPDATE - May 31st

BYLAW CAPITAL PROJECTS	BUDGET	EXPENDITURES to May 31st	Variance \$	Variance %	Notes
Annual Facilities Grant	1,372,146	1,372,146	-	100%	Complete
Lake Trail Seismic Upgrade	24,597,381	7,350,456	17,246,925	30%	Ongoing
Hornby Island Elementary Fire	2,000,000	3,131,252	-1,131,252	157%	Overspend to be recovered from Ministry
Hornby Island Replacement	5,799,020	254,278	5,544,742	4%	Ongoing
Airport Elementary Playground Equipment	105,000	87,259	17,741	83%	Ongoing
Highland Boiler Replacement	158,000	252,425	-94,425	160%	Complete
Mark Isfeld Boiler/Mechanical Upgrades	540,000	628,492	-88,492	116%	Complete
Mark Isfeld Flooring Upgrades	203,500	208,901	-5,401	103%	Complete
Cumberland Community School Mechanical Upgrades	482,000	234,080	247,920	49%	Complete
Ecole Puntledge Elementary Boiler Replacement	-	303,074	-303,074	-	Complete
Denman Preschool	992,520	88,579	903,941	9%	Ongoing
TOTALS	\$ 36,249,567	\$ 13,910,942	\$ 22,338,625		

BRIEFING NOTE

TO: Board of Education
FROM: Ian Heselgrave, Director of Operations
RE: **2021-22 Capital Plan Submission summary**

DATE: June 23rd, 2020

Purpose

To update the Board of Education on the April 2020 Ministry of Education Capital Plan Program announcement and the SD 71 proposed submission.

Background

The 2021/22 Capital Plan submission is due to the Ministry of Education on July 31st, 2020. Board approval is required. All capital funding programs (with the exception of the Annual Facility Grant (AFG)) are to be included within the same submission. The categories are:

Major Capital Funding Programs:

- SMP - Seismic Mitigation Program
- EXP - New Schools, Additions, Site Acquisition
- REP - School Replacement
- RDP – Rural District Program (**new this year**)

Minor Capital Funding Programs:

- SEP - School Enhancement Program
- CNCP – Carbon Neutral Capital Program
- BUS - Bus Replacement & Inventory
- PEP – Playground Equipment Program
- BEP - Building Envelope

The Ministry will provide each school district with a written response to their Five Year Capital Plan submission once the assessment of all submissions is complete and funding for fiscal year 2021/22 is announced.

Annual Submission Process

The Capital Branch changed to an annual June submission to align with the Provincial fiscal year. The submission and approval cycle for the Capital Plan is:

- **April 2020** - MEd releases Capital Plan Instructions

- **April – June 2020** - SD's prepare annual 5-year Capital Plans (proposed year 1, 2, 3, 4, 5 capital projects)
- **June 2020** - SD's submit annual 5-year Capital Plans
- **July 2020 – December 2020** - MEd reviews/prioritizes 5-year Capital Plans, determines budget for total 2020-21 capital expenditures, and provides recommendations to Minister of Education for consideration
- **January to March 2021** – Ministry develops and approves recommended project list for inclusion in the Ministry Capital Plan. Government approval for Capital Plan. MEd sends Capital Plan Response Letters to SD's identifying what capital projects they are approved to proceed with in 2020-21

Preliminary Capital Projects for this Submission

The recommended projects for the SD 71 Capital Plan submission are:

SMP – SEISMIC MITIGATION

Priority	School	Seismic Risk	Comments
1	Cumberland Community School Annex	H1	Will request additional space with seismic work
2	Courtenay Elementary	H1	Project Request Fact Sheet attached
3	Airport, Miracle Beach and NIDES	H1/H2	Changes to National Building Code (SRG 3) resulted in Med and Low seismic risk schools becoming High risk
4	Royston, Glacier View and Puntledge	H1/H2	Changes to National Building Code (SRG 3) resulted in Med and Low seismic risk schools becoming High risk

The Courtenay Elementary project was included on the 2020/21 Capital Plan

EXP – NEW SCHOOLS, ADDITIONS & SITE DEVELOPMENT

Priority	School	Project Details
1	Cumberland (Strathcona)	Expand Strathcona building to address over capacity
2	Royston Elementary	Expand school building to address over capacity
3	Mark Isfeld Secondary	Build new wing to address over capacity

REPL – REPLACEMENTS

Priority	School	Project Details
1	École Puntledge Park	Build a replacement elementary school with 80 K/600 student capacity

The Puntledge School Replacement project has no supporting documents attached and is included as a placeholder to indicate that it is a priority SD 71 project and is in the LRFP.

SEP – SCHOOL ENHANCEMENT

The program range is \$100,000 to \$2,000,000. A maximum of five projects per year may be submitted.

The SEP projects proposed for 2021-22:

Priority	School	Project Details
1	Mark R. Isfeld Secondary	Roof replacement
2	Arden Elementary	Fire sprinkler installation
3	Glacier View Alternate	Mechanical Upgrade

CNCP – CARBON NEUTRAL

The Ministry had announced that this program ends 31 March 2019. It continues to be extended one more year.

Priority	School	Project Details
1	Brooklyn Elementary	Replace old inefficient boilers
2	Aspen Park Elementary	Replace outdated building controls system
3	Various	Convert hallway and classroom lighting to LED

BUS – INVENTORY & REPLACEMENT

First Student provides bus transportation for all SD 71 student; therefore, SD#71 does not require a submission under this program.

PEP – PLAYGROUND EQUIPMENT PROGRAM

The program range is \$90,000 to \$105,000. A maximum of three projects per year may be submitted. The PEP projects proposed for 2021-22:

Priority	School	Project Details
1	Huband Park Elementary	Replace playground structure approaching end of life
2	Denman Island Elementary	Replace playground structure approaching end of life

BEP – BUILDING ENVELOPE

Cumberland Community School is the only project on the Ministry list from 1989. The BEP project for Cumberland Community School remains on the submission for 2021-22.

Recommendation

The SD 71 submission is due on July 30th which is one month later than normal due to COVID-19. It is my intention to submit the plan by June 30th 2020 if possible. The prioritization and preparation of projects for the Capital Plan submission is in progress. It is recommended that the Board of Education approve the 2021-22 major Capital Plan submission as described.

Respectfully submitted,

Ian Heselgrave

Ian Heselgrave
Director of Operations

BRIEFING NOTE

TO: Board of Education

DATE: June 23, 2020

RE: Human Resources - Retirements and Recognition

Retirements

Allan Perich, Teacher, Huband Park Elementary School, will retire effective June 30, 2020 after 28 years of service with the district.

Barbara Robertson, Principal, Valley View Elementary School, will retire effective August 31, 2020 after 24 years of service with the district.

Colin Tinga, Teacher, Highland Secondary School, will retire effective June 30, 2020 after 28 years of service with the district.

Jan Scheuerman, Teacher, Aspen Park Elementary School, will retire effective June 30, 2020 after 30 years of service with the district.

Keith Keller, Teacher, Mark R. Isfeld Secondary School, will retire effective June 30, 2020 after 20 years of service with the district.

Linda Hilhorst, Education Assistant, Mark R. Isfeld Secondary School, will retire effective August 31, 2020 after 28 years of service with the district.

Linda Kroetsch, Senior Custodian, Huband Park Elementary School, will retire effective August 31, 2020 after 30 years of service with the district.

**AUDIT COMMITTEE
BOARD REPORT**

Date: Tuesday, June 16, 2020
Time: 1:00pm - 2:00pm
Venue: In attendance via TEAMS MEETING

Tonia Frawley: Chairperson
Ian Hargreaves: Trustee
Sarah Jane Howe: Trustee
Nicole Bittante, Secretary-Treasurer
Jessica MacLean, Public Member

Tom Demeo, Superintendent
Geoff Manning, Assistant Superintendent
Candice Hilton, Director of Finance
Ian Heselgrave, Director of Operations

Guests:
Russ Jones, Office of the Auditor General of BC
Lisa Moore, Office of the Auditor General of BC
Mark Vinnish, Office of the Auditor General of BC
Cathie Collins, Manager of Finance

Regrets:
Debra Oakman, Public Member

Recording Secretary: Marlene Leach, Executive Assistant

A. WELCOME

The meeting was called to order at 1:00pm.

The Chair welcomed the Committee and acknowledged the traditional territory of the K'omoks First Nation.

B. INTRODUCTIONS

The Committee and guests introduced themselves.

C. ITEMS FOR DISCUSSION

1. Financial Statement Audit Planning Report 2020

The Planning Report was presented by the Office of the Auditor General of BC.

2. Audit Progress

N/A

D. ITEMS FOR INFORMATION

NONE

E. FUTURE AGENDA ITEMS

1. September – Audit Findings Report

F. ADJOURNMENT

The meeting was adjourned at 1:35pm.



OFFICE OF THE
Auditor General
of British Columbia

School District No. 71 (Comox Valley)

Financial Statement Audit Planning Report

For the year ending June 30, 2020
To be presented June 16, 2020



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EXECUTIVE SUMMARY

We will audit the financial statements of School District No. 71 (Comox Valley) for the fiscal year ending June 30, 2020. We will then provide an opinion on those statements to the Audit Committee, and to the Minister responsible for School District No. 71 (Comox Valley).

1 Materiality

- 2020 = \$2,000,000 vs. 2019 = \$2,000,000
- We will report differences over \$100,000, and classification differences over \$200,000

2 Audit Risks

- Presumed risk of management override
- Risk of fraud in revenue recognition
- Accounting for government transfers and restricted contributions
- Management estimate of employee future benefits liability
- Accounting for tangible capital assets
- Accounting for school upgrades/construction

3 Independence

- As required by Canadian auditing standards, we are independent with respect to School District No. 71 (Comox Valley).

4 Audit Timing, Deliverables, And Fees

- This section includes information on the timing of the audit and our deliverables.

5 Appendix A: Engagement Letter

- The engagement letter outlines both our and School District No. 71 (Comox Valley) management's responsibilities throughout this audit and includes the draft form of our independent auditor's report.

6 Communications

- We will communicate regularly with you and management, including the required communications in Appendix C.

7 Changes In Auditing And Accounting Standards

- We will take into account recent changes in auditing and accounting standards, as detailed in Appendix D.

AUDIT CONTACTS

Russ Jones, FCPA, FCA, ICD.D
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Mark Vinnish, CPA, CA
Manager
250.419.6195
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OUR AUDIT STRATEGY

We will follow a risk-based audit approach where we will assess the risks of material misstatement in the financial statements and for individual accounts. We will then design audit procedures to address the risks we identify. [Appendix B](#) includes an overview of our audit approach.

Entity-specific changes

In determining our audit approach, we are aware of the following changes for the fiscal year ending June 30, 2020:

- Tom Demeo became the Superintendent effective August 2019
- Hayley Flood became the full-time Payroll & Benefits Manager effective January 2020
- HR and payroll functions have been realigned, so that benefits are administered in payroll starting December 2019
- COVID-19 pandemic impacting operations starting March 2020
- Seismic upgrades at Lake Trail started December 2019



ARE THERE ANY OTHER SIGNIFICANT CHANGES THAT WE SHOULD BE AWARE OF? IF SO, PLEASE LET US KNOW AS SOON AS POSSIBLE.

Materiality

Materiality describes the significance of financial statement information to decision makers. In this audit, materiality guides:

- the nature and extent of our audit procedures;
- how we assess the sufficiency of the audit evidence we gather; and
- our evaluation of any misstatements we find during the audit.

Materiality is a matter of professional judgment in the particular circumstances which assesses both qualitative and quantitative factors. Qualitative considerations may result in misstatements of relatively small amounts having a material effect on the financial statements. For example, we may consider misstatements that have the effect of turning operating income into operating losses, or that alter performance trends, significant ratios, or management compensation material even though they might be less than our quantitative measure of materiality.

We have set materiality for planning this year's audit and performance materiality for carrying out audit procedures as noted in the table below. We confirmed the reasonableness of our judgment of materiality by comparing it to quantitative guidelines found in professional standards and other guidance material.

We have not determined any accounts that have significant risks or user interest warranting a lower level of materiality.

Item	Benchmark	2020 Planned	2019 Actual
Materiality	2% of gross amended budget revenue	\$2,000,000	\$2,000,000
Performance materiality	75% of materiality	\$1,500,000	\$1,500,000
Misstatement reporting threshold, not including classification misstatements	5% of materiality	\$100,000	\$100,000
Classification or disclosure misstatement reporting threshold	10% of materiality	\$200,000	\$200,000

We will report to you all unadjusted and adjusted misstatements that are above our reporting threshold as per the table above. Our expectation is that management will correct all misstatements above our reporting threshold.

We will reassess materiality based on period-end results or new information to confirm whether it remains appropriate for evaluating the effects of uncorrected misstatements on the financial statements.

Changes to accounting and auditing standards

There are no current changes to Canadian Public Sector Accounting Standards or Canadian Auditing Standards that will affect our audit of School District No. 71 (Comox Valley).

[Appendix D](#) includes additional information on future changes to accounting and auditing standards.

AUDIT RISKS

Our risk-based audit approach means that we focus our audit work on areas that have a higher risk of being materially misstated such as large, non-routine transactions, matters requiring judgment or management intervention, and potential areas of fraud.



Presumed significant audit risks

Canadian auditing standards require all auditors to address two significant audit risks during an audit: management override of controls and fraudulent revenue recognition.

MANAGEMENT OVERRIDE OF CONTROLS

WHY THIS IS IMPORTANT

There is a presumption for all entities that there will always be a significant risk of material misstatement of the financial statements due to management override of controls.

PROPOSED AUDIT RESPONSE

- We will substantively test, on a judgmental basis, journal entries made during the year and specifically those made for a period before and after year end.
- We will evaluate the business rationale for any significant unusual transactions we identify.
- We will review year-end reconciliations, agreeing details to supporting documentation.
- We will inquire about fraud risks and occurrences with the Audit Committee and management.
- We will inquire of all finance staff if they are aware of any unusual, misstated or missing transactions or if they have been asked to process any such entries.

REVENUE RECOGNITION

WHY THIS IS IMPORTANT

There is a presumed risk of fraud around revenue recognition for all entities. This risk, unless refuted, is required by auditing standards to be identified as a significant risk.

Based on our assessment, this assumption is appropriate for School Generated Funds Revenue.

PROPOSED AUDIT RESPONSE

- We will obtain an understanding of the process to record School Generated Funds Revenue.
- We will conduct a test of details over year-end school packages submitted to the School District office, agreeing details to supporting documents.
- We will perform 3 school visits, interviewing relevant staff and observing cash controls, concluding against School District policy.
- We will assess the financial statement presentation and disclosure for compliance with PSAS.



Areas of audit focus

Below are the risks that we are aware of and that may result in a material misstatement. As we proceed through the planning phase of our audit, we may identify other risks that will require a specific audit response.

Accounting for government transfers and restricted contributions

WHY THIS IS IMPORTANT

There is currently a difference in interpretation of Canadian Public Sector Accounting Standards (PSAS) between the Province of British Columbia and the Office of the Auditor General in accounting for government transfers and restricted contributions.

Due to this difference, when the School District accounts for deferred revenue and deferred capital revenue as instructed by the Province under Section 23.1 of the Budget Transparency and Accountability Act, it is not in accordance with PSAS. This accounting treatment overstates the net debt indicator in the financial statements and understates accumulated surplus.

PROPOSED AUDIT RESPONSE

- We will review management's quantification of the impact of not accounting for deferred revenue and deferred capital revenue in accordance with PSAS. This quantification will be included in the audit opinion.
- The method of accounting for deferred revenue and deferred capital revenue will result in a qualified audit opinion for the School District.

Valuation of employee future benefits liability

WHY THIS IS IMPORTANT

The School District provides employee future benefits including sick leave, early retirement, retirement/severance, vacation, overtime and death benefits for certain employees pursuant to contracts and union agreements.

Valuing employee future benefits is a complex area requiring significant judgement and estimates. To address this risk management relies on a third-party actuarial specialist (Mercer) to calculate the accrued liability. These calculations rely on management's best estimate assumptions. Changes in key assumptions can have a material impact on the liability and expense.

PROPOSED AUDIT RESPONSE

- We will perform procedures for reliance on management's expert, the actuary.
- We will obtain the actuarial report and other supporting documentation to test management's calculations and journal entries.
- We will review management's estimates to ensure that significant assumptions used to determine employee future benefits are reasonable and are in accordance with PSAS.
- We will assess the financial statement presentation and disclosure for compliance with PSAS.

Accounting for tangible capital assets

WHY THIS IS IMPORTANT

There are risks associated with the accounting for tangible capital assets. These include:

- Judgement involved in determining whether to expense or capitalize certain expenditures;
- The method used for amortizing capital assets may differ from actual usage; and,
- The thresholds for capitalizing assets may be too high if the volume or pattern of asset purchases changes significantly. This treatment results in understatement of amortization expense and the annual surplus in years with a significant amount of tangible capital asset purchases, and overstatement for the next several years.

PROPOSED AUDIT RESPONSE

- We will obtain an understanding of the process to record tangible capital assets.
- We will perform substantive testing of capital asset additions and disposals to ensure transactions and balances are reasonable.
- We will perform disaggregated substantive analytical procedures on services and supplies expense to search for items that are potentially tangible capital assets.
- We will independently recalculate amortization expense and compare the results to management's calculations.
- We will monitor the quantum of annual tangible capital asset purchases that are under the threshold for capitalizing, and estimate and report the impact of this treatment, if significant.
- We will assess the financial statement presentation and disclosure for compliance with PSAS.

Accounting for school upgrades/construction

WHY THIS IS IMPORTANT

Accounting for construction of schools or significant upgrades to them such as seismic upgrades, is a significant non-routine transaction for many school districts. Areas that are prone to error include: holdbacks, work in progress, capitalization of labour, and classification of additions to land, building, and equipment categories.

PROPOSED AUDIT RESPONSE

- We will review progress payments, agreeing details to supporting schedules and invoices.
- We will review work-in-progress transactions made during the year to identify any unusual items for further follow up.
- We will review capitalization of any salary costs for the Director of Operations for the seismic upgrades.
- We will inquire about project progress during the year and discuss any difficulties encountered.
- We will perform substantive sampling of certificates of payment to ensure that transactions and balances are reasonable.

Impact of COVID-19 pandemic

WHY THIS IS IMPORTANT

The COVID-19 outbreak was declared a pandemic by the World Health Organization on March 11, 2020. The duration and impact of the COVID-19 outbreak is unknown.

The pandemic has disrupted many aspects of people's day-to-day lives, including their personal health and well-being, their jobs and the education of their children. The pandemic has changed the way the School District operates and delivers education. These changes came abruptly and without much time for planning.

There is a risk that the pandemic could negatively impact the internal controls of the School District and that the financial statement disclosures do not sufficiently address the uncertainty faced by the School District in future operations.

PROPOSED AUDIT RESPONSE

- We will incorporate questions around the COVID-19 pandemic in year-end meetings with management.
- We will inquire whether there were any changes to internal control processes for the preparation of the financial statements.
- We will obtain an understanding of the process the School District went through to assess any impacts of COVID-19 for inclusion in the financial results and disclosures of the financial statements.



ARE THERE ANY OTHER SIGNIFICANT AUDIT RISKS THAT WE SHOULD BE AWARE OF? IF SO, PLEASE LET US KNOW AS SOON AS POSSIBLE.



Fraud risk

As part of our audit response, and as required by professional auditing standards, we will discuss fraud risk with the Audit Committee.

REQUIRED DISCUSSION

Details of existing oversight processes with regards to fraud.

OAG RESPONSE

Through our planning process, and based on prior years' audits, we have developed an understanding of your oversight processes including that:

- The Audit Committee reviews significant issues identified by auditors or by a whistleblower.
- The Audit Committee reviews and recommends for board approval the audit plan, audit results and the audited financial statements.
- The Audit Committee considers the effectiveness of internal control and reviews any findings the auditors, the ministry, or regulatory agencies may forward regarding compliance matters.
- The Finance Committee reviews fiscal accountability reports to ensure they provide the board with budget to actual expenditure explanations, budget/expense projections, status of any significant fiscal administrative issues and identification of any fiscal governance issues and any recommendations.
- The Finance Committee reviews the appropriateness of accounting policies and financial reporting practices.
- The board reviews and approves remuneration for excluded staff.

QUESTION TO AUDIT AND FINANCE COMMITTEE

Are there any new processes or changes in existing processes relating to fraud that we should be aware of?

Are you aware of any fraud, or non-compliance with laws and regulations, within the organization?

We welcome discussions regarding fraud risk at School District No. 71 (Comox Valley), both at the Committee meeting, and by contacting us directly.

[Appendix E](#) includes more information on fraud risks



AUDIT TIMING, DELIVERABLES, AND FEES

The deadlines of the Public Accounts for the Province and the requirements of School District No. 71 (Comox Valley) drive the timing of the audit. We schedule our work to meet these requirements and to provide timely reporting on our audit findings. We are also required by professional standards to include communications in specific areas, as per the list below:

February 2020 – March 2020	●	Perform audit risk assessment and planning
June 16, 2020	●	Present audit plan to the Audit Committee, including the draft engagement letter
August 3, 2020– August 21, 2020	●	Year-end audit fieldwork
To be held as needed	●	Status update meetings with management
September 2020	●	Present audit findings report, including management letter and our independence letter, to the Audit Committee
Following Board approval of the financial statements	●	Provide audit report on the financial statements

Our estimate of audit fees for 2020 is \$23,500 (2019 actual - \$23,500). We base our fee on the assumption that the assistance and documentation we require will be available, and that we won't encounter significant unexpected audit issues or control weaknesses. We do not charge for our travel costs.



APPENDIX A: ENGAGEMENT LETTER

June 10, 2020

VIA E-MAIL

Tonia Frawley
Trustee, Chair, Audit Committee
School District No. 71 (Comox Valley)
607 Cumberland Road
Courtenay, B.C. V9N 7G5

Dear Ms. Frawley:

**Re: Letter of engagement between the Office of the Auditor General and
School District No. 71 (Comox Valley) for the fiscal year ending June 30, 2020**

The purpose of this letter is to confirm our common understanding of the terms of the audit engagement.

In accordance with section 10(3)(b) of the *Auditor General Act*, we have been appointed to be the auditor of your organization. Pursuant to section 10(9), the Select Standing Committee on the Public Accounts approved the Financial Statement Audit Coverage Plan, which includes the audit of the financial statements of School District No. 71 (Comox Valley) (“the entity”), which comprise the statement of financial position as at June 30, 2020, and the statements of operations, changes in net financial assets (debt) and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

OUR RESPONSIBILITIES

Annual financial statements audit

We will perform our audit of the entity’s financial statements in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial

statements, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with Canadian generally accepted auditing standards.

Risk Assessment

In making our risk assessments, we consider internal control relevant to the entity's preparation of the financial statements 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 entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies in internal control relevant to the audit of the financial statements that we have identified during the audit.

Communication of matters

We will inform management and, if appropriate or necessary, the Audit Committee of the following matters that we may have identified during the course of our audit:

- misstatements, resulting from error (other than trivial errors), and the request to correct those misstatements;
- fraud or any information obtained that indicates that a fraud may exist;
- any evidence obtained that indicates non-compliance, or suspected non-compliance, with laws and regulations; and
- significant deficiencies in the design or implementation of internal control to prevent and detect fraud or error.

However, audits do not usually identify all matters that may be of interest to management in carrying out its responsibilities. The type and significance of the matter to be communicated will determine the level of management to whom the communication is directed.

Reporting

In accordance with section 11(3) of the *Auditor General Act*, we will report on the financial statements to:

- a) the Board of Education; and
- b) the minister responsible.

Form and content of auditor's report

Unless unanticipated difficulties are encountered, our report will be substantially in the form provided.

If the form and content of our draft report needs to be amended in the light of our audit findings, we will discuss the reasons with you in advance.

MANAGEMENT'S RESPONSIBILITIES

Our audit will be conducted on the premise that management and, where appropriate, the Audit Committee acknowledge and understand that they have the following responsibilities.

Responsibility for financial statements and internal control

Management is responsible for the preparation and fair presentation of the financial statements. Management is also responsible for such internal control management determines necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Our audit will be conducted with the objective of expressing an opinion on whether the entity's financial statements are in accordance with Canadian Public Sector Accounting Standards (PSAS). We understand that management will be preparing the financial statements in accordance with Section 23.1 of the *Budget Transparency and Accountability Act*, which conforms to PSAS except as modified by Treasury Board regulations. In circumstances where Treasury Board regulations conflict with PSAS, we will need to consider the effect on our audit opinion. Accordingly, we anticipate as at the date of this letter that our audit opinion will be modified as reflected in the auditor's report attached.

Access to personnel and providing information on a timely basis

Management is responsible for providing us with: unrestricted access to personnel from whom we determine it necessary to obtain audit evidence; access to all information of which management is aware that is relevant to the preparation of the financial statements, such as records, documentation and other matters; and additional information that we may request from management for the purpose of the audit.

Management representation letter

As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit.

Reproduction of auditor's report

If reproduction or publication of our report (or reference to our report) is planned in an annual report or other document, including electronic filings or posting of the report on a website, a copy of the entire document should be submitted to us in sufficient time for our review before the publication or posting process begins.

Management is responsible for the accurate reproduction of the financial statements, the auditor's report and other related information contained in an annual report or other public document (electronic or paper-based). This includes any incorporation by reference to either the full or summarized financial statements that we have audited.

Use and distribution of our report

The examination of the financial statements and the issuance of our audit opinion are solely for the use of School District No. 71 (Comox Valley) and those to whom our report is specifically addressed by us. We make no representations of any kind to any third party in respect of these financial statements, and we accept no responsibility for their use by any third party.

OTHER ENGAGEMENT MATTERS

Audit fee and the terms and conditions supporting the fee

We estimate that fees for these services will be \$23,500 plus applicable taxes and are payable on presentation. This fee takes into account the agreed-on level of preparation and assistance we are to receive from your organization. If significant additional time is necessary, we will discuss the reasons with you and agree on a revised fee estimate before we incur additional costs.

Engagement team leaders

This engagement will be led by:

Russ Jones, FCPA, FCA, ICD.D, Auditor General (Acting), who will be responsible for assuring the overall quality, value and timeliness of our services;

Lisa Moore, CPA, CA, Engagement Leader, who will be responsible for managing the delivery of our services;

Mark Vinnish, CPA, CA, Engagement Manager, who will serve as the on-the-job manager.

Confidentiality

In accordance with Rules of Professional Conduct and section 9 of the *Auditor General Act*, our staff will keep in confidence all information obtained in the performance of the audit. The

information will not be communicated to others except as permitted under the *Auditor General Act*.

All working papers and files, other materials, reports and work created, developed or performed by us during the audit are property of the Office of the Auditor General and are not subject to the *Freedom of Information and Protection of Privacy Act*.

File inspections

Audit files may be reviewed periodically by audit practice inspectors who are independent from our office to ensure that we are adhering to our professional and office standards. File reviewers are required to maintain confidentiality of all information reviewed in the exercise of their duties.

Quality assurance

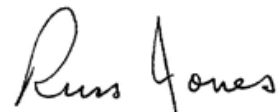
As part of our process of assessing the quality of our services, you may receive surveys or questionnaires from us. We appreciate the attention given to these surveys and questionnaires and value your feedback.

Other examinations

It is part of the Auditor General's mandate to conduct audits as the Auditor General considers advisable. In accordance with section 11(5) of the *Auditor General Act*, we may conduct further examinations that we consider advisable after our initial audit work in your entity. This may include us using any information we gathered as part of this engagement for any further examinations.

If these terms are acceptable, please return a signed copy of this letter to auditoperations@bcauditor.com. We shall be pleased to discuss the contents of this letter with you at any time.

Yours truly,



Russ Jones, FCPA, FCA, ICD.D
Acting Auditor General

MV/ah
Enclosure



Page 6
June 10, 2020
Tonia Frawley

On behalf of School District No. 71 (Comox Valley), I acknowledge and agree to the services and terms as set out in this letter.

Tonia Frawley
Trustee, Chair, Audit Committee

Date

Tom Demeo
Superintendent

Date

Nicole Bittante
Secretary Treasurer

Date



Draft Independent Auditor's Report

INDEPENDENT AUDITOR'S REPORT

*To the Board of Education of School District No. 71, and
To the Minister of Education, Province of British Columbia*

Qualified Opinion

I have audited the accompanying financial statements of School District No. 71 (Comox Valley) ("the entity"), which comprise the statement of financial position as at June 30, 2020, and the statements of operations, changes in net financial assets (debt), and cash flows, for the year then ended, and a summary of significant accounting policies and other explanatory information.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the entity as at June 30, 2020, and the results of its operations, change in its net financial assets (debt), and its cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards (PSAS).

Basis for Qualified Opinion

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

As described in Note 2a to the financial statements, the entity's accounting treatment for contributions received from governments and for externally restricted contributions received from non-government sources is to initially record them as deferred revenue (a liability) and then recognize revenue in the statement of operations either on the same basis as the related expenditures occur or, in the case of funds for the purchase or construction of capital assets, to recognize revenue on the same basis as the related assets are amortized. The entity was required to adopt this accounting policy as prescribed by Province of British Columbia Treasury Board Regulation 198/2011.

Under Canadian Public Sector Accounting Standards, the entity's method of accounting for contributions is only appropriate in circumstances where the funding meets the definition of a liability. Otherwise, the appropriate accounting treatment is to record contributions as revenue when they are received or receivable. In my opinion, certain contributions of the entity do not meet the definition of a liability, and as such the entity's method of accounting for those contributions represents a departure from Canadian Public Sector Accounting Standards.

This departure has existed since the inception of the standard, which applies to periods beginning on or after April 1, 2012. Had the entity made an adjustment for this departure in the current year, the liability for deferred capital revenue as at June 30, 2020, would have been lower by \$X million, the liability for deferred revenue would have been lower by \$X million, revenues,

annual surplus and accumulated surplus would have been higher by \$X million and net debt would have been lower by \$X million.

I conducted my audit in accordance with Canadian generally accepted auditing standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the entity in accordance with the ethical requirements that are relevant to my audit of the entity's financial statements in Canada, and I have fulfilled my other ethical responsibilities in accordance with these requirements.

Other Information

Management is responsible for the other information accompanying the financial statements. The other information comprises the information included in the unaudited schedules attached to the financial statements and the financial statement discussion and analysis but does not include the financial statements and my auditor's report thereon.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information that I have obtained prior to the date of my auditor's report and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained during the audit or otherwise appears to be materially misstated.

Prior to the date of my auditor's report I obtained the unaudited schedules to the financial statements and the financial statement discussion and analysis. If, based on the work I have performed on this other information, I conclude that there is a material misstatement therein, I am required to report that fact in this auditor's report.

As described in the Basis for Qualified Opinion section above, the entity has inappropriately deferred certain of its revenues from government transfers. I have concluded that the other information is materially misstated for the same reason with respect to the amounts or other items in the unaudited schedules to the financial statements and the financial statement discussion and analysis affected by this departure from PSAS.

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

Those charged with governance are responsible for the oversight of the financial reporting process. Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian Public Sector Accounting Standards, and for such

internal control as management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting when the entity will continue its operations for the foreseeable future.

Auditor's Responsibilities for the Audit of Financial Statements

My objectives are to obtain reasonable assurance about whether the entity's 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 my 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 aggregate, they could reasonably be expected to influence the economic decision of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the 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 my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than 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 entity'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 entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I 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 I identify during my audit.

I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence, and communicated with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

Signature

Russ Jones, FCPA, FCA, ICD.D

Deputy Auditor General

Victoria, British Columbia, Canada

[Date]





APPENDIX B: AUDIT APPROACH

OUR VALUE-ADDED SERVICES

For management

- Consult with management regarding new developments in accounting that could impact the entity
- Communicate recommendations to improve internal controls or enhance administrative efficiency
- Anticipate and respond to management's concerns

For the Audit Committee

- Respond to Audit Committee requests for assistance in executing its responsibilities
- Attend Audit Committee meetings throughout the fiscal year
- Provide insights into current and emerging public sector issues that could impact the entity
- Provide briefings on public reports or best practice guides we have recently issued that are relevant to the entity

We will start by meeting with senior staff to update our understanding of your business, obtain your feedback and identify significant audit risks, which we will tailor our audit approach to address.

In responding to our risk assessment, we may use a combination of substantive procedures and tests of controls. Substantive procedures include both tests of details and substantive analytical procedures. The objective of the tests of details is to detect material misstatements in the account balances and transaction streams. The objective of substantive analytical procedures is to identify differences between recorded amounts and predictable expectations in larger volumes of transactions over time. Each year we will incorporate an element of unpredictability into our procedures in accordance with auditing standards.

We are happy to talk through our audit process with you or answer any questions you may have. You can also find more details about our audit process in [What to Expect from a Financial Audit](#).

Communication

In carrying out our audit, we communicate with the Audit Committee to ensure we are better able to understand the relevant issues facing School District No. 71 (Comox Valley).

Specific areas where we welcome discussions:

- matters the Committee considers that warrant particular attention during the audit, and any areas where they request additional procedures be undertaken; and
- the attitudes, awareness, and actions of the Committee concerning School District No. 71 (Comox Valley) internal control and importance in School District No. 71 (Comox Valley), including how the Committee oversees the effectiveness of internal controls, and the detection or possibility of fraud.

Our commitment to audit quality

Our internal quality assurance system helps ensure that we are managing risks relating to our independence, objectivity, credibility, relevance, and capacity.

Our system consists of policies designed to achieve our objectives in relation to quality control, and the procedures necessary to implement and monitor compliance with those policies. Our system of quality control involves our structure, leadership, assigned roles and responsibilities, manuals, administrative and personnel policies, and most importantly, our culture.

We believe our values help us achieve both audit quality and audit efficiency. We value feedback from our auditees, so after the audit, we will ask management and others for feedback on how the audit went and what improvements we can make to our quality assurance processes.



APPENDIX C: REQUIRED COMMUNICATIONS

Required communication	Audit planning presentation	Audit results presentation
Our responsibilities under Canadian GAAS	✓	
Our audit strategy and audit scope	✓	
Fraud risk factors	✓	
Going concern matters		✓
Significant estimates or judgments		✓
Audit adjustments		✓
Unadjusted misstatements		✓
Omitted disclosures		✓
Disagreements with management		✓
Consultations with other accountants or experts		✓
Significant difficulties encountered during the audit		✓
Significant deficiencies in internal control		✓
Any relationships which may affect our independence		✓
Any illegal acts identified during the audit		✓
Any fraud or possible fraudulent acts identified during the audit		✓
Significant transactions with related parties not consistent with ordinary business		✓
Non-compliance with laws or regulations identified during the audit		✓
Limitations of scope over our audit, if any		✓
Written representations made by management		✓
Any modifications to our opinion, if required		✓

APPENDIX D: CHANGES TO ACCOUNTING AND AUDITING STANDARDS

It is part of our service to point out emerging accounting and auditing standards for the current and future years. Here is a summary of changes relevant to School District No. 71 (Comox Valley):



New standards in effect for future fiscal years

PUBLIC SECTOR ACCOUNTING – ASSET RETIREMENT OBLIGATIONS (SECTION PS 3280)

Effective for fiscal periods beginning on or after April 1, 2021 with earlier adoption permitted.

SUMMARY

This standard addresses the recognition, measurement, presentation and disclosure of legal obligations associated with the retirement of tangible capital assets in productive use.

This standard will require public sector entities to record a liability related to future costs of any legal obligations to be incurred upon the retirement of any controlled tangible capital assets.

IMPACT ON SCHOOL DISTRICT NO. 71 (COMOX VALLEY)

Management is assessing the possible impact this standard will have on the financial statements.

PUBLIC SECTOR ACCOUNTING – REVENUE (SECTION PS 3400)

Effective for fiscal periods beginning on or after April 1, 2022 with earlier adoption permitted.

SUMMARY

This standard establishes a single framework to categorize revenues not addressed in other public sector accounting standards.

Recognition and measurement requirements are established for both exchange transactions and unilateral revenues. Exchange transactions are transactions where goods or services are provided for consideration and are recognized when performance obligations are satisfied. Unilateral revenues are transactions without a performance obligation and are recognized when a past event gives rise to an authorized revenue. Revenues are recorded at their transaction price.

IMPACT ON SCHOOL DISTRICT NO. 71 (COMOX VALLEY)

Management is assessing the possible impact this standard will have on the financial statements.



Standards under development

PUBLIC SECTOR ACCOUNTING BOARD (PSAB) CONSULTATION PAPER – REVIEWING PSAB'S APPROACH TO INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS

SUMMARY

PSAB engaged stakeholders to determine the future applicability of International Public Sector Accounting Standards (IPSAS) in Canada. Four options were considered.

On May 5, 2020, PSAB approved option 2, "adapt IPSAS principles when developing future standards." This decision will apply to all projects beginning on or after April 1, 2021.

PSAB STATEMENT OF CONCEPTS – A REVISED CONCEPTUAL FRAMEWORK FOR THE CANADIAN PUBLIC SECTOR

SUMMARY

PSAB has drafted a statement of concepts that proposes revisions to the conceptual framework for the Canadian public sector that will replace *Financial Statement Concepts, PS 1000* and *Financial Statement Objectives, PS 1100*.

PSAB is deliberating the feedback received on the statement of concepts and statement of principles. PSAB is developing two exposure drafts, which it expects to issue in 2020.

PSAB EMPLOYMENT BENEFITS

SUMMARY

PSAB has approved a project to review PS 3250 *Retirement Benefits* and PS 3255 *Post-employment Benefits, Compensated Absences and Termination Benefits*. Since these sections were issued, new types of pension plans have been introduced and there have been changes in the related accounting concepts. A new, comprehensive Handbook Section on employment benefits will replace the two existing sections.

PSAB has made the decision to revisit the Employment Benefits project by reviewing their project plan and scope. They will communicate out this information when the new project plan and scope are finalized.

PSAB PUBLIC PRIVATE PARTNERSHIPS

SUMMARY

PSAB has approved a project to develop authoritative guidance specific to public private partnerships.

PSAB is deliberating feedback received on the exposure draft.

We look forward to working with you to ensure there is a smooth transition to new standards.



APPENDIX E: RISK OF FRAUD

COMMON FRAUD INDICATORS

School District No. 71 (Comox Valley) staff, management and directors should be vigilant to any warning signs that might indicate a fraud is being perpetrated by employees or others. Potential indications that a person might be involved in fraudulent activity are if he or she:

- seems under stress without a high workload
- is first to arrive in the morning, last to leave at night
- is egotistical (e.g., scornful of system controls)
- is a risk-taker or rule-breaker
- is reluctant to take time off work
- refuses a promotion
- exhibits wealth inconsistent with salary
- exhibits a sudden change of lifestyle
- is a new staff member who resigns quickly
- has a cozy relationship with suppliers or contractors
- is a supplier or contractor who insists on dealing with one particular member of staff
- is disgruntled at work, a complainer
- is greedy or is known to have genuine financial need

An auditor's responsibilities for detecting fraud

We are responsible for planning and performing the audit to obtain reasonable assurance that the financial statements are free from material misstatements, whether caused by error or fraud.

Fraud may involve collusion as well as sophisticated and carefully organized schemes designed to conceal it. Therefore, it is more likely that fraud, rather than error, may go undetected.

During our audit, we will fulfill our responsibilities by performing these procedures:

- Ask about any knowledge of fraud or suspected fraud;
- Perform analytical procedures and consider unusual or unexpected relationships identified during the audit;
- Incorporate an element of unpredictability in the nature, timing and extent of our audit procedures; and
- Perform procedures to address the risk of management's override of controls.

We are happy to talk about any other procedures or suggestions you may have.



APPENDIX G: RELEVANT PUBLICATIONS

In June 2014, we published a guide to help readers of financial statements – specifically those who are not familiar with public sector financial statements – improve their ability to review and interpret government financial reports. You can find this report here:

<http://www.bcauditor.com/pubs/2014/special/understanding-canadian-public-sector-financialstatements>

Other OAG reports published recently for your consideration include:

[August 2019: Executive Expenses at School District 36](#)

[March 2020: Financial Statement Audit Coverage Plan – Fiscal Years ending in 2021, 2020 and 2023](#)

[March 2020: Performance Audit Coverage Plan 2020/21 – 2022/23](#)

**FACILITIES COMMITTEE
BOARD REPORT**

Date: Tuesday June 09, 2020
Time: 10:00am
Venue: via Zoom meeting

Committee Members:

Ian Hargreaves: Chairperson
Michelle Waite: Trustee
Tonia Frawley, Trustee
Nicole Bittante, Secretary-Treasurer
Ian Heselgrave, Director of Operations
Geoff Manning, Assistant Superintendent

Guest: Josh Porter, Director of Information Technology

A. WELCOME

The Chair welcomed the Committee members and called the meeting to order at 10:10am.

B. ITEMS DISCUSSED

1. Briefing Note - Information Technology Space

The Committee discussed the briefing note and the proposed purchase.

The Facilities Committee recommends:

THAT the Board of Education of School District No. 71 (Comox Valley) approve the purchase and installation of a modular for the Information Technology department.

C. ITEMS FOR INFORMATION

None

D. FUTURE MEETINGS/AGENDA ITEMS

None

E. ADJOURNMENT

The meeting was adjourned at 10:45am.

BRIEFING NOTE

TO: Facilities Committee
FROM: Nicole Bittante, Secretary-Treasurer
RE: **Information Technology Department - Space**

DATE: June 9, 2020

Purpose

The purpose of this briefing note is to provide the Board of Education with a recommendation to address the space needs for the Information Technology department.

Background

Currently the IT department is housed in a building at the maintenance yard beside G.P. Vanier Secondary. The building is large enough for 4 offices and some shared space.

The building will not accommodate additional staff, and there is currently a lack of usable space for centralized work and the deployment of new devices, which limits the ability for the department to be more effective with repairs and maintenance. The district technology teacher has recently had to move out of her current space to make room for the web designer. There is no room for storage of devices or equipment.

Two of the technicians are currently working out of the old Comox Elementary location (decommissioned school) and this is where the centralized work is occurring – imaging and deployment of devices.

Analysis

Ultimately, the goal of the district is to purchase/build a facility that would consolidate a number of district departments – it would ideally house the School Board Office, the Information Technology department, the Student Services department, the International Program and the Learning Resources Center. However, this will require significant funds from the district and a broader discussion with the Board.

In the meantime, there is a need to provide more space and security to the ever-growing Information Technology department. This need was identified in the recent Information Technology Department review that was completed, and the risk around unsecure district assets was highlighted.

A solution that is currently being considered is to purchase and install a modular building on the site beside the existing Information Technology building. The modular would provide an additional 4 offices, space for secure storage, and a centralized space for imaging and preparing devices for deployment.

The cost to purchase and install the modular building would be approximately \$300,000.

With a projected year end surplus of approximately \$3.5 million, the modular could be purchased from current year funds.

This would allow the modular to be installed over the summer. The IT department could vacate Comox Elementary by the end of the summer and the department could function centrally out of the existing IT site.

Recommendation

THAT the Board of Education of School District No. 71 (Comox Valley) approve the purchase and installation of a modular for the Information Technology department.

Respectfully submitted,

Nicole Bittante

Nicole Bittante, CPA, CA
Secretary-Treasurer

POLICY COMMITTEE
Board Report

Date: Monday, May 25th, 2020
Time: 3:00 – 4:00 pm
Venue: School Board Office / Teams Meeting

Committee Members:

Michelle Waite: Chairperson
Janice Caton: Trustee
Kat Hawksby: Trustee
Tom Demeo, Superintendent

Recording Secretary: Heidi Bell, Senior Executive Assistant

A. Items for Discussion

1. Discussion on Pandemic and current Pandemic policy
2. Superintendent Evaluation – Policy 12
 - a. Tom will have a proposal to trustees by the beginning of the school year 2020-2021
3. Administrative Procedures:
 - a. Verbal update on AP's – new website being created

B. Old Business

1. AP 170 – Non-Discrimination – Moving this into a Policy
2. Seatbelt in school buses report
 - a. Request from Trustee McDonnell for a report on seatbelts in school buses
 - b. Superintendent will deliver a report to the Board at a future meeting
 - c. Board will then decide on the next steps

C. Next Meeting

Next meeting – September 2020

D. Adjournment

Meeting was adjourned at 3:50 pm

BRIEFING NOTE

TO: Board of Education
FROM: Nicole Bittante, Secretary-Treasurer
RE: **2020-21 Board Meeting Schedule**

DATE: June 23, 2020

Purpose

This briefing note is to propose the attached Board Meeting schedule to the Board of Education for approval for the 2020-21 school year.

Background

Per Board Policy 7 – Board Operations, prior to the end of each school year, the board shall establish a schedule of regular public meetings of the board for the ensuing school year. A regular meeting shall be held at least once per month.

2020-21 Schedule

The schedule for 2020-21 is attached. All meetings will be held at the School Board Office. No regular meetings will be held in July or August.

Recommendation

It is recommended that the Board of Education approve the 2020-21 Board Meeting schedule as presented.

Respectfully submitted,

Nicole Bittante

Nicole Bittante
Secretary-Treasurer

DATE	TIME	MEETING	VENUE
September 22, 2020	6:00	In-Camera Meeting	School Board Office
	7:00	Regular Board Meeting	School Board Office
October 27, 2020	6:00	In-Camera Meeting	School Board Office
	7:00	Regular Board Meeting	School Board Office
November 24, 2020	6:00	In-Camera Meeting	School Board Office
	7:00	Regular Board Meeting	School Board Office
December 15, 2020	6:00	In-Camera Meeting	School Board Office
	7:00	Regular Board Meeting	School Board Office
January 26, 2021	6:00	In-Camera Meeting	School Board Office
	7:00	Regular Board Meeting	School Board Office
Februray 23, 2021	6:00	In-Camera Meeting	School Board Office
	7:00	Regular Board Meeting	School Board Office
March 16, 2021	6:00	In-Camera Meeting	School Board Office
	7:00	Regular Board Meeting	School Board Office
April 27, 2021	6:00	In-Camera Meeting	School Board Office
	7:00	Regular Board Meeting	School Board Office
May 25, 2021	6:00	In-Camera Meeting	School Board Office
	7:00	Regular Board Meeting	School Board Office
June 22, 2021	6:00	In-Camera Meeting	School Board Office
	7:00	Regular Board Meeting	School Board Office

TRUSTEE REPORT

TO: Board of Education

DATE: June 23, 2020

FROM: Sheila McDonnell, Trustee

RE: **Comox Valley Food Policy Council Meeting via Zoom**

During the pandemic period, the Comox Valley Food Policy Council (CVFPC) has been meeting weekly to discuss food security issues in the Comox Valley, including emergency responses to food security needs for vulnerable community members and a longer-term policy development.

Maurita Prato chairs the Council and as Executive Director of LUSH VALLEY, has been leading the emergency responses; food collection from farms and restaurants, hot meal distribution and the hampers project, which School District No. 71 (Comox Valley) (SD71) has supported for the coordination to get weekly food hampers to our SD71 vulnerable students and their families. This is a slightly different model from many other districts where school district staff are sourcing, packing and delivering meals and hampers directly. We are fortunate to have had the partnerships with LUSH VALLEY, Hornby Island Kitchen (HIES) and Black Creek Community Centre to prepare and distribute as part of their programs. I am very hopeful that this relationship will continue to develop.

Among other collaborations is the role LUSH VALLEY is playing with the garden at G.P. Vanier Secondary (the former Comox Valley Regional District compost demonstration area), Farm2School programs for school gardens, salad bars, the soup project, and distribution of fresh and processed gleaned foods to our schools. The CVFPC has several sub-committees working on projects that impact our students and families. This includes development of a food hub to aggregate food from farmers, which would help the salad bar have access to local produce. The Food Security Group is also looking toward harvest and gleaning operations and needs access to safe certified kitchen space for canning and processing food. In the past, the Lake Trail Middle School kitchen was very useful. I am hoping that we can discuss possibilities of another site and develop protocols that would allow limited access to the team, which will ultimately benefit our operations.

The CVFPC also has moved forward on several policy and infrastructure projects to enhance food security in the Comox Valley. Wendy Morin, City of Courtenay councillor, presented a motion endorsed by the CVFPC to have the City of Courtenay develop bylaws to create urban agriculture opportunities. There are potential opportunities for partnerships that would come from this and a sense that both private and public properties (i.e. school grounds) need to be dedicated to food production on a significant basis.

The City of Courtenay is looking for SD71 staff participation in the Official Community Plan (OCP) process and I hope to hear positive things from this in terms of community gardening, in addition to other infrastructure issues.

On that note, there has been an announcement of significant funds from the federal government for agriculture infrastructure enhancements. Grants of up to \$250,000 are available for non-profits and other agencies for community gardens, farm schools, processing etc. As the Lake Trail Middle School garden is facing dismantling to make way for a parking lot, it seems serendipitous that this grant might assist in its rebuilding on a firm sustainable level, with greenhouse and other infrastructure. I recommend that senior staff open discussions with Lake Trail Community Education Society, our Farm2School project and other partners to collaborate on a plan for a new garden project that would be a teaching and significant food security resource similar to models in Vancouver, North Vancouver and Victoria.

Finally, I have been attending an 8-part webinar series called, “Building Resilient Food Systems During COVID-19 and Beyond”, offered by the University of British Columbia (UBC) Sustainable Agriculture department. The first session on food systems was very thought-provoking. The latest webinar on decolonizing the land and food systems was a glimpse into the very interesting work being done by researchers and activists on traditional food harvesting.

Respectfully submitted,

Sheila McDonnell

Sheila McDonnell
Trustee

TRUSTEE REPORT

TO: Board of Education

DATE: June 23, 2020

FROM: Sheila McDonnell, Trustee

RE: **Comox Valley Community Justice Centre Monthly Meetings via Zoom**

I have been attending the monthly meetings with the Comox Valley Community Justice Centre (CVCJC). The centre has been developing protocols to maintain panels to consider alternate processes within the criminal justice system. With the recent attention to policing, alternatives to funding police responses and the issue of systemic prejudice for First Nations and persons of colour in Canada, we are likely to see the CVCJC playing a role in community discussions. I would hope our school district will take up these issues as opportunities to increase education and to review our own organization. I will keep you posted of any opportunities to engage with the CVCJC and community for what may be a major step forward for human rights and social justice.

Respectfully submitted,

Sheila McDonnell

Sheila McDonnell
Trustee

TO: Board of Education **DATE:** June 23, 2020
FROM: Janice Caton, Trustee
RE: Motion – BC Ferries Consultation re: Denman and Hornby Island Schedules

Purpose

The purpose of this motion is in regard to the absence of consultation and engagement with the school district and community concerning the proposed reduction of BC Ferries services to Denman and Hornby Islands.

A motion was passed by the British Columbia School Trustees Association (BCSTA) in 2017 to urge the Ministry of Transportation and Infrastructure to consult with local school districts and the Ministry of Education before implementing any BC Ferries schedule changes to determine if there is any significant impact on students. Attached is the BCSTA letter addressed to the Minister of Transportation & Infrastructure dated September 01, 2017 that also includes School District No. 71 (Comox Valley)'s rationale.

Recommendation:

THAT the Board of Education write a letter to the Minister of Transportation and Infrastructure, Minister of Education, and to the President/CEO, BC Ferry Services requesting that any changes to ferry schedules be delayed until proper consultation with Education Authorities have occurred, to ensure route changes do not adversely affect students educational opportunities.

Respectfully submitted,

Janice Caton

Janice Caton
Trustee



September 1, 2017

The Honourable Claire Trevena

Minister of Transportation & Infrastructure

PO Box 9055

Victoria, BC

V8W 9E2, Canada

Dear Minister Trevena,

RE: Consultation Before BC Ferries Schedule Changes

During the BC School Trustees Association's spring 2017 Annual General Meeting, our member Boards of Education passed a significant resolution calling for consultation before BC Ferries schedule changes.

The motions passed by our membership follows:

That BCSTA urge the Ministry of Transportation and Infrastructure to consult with local school districts and the Ministry of Education before implementing any BC Ferries schedule changes to determine if there is any significant impact on students.

When ferry schedules were changed in the past, often with several sailings being terminated, it was done without consultation with local school districts. The effects of these decisions were widespread, with fieldtrips, travel between schools for social and cultural opportunities, extra-curricular activities and the ability for specialist teachers and guest speakers to visit schools on the islands all being negatively impacted by these changes.

Furthermore, families wanting to take part in activities now need to leave earlier and stay later, and there is now no assurance that students will be able to board ferries due to limited space. This has also impacted bottom lines, with school districts having to pay more for staff time and travel.

Premier John Horgan's mandate letter to you emphasised the government's commitment to ensuring "that children get access to the quality public education they need to succeed..." With respect to the issues outlined above, and in the spirit of that commitment to students, I invite you to work together with potentially impacted local school districts, along with the Ministry of Education, prior to making future changes to the BC Ferries schedule so that we may minimize negative impacts on students.

Thank you for your consideration of this request. We look forward to hearing from you regarding any possibilities or proposals that you may have surrounding this important concern.

Sincerely,

A handwritten signature in blue ink, appearing to read "G B Swan".

Gordon Swan

President

BC School Trustees Association

Enclosure

cc: BCSTA Member Boards of Education

15. CONSULTATION BEFORE BC FERRIES SCHEDULE CHANGES

SUBMITTED BY: SD 71 (Comox Valley)

BE IT RESOLVED:

That BCSTA urge the Ministry of Transportation and Infrastructure to consult with local school districts and the Ministry of Education before implementing any BC Ferries schedule changes to determine if there is any significant impact on students.

RATIONALE:

The ferry schedule was changed and several sailings were eliminated without any consultation process with school districts.

This has meant:

- a) reduced opportunities for students to take part in field trips.
- b) the inability of students to travel between schools to maximize cultural and social opportunities. For example, in School District 71, there was a time when students from Denman Island and Hornby Island could go back and forth between the 2 islands but this is no longer as accessible as it once was.
- c) as a result of the current ferry schedule, senior secondary students are limited in the extra-curricular activities they can access.
- d) there is a reduced ability for specialist teachers and guest speakers to visit the islands.
- e) when planning field trips, there is no assurance that students will be able to board the ferry. For example, schools and parents may spend money for bus transportation and bookings at venues but students may not be able to make it on the ferry as ferry sailings are crowded now that sailings are less frequent. The field trips schools organize that involve ferry travel (e.g. trips to the recreation centres and museums) usually have to start before the start of the school day (e.g. 7:40 am ferry) and end after the school day ends (e.g. 4:30 pm) so there are increased costs to parents and staff. In addition, students are often tired after a long day.
- f) families wanting to take part in activities that are part of their child's learning plans have to leave earlier and stay later if ferry travel is involved.
- g) increased costs to the school district for staff time/travel.
- h) morning ferry traffic is unpredictable as there are large trucks, construction materials etc. on the ferries and this makes it difficult for staff to ensure that they will arrive on time if they travel to work via ferry.



Letter to Council re East-West Connector (Multi-use Pathway)

Dear Mayor & Council, City of Courtenay;

We are writing you today, in conjunction with a number of local groups and organizations, to encourage City Council to prioritize the design and construction of a much-needed Multi-use Pathway to connect the Downtown area with East Courtenay.

As strong supporters of multi-modal transportation options, we would first like to thank you for your completion of bike lanes on both the west and east side of the city, specifically the Fitzgerald and Back Road/Hobson routes where you also added improved crossings for pedestrians. Both of these projects are much appreciated. Adding cycling lanes to your repaving projects on Lake Trail, Cumberland Road and Veteran's Memorial Parkway as well as the ramps off Elderberry Crescent & Waters Place to allow easier access for bikes, mobility scooters and strollers are also appreciated.

We are very grateful for your prioritizing the 6th St Pedestrian/ Cycling bridge and we look forward to working with your staff on this project, as we did when formulating the Courtenay Cycling Network Plan. This has the potential to positively transform the City and we are happy to assist wherever you deem appropriate.

These projects definitely enhance the overall multi-modal mobility options in Courtenay; however, one aspect that remains absent is a connection between the east and west sides of the City. The Cycling Network and Park/Rec Master Plans both propose an extension of Tunner Drive coming from Back Road, running behind Superstore to eventually cross 19A on the bypass to access Simms or Lewis Parks. It seems logical that this should also eventually connect up with the new 6th St Bridge to provide connection for multi-modal users to make their way safely across the city. We note that the Connecting Courtenay document also proposed this new route for motor vehicle traffic but feel that the added expense would be a very poor use of transportation dollars and would create more traffic issues than it resolves.

A multi-use paved path would not only be beneficial for many pedestrians, cyclists and mobility scooters but would also be much less expensive than constructing an entire roadway; and would likely be potentially in line for some Active Transportation grants from the Province. We anticipate that the additional design considerations and funding required for a full roadway would also delay the entire project for many years.

We understand that MoTI is planning reconstruction of the 19A bypass in the near future and this would seem to be a perfect time to configure a means for pedestrians, cyclists and mobility scooters to cross over the highway....either via an overpass, underpass or activated light system. As you are well aware, working within a project that is going to take place generally makes for an improved, less expensive project for all.

With the current pandemic restrictions in place the number of active people of all ages has definitely increased – this includes walkers, runners, cyclists and mobility scooters. There is also a noticeable increase in the number of e-bikes on the roads as many more people are experiencing the joy of cycling for both commuting and general recreation (without worrying about those darn hills!). This newfound enjoyment in walking and cycling is likely to be maintained after the pandemic is over, and all will need safe transportation corridors. If people are nervous about using public transit or car-pooling due to health issues, their obvious options are to drive their own vehicle or walk/cycle, and we should be prioritizing the construction of critical infrastructure to encourage them to make the healthier choice for themselves and the environment.

As a result, we would encourage you to accelerate your timeline for improving the Multi-Modal Transportation Network in the City and make the East-West Connector multi-use path a top priority. As in the past, we would be most happy to assist in the planning and consultation process.

We have discussed the prioritization of the E-W Connector path with a number of groups/organizations in the community and have included a number of them as signatories in support of our request. As you can see, support for this proposal is very broad and diverse, with a large number of residents supporting the project - covering a wide range of ages and types of non-vehicular mobility preferences.

Thank you very much for your consideration and please contact us if you have any questions or comments.

Sincerely,

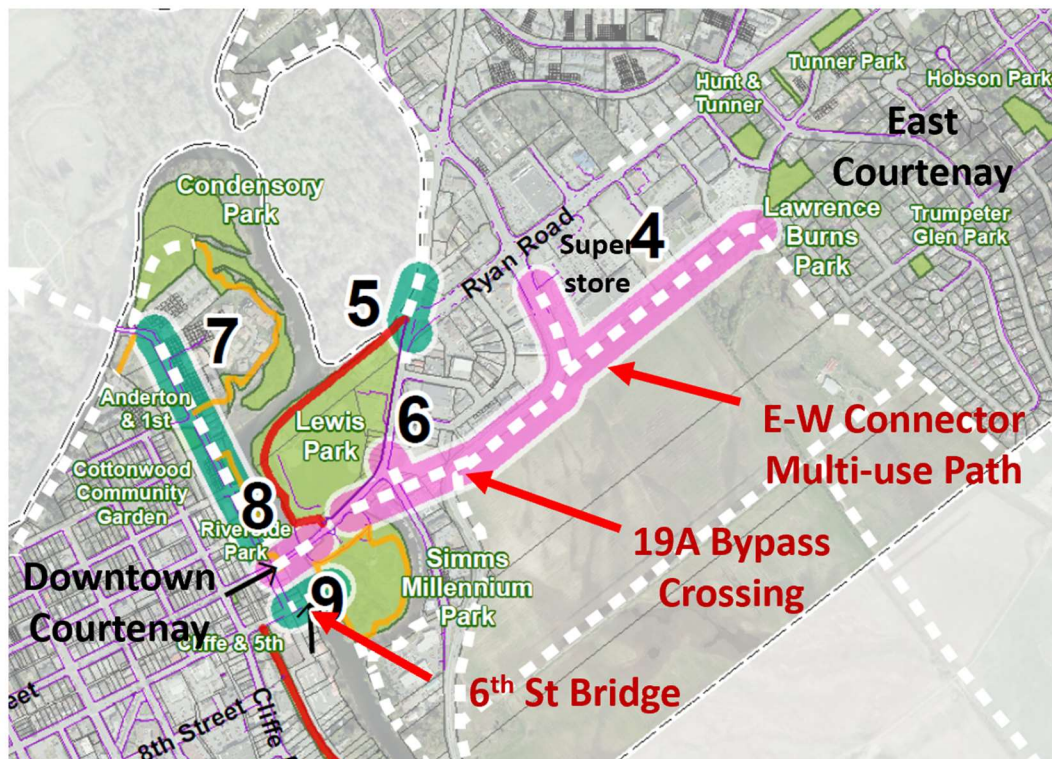
Lawrence Vea
President-Comox Valley Cycling Coalition
CycleCV@gmail.com

Signatory Groups

Parks and Recreation Master Plan

- map showing general routing of E-W Connector pathway

Courtenay E-W Multi-Use Connector Pathway



Courtenay Parks and Recreation Master Plan – Map 3 (with annotations)

Legend	
Existing Trails	Phasing
Multi-use Trail	Proposed Trails
Nature Trail	Short
Sidewalk	Medium
	Long



British Columbia
School Trustees
Association

May 7, 2020

Janice Caton

Trustee

SD 71 - Comox Valley
607 Cumberland Road Courtenay,
BC V9N 7G5

Dear Janice Caton,

Re: Your Work for the Finance and Audit Committee

I want to take the time to thank you for participating in our Finance and Audit Committee.

Your work will help inform and guide us as we move forward with future policy proposals and suggestions. The board and I recognize the gift of time and expertise you have given our association. We want you to know that your involvement and support is valued and appreciated. It is members like you that keep our association an active and effective advocate for boards of education in British Columbia, especially at this difficult time.

Thank you for helping our association continue our mission of improving student achievement in every part of the province.

Sincerely,

Stephanie Higginson

President

British Columbia School Trustees Association

Proposal

Compost Pick-up for School District #71

*Encouraging the Comox Valley School
District to reduce waste by
implementing a district-wide compost
pick-up program.*

Submitted to the Board of Trustees, School District #71
June 5, 2020

by Julia Jungwirth

The key factor to the success of waste reduction and diversion initiatives at the schools studied was consistent engagement and support from teachers, administrators and board level officials.

Ontario schools waste audit report, 2017

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Introduction

I write this proposal with the support of many students, staff and parents of the Comox Valley School District. The time has come for a compost pick-up program in Comox Valley schools. Our research has shown that a compost pick-up program will not only have a positive environmental impact: it will save the district money. Compost pick-up is reasonable, feasible and profitable both now and in the future.

In 2019 the board identified sustainability as one of their top five goals in their 5year strategic plan. Composting is a massive step in this direction and will showcase the Comox Valley School District as a leader in sustainability.

In 2008 the BC Ministry of Education released a document called “Sustainable Schools Best Practices Guide”

(<https://www2.gov.bc.ca/assets/gov/education/kindergarten-to-grade12/teach/teaching-tools/environmental-learning/sustbestpractices.pdf>) which promotes ecofriendly practices in schools and provides tips and education for a net zero emissions school. A section in this guide is waste reduction. The report suggests analyzing your school's garbage, finding out how much different waste removal systems cost, and provides strategies for waste reduction.

A waste audit is the ideal way to get all this information and was planned for Spring 2020. Due to school shut down as a result of COVID-19, we weren't able to complete this audit. As a substitute we have based this proposal on waste audits from other school districts.

Richmond school district, a larger school district then SD71 has been carbon neutral for 10 years. As a part of their ecofriendly journey, the Richmond school district implemented a composting program which serves as an excellent model for SD71.

I would like to thank Tina Willard and Mrs. Kristin MacKinnon for their help and mentorship with this project.

What's in our Garbage?

Without performing a waste audit, it is hard to create an accurate picture of what exactly is in our school garbage cans, but we have attempted to create a picture for you of what we would expect to find. We know that we have food waste entering our school's garbage but don't know exactly how much. Here are a few photos of some of our waste receptacles:



1



image 2

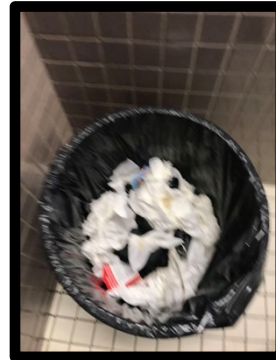


image 3



image 4

image

In the washrooms, the receptacles overflow with paper towel every single day. There are at least 8 garbage cans in Vanier's student washrooms, which means that the school produces at least eight full garbage cans of paper towel each day. As you can see from images 2, 3, and 4, compostable paper towels take up most of the space in the washroom garbage.

Presently there is lots of food and food preparation waste being thrown in our garbage cans: paper towels, meat, scraps from cooking classes, school lunch leftovers and more. It is safe to say that much of our current waste could be composted.

BC Ferries is a well-known example of a large institution that makes the effort to compost washroom waste/paper towels. We believe that School District 71 can do it too!

Current Composting in SD71 Schools

Currently, the only compost programs that exist in high schools are run by staff and students of Green Teams or Environment Clubs. In this section I will give examples of what is being done at each school. I have also surveyed students and staff about the current state of composting in their schools.

At Vanier, the food waste is brought to an onsite composting area which is just a Speedy Bin (less than 1 square meter for the whole school). Vanier along with other high schools do not have the capacity or facilities to compost 100% of the compostable materials produced by the school. Even if there was enough space to compost on-site, pests and wild animal problems make it difficult to compost meat and other stinky animal attracting foods.

A student at Highland describes their composting this way. “Composting is pretty well non-existent at Highland as of now. All organic waste goes into the garbage as far as I am aware. There used to be a few compost bins in a couple different classrooms where teachers felt strongly about it, but it became their own responsibility, and all have quit doing so. A compost pick-up program would help reduce the waste and amount of garbage produced by the school, and also set responsibilities for taking care of it so that it doesn't just fall on the shoulders of participating teachers. One of the main problems with the compost before was fruit flies, as well as the smell due to rotting food and not being taken out or cleaned often enough. The Environmental Action Team has definitely discussed the logistics of implementing a compost program within the school, but as of yet has not come up with a better solution to the previous way it was done.”

A teacher at Isfeld had the following to say about their composting program. “We have composters in the two courtyards that are seriously under-utilized, and our garden has a large compost enclosure for garden waste. I believe one of our foods teachers uses it, too, for the waste from the Foods classes. My Citizens for Science class was going to make and start classroom worm composters in term 4. I don't think that class is being offered next year, but I am planning on making a worm composter for my classroom with my TA.

Truthfully, though, school food waste is still a huge problem that no one seems to really want to do anything about. At present I have a bucket with too tight of a lid, to keep smells down, that discourages people from using it. I also worry about school composters being used improperly based on how poorly students and staff use recycling bins. The contents just become waste with them, but improper composting often leads to rats. My wife and I have been composting all non-animal food waste for over twenty years, using two composters, and we have never had rats. Rats are not a given. We usually have a smell problem at this time of the year when the composters really gear up. That is easily fixed with throwing in dead leaves (carbon).”

Here is some further data from my survey:

Teacher:

- *What does composting look like at your school?* Small compost buckets in teacher rooms (voluntary program).
- *How much are you composting now?* Minimal (only diverting a small portion of waste as much of the food waste is produced in the cafeteria and is not collected).
- *What can/can't be composted?* Currently fruit/veggie waste (no paper towel/product composting/or other biological materials meats/bones)
- *Do you have the facilities to compost all the compostable material your school produces?* No, we have minimal composting facilities onsite.
- *How/would a general compost pick-up program benefit your school?* It would reduce amount of waste sent to the landfill – helping to create a more ecologically sustainable society.
- *Any issues you have with composting at your school-pests, hygiene etc?*
Teacher/Staff buy in – custodial staff would have to be willing to participate
Anything else you'd like to say about composting at your school?
WE NEED MORE! Stop the linear model of production and consumption.

Student:

- *What does composting look like at your school?* Many classes have compost buckets, and there are a few compost buckets in well-trafficked areas of the

school. All of these buckets, when full, are taken to larger compost bins (of which there are 3 in the school), which take a while to fill up. Finally, when any of those larger bins are full, they are taken to a speedy bin behind the school, which is slowly filling up, though we don't have a definite plan on how to empty that.

- *What can/can't be composted?* At Vanier, basically anything can be composted (within reason) other than meat products, because meat can attract animals.
- *Do you have the facilities to compost all the compostable material your school produces?* Our composting system is, in all honesty, a bit weak, seeing as it was organized by 2 teachers and a few students. Because of this, we can only compost non-meat food. We could theoretically also compost paper, but it certainly wouldn't work very well with our limited facilities.
- *How/would a general compost pick-up program for your school, when properly implemented, help your school?* General compost pickup would allow for us to more easily deal with the aforementioned larger compost bins, as that bin outside is likely to fill up soon. What would be more helpful would be if the program allowed for us to compost meat products.
- *Any issues you have with composting at your school-pests, hygiene etc?* Personally, I don't mind getting my hands dirty, as washing them is always an option, but I can *sort of* see why other people might have hygiene concerns. Pests could probably be the biggest problem, but that can be mitigated with a well-routined compost system.
- *Anything else you'd like to say about composting at your school?* The biggest source of compost would usually be the cafeteria, but they don't compost. I'm sure there's a lot of non-meat food that isn't composted on an average day.

Our local high schools produce dozens of garbage bins full of compostable waste every week. If we had the proper facilities, high schools could divert many bins of garbage from the landfill every week. Any composting program that has been tried in the past has been successful for only as long as the teacher or group of students were at the school. If composting is to become a part of School District 71 culture, it is imperative that there is a system change. This proposal is a plan for that change.

Successful Examples of Composting

Trailblazing a compost program for high schools sounds extremely intimidating and taxing, so it's lucky we aren't the first to do it!



Receptacles that Richmond school district uses for their composting.

https://www.sd38.bc.ca/sites/default/files/2020-05/2019%20CNAR_Richmond%20School%20District.pdf

Seattle Public schools composting program

<https://m.youtube.com/watch?v=yUyQ6XjQWJ4>

Uvic, an exponentially larger institution than Comox Valley secondary schools, has an advanced waste management program. Waste gets sorted out into 5 different receptacles at sorting stations. Containers are properly labeled and easy to use.

<https://www.uvic.ca/sustainability/topics/waste/sort-it-out-stations/index.php>

Benefits of Composting

In North America alone food waste takes up 39 million cubic meters of landfill space annually which is equivalent to 13 football stadiums. Our new regional landfill cost 25 million dollars to build, and at the current rate of disposal, predictions are that the first cell (11 football fields in areas, 10 stories high) could fill completely within 5 years. At this rate this new cell will reach capacity in 2023 and another new cell will need to be built. These numbers are shocking.

Cost Benefits: 2.6 billion dollars (Cdn) are wasted in tipping fees annually.

Locally, the tipping fees for a dumpster of **recycling is \$26**, and **garbage is \$46**.

We contacted Dave Ross from Emterra and he estimated the tipping fee for compost to be around **\$35/bin**. By diverting waste from the garbage, we can save a large sum of money. Any money that will be invested into a composting system (bins, receptacles) will quickly be recovered with the money saved on compost pick-up. A cost-benefit analysis worksheet was created by BC Ministry of Education for this purpose and can be found in Appendix A.

Environmental Benefits: There are many reasons compostable material should not get sent to the landfill. When organic matter decomposes in landfills anaerobically (without oxygen), it produces methane gas. Methane gas is 28-36 times more potent than carbon dioxide. Organic waste in the landfill can increase the risk of fires because it generates heat as it breaks down. Organic matter in landfills gets contaminated by plastics, chemicals and other wastes which means it turns into contaminated soil. When organic matter gets composted it decomposes to produce beautiful soil which can be used to grow new life!

Educational Benefits: School is all about learning how to live and interact with the world around you. How fitting would it be for students to learn about the importance of composting in school? The good habits students will create by growing up with composting will impact them for the rest of their lives. At first it may seem like a grandiose task to get a whole high school on board with composting, but didn't it feel the same when the recycling program began in schools?

Findings from the Waste Audit

Initially we planned on doing a waste audit to assess exactly what is in our school waste. Due to COVID-19 we had to cancel the waste audit and won't be able to reschedule any time soon.

Anecdotally, after auditing classroom waste with 100's of students in SD71 over the past 2 years, CVRD Environmental Educator Tina Willard-Stepan, agrees that the numbers below provided by other districts are very similar in our community. It is possible that we do not have to do a full waste audit to move forward with this initiative, as relevant information is already available to us here in other school's waste audit data.

Rutland Secondary School (Kelowna) 24 Hour Waste Audit Results:

34% compost, 8% depot items, 26% recyclables, 2% reusable items, 25% true garbage

A copy of Rutland report

https://www.operationtaketwo.com/uploads/1/1/7/8/117889621/report_waste_audit_2018_rss.pdf

Ontario Multi District 24 Hour Waste Audit involving 49 schools both elementary and high school of varying stages in waste management and reduction. Results (average of results on page 17 of report):

65.6% compost, 7.0% recyclables, 27.35% non-divertible

Copy of Ontario report

<https://www.ontarioecoschools.org/wp-content/uploads/2017/02/EcoSchools-WasteComparison-Study-FINAL.pdf>

Queens University Waste Audit From One Year Long Audit

Compost 52.1%, 18.2% paper, 15.7% plastics, 11.2% other, 1.3% metals, 1.2% glass

Copy of Queens report

[WASTE AUDIT REPORT 2016 \(QUEENS UNIVERSITY\).pdf](#)

Call to Action

What we propose: Writing this proposal has reinforced our conviction that moving forward with a composting program at our local high schools is the only responsible way forward.

We propose you strike a steering committee composed of trustees, school district staff, students and community members.

There still are many logistical questions which we will address here along with a proposed pilot plan.

One-year pilot project (2021/22)

We propose a one-year pilot composting program at the three high schools. At the end of the pilot year, a comprehensive review would take place. Challenges would be addressed, and after the necessary improvements have been made, the program would be expanded into the elementary schools.

This project will require:

- Investing in quality waste-sorting receptacles (see resources section for examples)
- Educating staff and students about how to properly compost (environment clubs are willing to play a part in this)
- Instructing the janitorial staff on how to manage the compost program, so that they understand they are not doing more work, rather different work.
- Work with the regional district to make it possible for school district organic waste to be processed at the new organics facility. ▫ Secure a contract with compost pick-up company.

“The key factor to the success of waste reduction and diversion initiatives at the schools studied was consistent engagement and support from teachers, administrators and board level officials.”

-From the Ontario schools waste audit report

Possible Composting Partners:

- *Emterra (250)-336-8066 (currently hold contract for waste and recycling pickup with SD71)*
- *Earth Warriors Composting
Courtenay, BC (250)-650-7489
earthwarriorscomposting@gmail.com*
- *Strathcona recycling and disposal (250)-207-6500*

Resources

Ordering compost/recycling bins:

<https://cleanriver.com/>

Instructions for a waste audit:

https://ecoschools.ca/wp-content/uploads/2019/07/Waste_Audit_Instructions.pdf

Resources, statistics and facts about saving food and keeping it from entering the landfill:

<https://lovefoodhatewaste.ca/>

Conducting a high school waste audit:

https://www.tdsb.on.ca/Portals/ecoschools/docs/Waste%20Audit%20Guide_Final_Sept%2023%20-%20EW.pdf

Comprehensive site about composting:

<http://www.compost.org>

Appendix A



Cost Benefit Analysis Worksheet

1. Current waste disposal costs \$____/month \$____/year #____/kg
2. Current recycling costs \$____/month \$____/year #____/kg
3. Estimated weight that can be diverted from garbage going to landfill #____kg/
year (includes items that can be recycled and composted)
4. Amount saved through reduced disposal costs \$____/year
5. Revenue generated by selling soil made by composting \$____/year
6. Financial benefit of waste reduction programs (#4 + #5) \$____/year
7. Cost of implementing waste reduction programs \$____/year
8. Total benefit or cost of waste reduction program (#6 – #7) \$____/year

Appendix B



Waste Audit Data Sheet

	Paper	Glass/ Metal/Tin	Hard Plastics	Soft Plastics	Organics	Other	Landfill
Weight (kg)							
Percentage							
Comments							

Date of Audit _____

Total weight of garbage going to landfill each day: _____ kg.

Total weight of items that can be diverted from landfill each day: _____ kg.

Garbage going to landfill after first audit: _____ kg.

Garbage going to landfill after basic diversion: _____ kg.

Garbage going to landfill after additional waste-reduction action: _____ kg.