



**BOARD OF EDUCATION
SD NO. 40 (NEW WESTMINSTER)
OPERATIONS POLICY AND PLANNING COMMITTEE
AGENDA**

Tuesday, June 8, 2021

6:30 pm

Via Webex Livestream

The New Westminster School District recognizes and acknowledges the Qayqayt First Nation, as well as all Coast Salish peoples on whose traditional and unceded territories we live, we learn, we play and we do our work.

			Pages
1.	<u>Approval of Agenda</u>	6:30 PM	
Recommendation: THAT the agenda for the June 8, 2021 Operations Policy and Planning Committee meeting be adopted as distributed.			
2.	<u>Presentation</u>		
a.	External Audit Planning Report (Tim Holloway & Amy Grey, KPMG)	6:35 PM	3
3.	<u>Comment & Question Period from Visitors</u>	6:50 PM	
4.	<u>Reports from Senior Management</u>		
a.	Capital Projects Update (D. Crowe)	7:00 PM	
	i. Richard McBride Elementary School		24
	ii. NWSS Phase 2 Verbal Update		
b.	Operations Update	7:15 PM	
	i. Facilities Report June 2021 (B. Ketcham)		29
	- 2021-2022 Annual Funding Grant Expenditure Plan		31

- 2021-2022 Budget - Process Debrief / Overview
(Verbal)

ii. May 2021 Financial Report (B. Ketcham)

34

iii. Technology Information Services Verbal Update (M. Naser)

c. Orange Shirt Week (M. Naser)

7:45 PM

Recommendation:

THAT the Operations Policy & Planning Committee recommend to the Board of Education of School District No. 40 (New Westminster) to acknowledge Orange Shirt Week from September 27 to October 1, 2021 and encourage staff and student participation.

d. Childcare Update (T. Anderson)

7:55 PM

37

e. COVID-19 Update (K. Hachlaf)

8:10 PM

38

5. General Announcements

8:20 PM

6. Old Business

8:25 PM

7. Question Period (15 Minutes)

8:30 PM

Questions to the Chair on matters that arose during the meeting.

8. Adjournment

8:45 PM



School District No. 40 (New Westminster)

Audit Planning Report for the year ending June 30, 2021

KPMG LLP

Prepared on May 26, 2021, for presentation to the Operations Policy & Planning Committee on June 8, 2021

kpmg.ca/audit



Table of contents

Executive summary	2
Audit and financial reporting impacts of COVID-19	3
Audit risks	4
Areas of focus for financial reporting	5
Materiality	8
New auditing standard	9
Audit quality and transparency	10
Key deliverables and milestones	11
Appendices	12



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At the end of the day, we measure our success from the **only perspective that matters – yours**.

Executive summary

Areas of focus for financial reporting

Our audit of School District No. 40 (the “District”) is risk-focused. In planning our audit we have identified the following significant audit risks required by professional auditing standards:

- Presumed fraud risk over revenue recognition
- Presumed risk from management override of controls

We have also identified key areas of focus for financial reporting. These include:

- Audit and financial reporting impacts of COVID-19
- Auditors’ Opinion - Compliance Framework
- Tangible capital assets
- Procurement
- Employee future benefits and salaries
- School generated funds
- Revenue and receivables

See pages 3 to 7.

Effective communication

We are committed to transparent and thorough reporting of issues to management and the Board of Education. This is achieved through formal and informal meetings and communications throughout the year. If you have any comments you would like to bring to our attention, please contact Tim Holloway. See Appendix 1.

Materiality

Materiality has been determined based on total revenues. We have determined materiality to be \$2.0 million for the year ending June 30, 2021 (2020 - \$1.8 million).

See page 8.

Quality control and independence

We are independent and have a robust and consistent system of quality control. We provide complete transparency on all services and follow the District’s approved protocols where required.

New accounting and auditing standards

There are no new accounting standards effective for the District’s 2021 fiscal year.

A new auditing standard, CAS 540 Auditing Accounting Estimates and Related Disclosures, is effective for the District’s 2021 fiscal year.

See page 9 for further details.

Current developments

Please refer to Appendix 3 for accounting and auditing changes relevant to the District.

Audit and financial reporting impacts of COVID-19

In March 2020, the COVID-19 outbreak was declared a pandemic by the World Health Organization. As the COVID-19 pandemic evolves, the District will continue to assess the impact on its operations and finances and consider the implications on financial reporting. As part of our audit planning procedures, we will continue to analyze the impact of the COVID-19 pandemic situation on the audit of the financial statements for the year ended June 30, 2021 and will discuss the audit and financial reporting implications with management.

We provide the following information for the review of the Board of Education and describe the additional procedures that we will be performing. As the COVID-19 pandemic is a dynamic situation, we will continue to update our Audit Plan as the situation warrants. We will communicate any additional changes to our Audit Plan to the Board of Education in our Audit Findings Report.

Audit implications

Considerations	Audit implications
Conducting the audit work	<ul style="list-style-type: none"> We plan to undertake a primarily remote audit this year, if recommended by Provincial health guidelines. We have established a secure ShareFile platform to facilitate the sharing of information with management. We have discussed the details of the audit with management, and we are ready to undertake the audit as planned and on schedule. The prior year audit was performed primarily remotely.
General considerations	<ul style="list-style-type: none"> We will obtain an understanding of what changes to process activities and controls have been implemented to determine if the planned audit procedures are appropriate. We have conducted preliminary discussions with management and will confirm our understanding of any significant changes by performing walkthroughs of transactions.
Financial reporting	<ul style="list-style-type: none"> Currently, we expect that COVID-19 will continue to impact the District's operations and finances beyond June 30, 2021. An assessment should be made by management of any COVID-19 financial implications, for example delivery of education remotely, reduction in international student enrolment, work from home arrangements for employees, temporary or permanent staffing adjustments and receipt of additional Safe return to school grants. Significant actions undertaken by the District should be disclosed in a note to the financial statements, including a statement as to whether or not these factors present uncertainty over future cash flows, cause significant changes to assets and liabilities, and/or significantly impact future operations. Measurement of the estimated financial effect should be disclosed, or it should be stated if the effect is not determinable. We will work with management to customize the wording of the COVID-19 related disclosures for the District's specific situation. Refer to our COVID-19 Financial Reporting site.

Audit risks

Professional requirements

Fraud risk over revenue recognition

Why is this significant?

There are generally pressures or incentives on management to commit fraudulent financial reporting through inappropriate revenue recognition when there is an expectation to maintain a balanced budget from year to year.

We have rebutted the risk of fraudulent revenue recognition as there were no significant pressures or incentives identified related to revenue recognition and believe that the audit work performed on management override mitigates any residual risk.

Fraud risk from management override of controls

This is a presumed fraud risk. We have not identified any specific additional risks of management override relating to this audit.

Our audit approach

As the risk of management override is not rebuttable, our audit methodology incorporates the required procedures in professional standards to address this risk. These procedures include:

- Testing of journal entries and other adjustments,
- Performing a retrospective review of estimates, and
- Evaluating the business rationale of significant unusual transactions.

Inquiries required by professional standards

Professional standards require that we obtain your view on the risk of fraud. We make similar inquiries to management as part of our planning process:

- Are you aware of, or have you identified any instances of actual, suspected, possible, or alleged non-compliance of laws and regulations or fraud, including misconduct or unethical behavior related to financial reporting or misappropriation of assets? If so, have the instances been appropriately addressed and how have they been addressed?
- What are your views about fraud risks in the entity?
- How do you exercise effective oversight of management's processes for identifying and responding to the risk of fraud in the entity and internal controls that management has established to mitigate these fraud risks?
- Has the District entered into any significant unusual transactions, other than the items identified in this report?

Areas of focus for financial reporting

Areas of focus	Why are we focusing here?	Our audit approach
Auditors' Opinion - Compliance Framework	Financial statements are prepared in accordance with the appropriate financial statement framework.	<ul style="list-style-type: none">- The financial statements are prepared under Canadian Public Sector Accounting standards ("PSAS"), supplemented by the requirements of Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board.- These regulations direct the District to apply PSAS, except in regard to accounting for restricted contributions. Under the regulations, capital contributions are deferred and amortized on the same basis as the amortization of the related tangible capital assets, not in accordance with the underlying stipulations on the funding, as required under PSAS.- As a result, the District's revenue recognized in the statement of operations and certain related deferred capital revenue would have been recorded differently under Canadian Public Sector Accounting Standards.- The Office of the Auditor General ("OAG") has requested additional reporting, under the Group Auditor requirements, in order to perform the consolidation of the Provincial Accounts under the PSA standards.

Areas of focus for financial reporting (continued)

Areas of focus	Why are we focusing here?	Our audit approach
Procurement	<p>Completeness, existence and accuracy of procurement transactions and related expense, payable and prepaid accounts.</p> <p>Appropriate use of special purpose funding for intended programs.</p>	<ul style="list-style-type: none"> - Perform analytical procedures over services and supplies expense, by fund and function, with expectation that actual expenses will not exceed or be less than budget within acceptable threshold. - Substantive tests of details over appropriate existence, accuracy, classification and allocation of expenses based on source documentation maintained.
Tangible capital assets	<p>Capital projects in process are accurately recorded and disclosed.</p> <p>Other significant capital projects and expenses are approved and accurately recorded (along with related funding).</p> <p>Ongoing evaluation of liability for contaminated sites for assets not in productive use.</p>	<ul style="list-style-type: none"> - Understand the approval and related review process for capital expenditures for consistency with approved budgets and Ministry approval. - Review processes in place to ensure that only capital purchases that are approved via the budget process can be processed. - Detailed testing of asset purchases and disposals and recalculation of the allocation of proceeds between Ministry restricted funds and internally restricted District funds, if applicable. - Review the reasonableness of amortization expense and amortization of deferred capital revenue to ensure amortization is being recognized on the same basis as the amortization of the related tangible capital asset. - Review agreements for contractual commitments and related disclosure requirements.
Employee future benefits and salaries	<p>Employee future benefits obligation estimates are accurately recorded and presented.</p> <p>Salaries and related payroll liabilities are appropriately recognized and accurately recorded.</p> <p>Terms of new collective agreements are appropriately valued and recognized.</p>	<ul style="list-style-type: none"> - Obtain an understanding of the activities over the initiation, authorization and recording of the payroll process. - Detailed testing and recalculation of salaries and benefits expense in accordance with collective agreements including appropriate use of Classroom Enhancement Funds (“CEF”). - Review of collective agreements for obligations by the District to provide benefits in the future. - Review of assumptions and method used in estimating the liability for future employee benefits including retrospective review of management’s previous estimates. - Confirmation of reliance on actuarial valuation with Mercer. - Review financial statement presentation to determine if it is consistent with applicable financial reporting framework.

Areas of focus for financial reporting (continued)

Areas of focus	Why are we focusing here?	Our audit approach
School generated funds	<p>Completeness and accuracy of school generated funds.</p> <p>Expenditures were incurred for the purposes intended.</p>	<ul style="list-style-type: none"> - Review processes and controls, including results of school audits performed, if any, and impact to the accounting of school generated funds to understand potential risk areas. - Review and assess the appropriateness of the District's monitoring and authorization controls over school generated fund collections and expenditures to assess the risk of misappropriation of such funds, whether due to fraud or error, is mitigated.
Revenue and receivables	<p>Accuracy, existence and completeness of funding from Ministry of Education and other sources, and fees, international student and tuition programs.</p>	<ul style="list-style-type: none"> - Obtain confirmation from Ministry of Education of funding received for the year and assess if it is reported accurately between operating, special purpose and capital funds, including CEF and COVID-19 Safe Return to Class grants. - Perform analytical review over fee revenues from other sources, including international student and summer school programs. - Understand and test one-time, non-recurring adjustments, including existence, accuracy and presentation in the appropriate fund. - Test receipt and use of CEFs to determine if revenue collected is accurate and has been used for its intended purpose based on funding restrictions. - Substantive testing of CEF expenditures to determine if they are consistent with the terms of the funding. - Substantive testing of unspent funding to assess appropriateness of deferral (if applicable) in accordance with related restrictions.

Materiality

Materiality determination	Comments	Group amount
Materiality	Determined to plan and perform the audit and to evaluate the effects of identified misstatements on the audit and of any uncorrected misstatements on the financial statements. The corresponding amount for the prior year's audit was \$1.8 million	\$2.0 million
Benchmark	Based on prior year's total operating revenues for the year. This benchmark is consistent with the prior year. The corresponding amount used for prior year's benchmark for the audit was \$81,963,061.	\$82,480,763
% of Benchmark	The corresponding percentage for the prior year's audit was 2.2%. The industry standard percentage for the audit is 0.5% - 3.0%.	2.5%
Audit misstatement posting threshold	Threshold used to accumulate misstatements identified during the audit. The corresponding amount for the previous year's audit was \$90,000.	\$100,000

We will report to the Board of Education:



Corrected audit misstatements



Uncorrected audit misstatements

Materiality is used to scope the audit, identify risks of material misstatements and evaluate the level at which we think misstatements will reasonably influence users of the financial statements. It considers both quantitative and qualitative factors.

To respond to aggregation risk, we design our procedures to detect misstatements at a lower level of materiality.

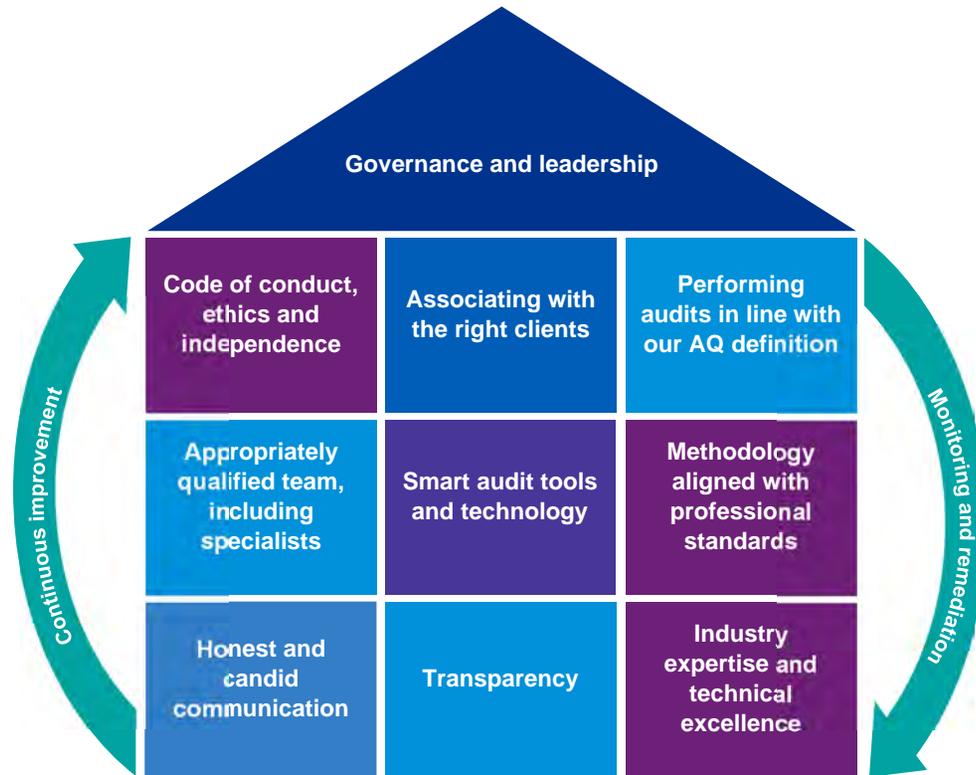
Professional standards require us to re-assess materiality at the completion of our audit based on period-end results or new information in order to confirm whether the amount determined for planning purposes remains appropriate.

New auditing standard

Standard	Overview	Link
CAS 540 Auditing Accounting Estimates and Related Disclosures	<p>The new standard is effective for the District's 2021 fiscal year-end.</p> <p>Expected impact on the audit:</p> <ul style="list-style-type: none">- More emphasis on the need for exercising professional skepticism.- More granular risk assessment to address each of the components in an estimate (method, data, assumptions).- More granular audit response designed to specifically address each of the components in an estimate (method, data, assumptions).- More focus on how we respond to levels of estimation uncertainty.- More emphasis on auditing disclosures related to accounting estimates.- More detailed written representations required from management. <p>We expect this new standard to impact our audit of the District's estimate of the potential impairment of tangible capital assets, rates for amortization of tangible capital assets, and estimates used to determine employee future benefits and contingent liabilities.</p> <p>We will confirm and report back to the Board in our Audit Findings Report at the conclusion of the audit.</p>	<p>CPA Canada Client Briefing</p>

Audit quality and transparency

KPMG maintains a system of quality control designed to reflect our drive and determination to deliver independent, unbiased advice and opinions, and also meet the requirements of Canadian professional standards. Quality control is fundamental to our business and is the responsibility of every partner and employee. The following diagram summarizes the key elements of our quality control system.



Audit Quality Framework

What do we mean by audit quality?

Audit Quality (AQ) is at the core of everything we do at KPMG.

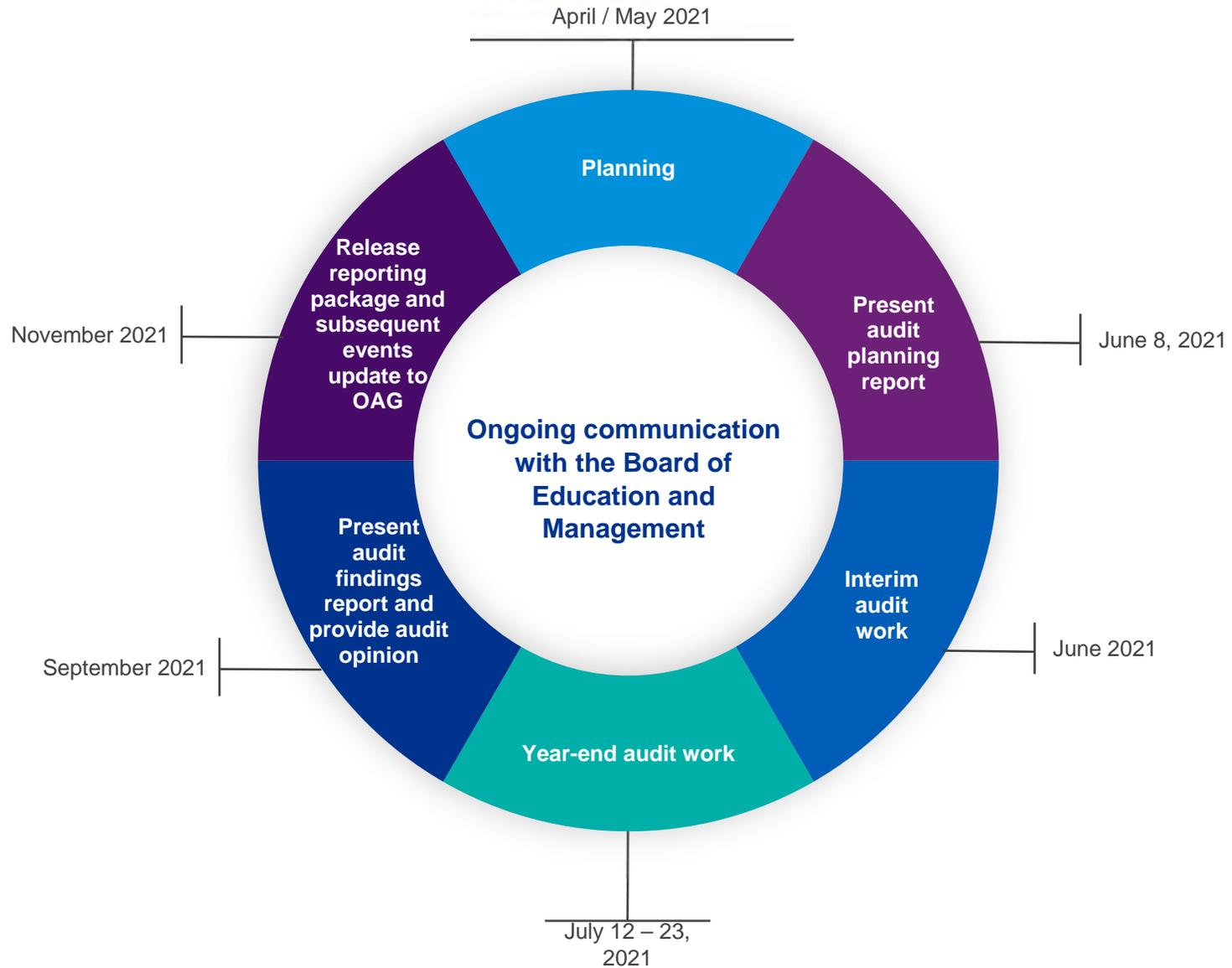
We believe that it is not just about reaching the right opinion, but how we reach that opinion.

We define 'audit quality' as being the outcome when audits are:

- Executed consistently, in line with the requirements and intent of applicable professional standards within a strong system of quality controls, and
- All of our related activities are undertaken in an environment of the utmost level of **objectivity, independence, ethics, and integrity**.

Our AQ Framework summarises how we deliver AQ. Visit our [Audit Quality Resources page](#) for more information including access to our [Audit Quality and Transparency report](#).

Key deliverables and milestones

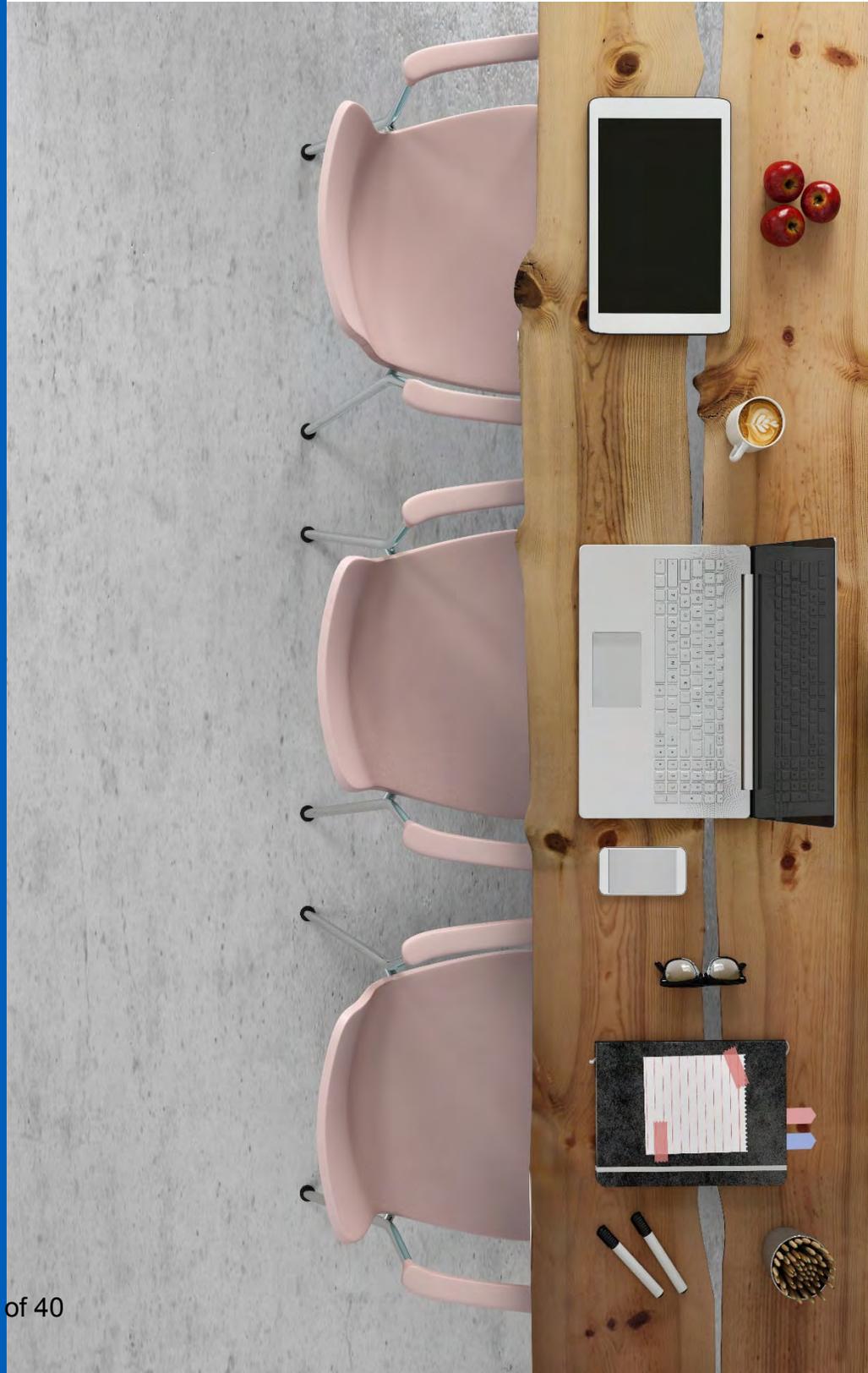


Appendices

Appendix 1: Required communications

Appendix 2: KPMG's audit approach and methodology

Appendix 3: Current developments



Appendix 1: Required communications

Auditors' report	Engagement letter
A copy of our draft auditors' report setting out the conclusion of our audit will be provided at the completion of the audit.	The objectives of the audit, our responsibilities in carrying out our audit, as well as management's responsibilities, are set out in the engagement letter dated July 4, 2018.
Audit findings report	Management representation letter
At the completion of the audit, we will provide our findings report to the Board of Education.	We will obtain from management certain representations at the completion of the audit. In accordance with professional standards, a copy of the representation letter will be provided to the Board of Education.
Independence	Internal control deficiencies
At the completion of our audit, we will re-confirm our independence to the Board of Education.	Control deficiencies identified during the audit will be communicated to management and the Board of Education.

Appendix 2: KPMG's audit approach and methodology



In future years, we will expand our use of technology in our audit through our new smart audit platform, KPMG Clara.

Issue identification

Continuous updates on audit progress, risks and findings before issues become events

Data-driven risk assessment

Automated identification of transactions with unexpected or unusual account combinations – helping focus on higher risk transactions and outliers



Deep industry insights

Bringing intelligence and clarity to complex issues, regulations and standards

Analysis of complete populations

Powerful analysis to quickly screen, sort and filter 100% of your journal entries based on high-risk attributes

Reporting

Interactive reporting of unusual patterns and trends with the ability to drill down to individual transactions

Appendix 3: Current developments and audit trends

Current Developments, created by the KPMG Public Sector and Not-for-Profit Practice, summarizes regulatory and governance matters impacting public sector entities today, or expected to impact them over the next few years. We provide this information to help public sector entities understand upcoming changes and challenges they may face in their industry. Some of these developments may not impact the District directly, but we believe it is important for the Board of Education to understand what is happening in the sector.

Public Sector Accounting Standards

Standard	Summary and implications
Impact of COVID-19	<ul style="list-style-type: none"> – In response to the impact of COVID-19 on public sector entities, PSAB has approved deferral of all upcoming accounting standards by one year and will issue non-authoritative guidance on the effects of COVID-19.
Asset Retirement Obligations	<ul style="list-style-type: none"> – The new standard is effective for fiscal years beginning on or after April 1, 2022. The effective date was deferred by one year due to COVID-19. – The new standard addresses the recognition, measurement, presentation and disclosure of legal obligations associated with retirement of tangible capital assets in productive use. Retirement costs will be recognized as an integral cost of owning and operating tangible capital assets. PSAB currently contains no specific guidance in this area. – The ARO standard will require the public sector entity to record a liability related to future costs of any legal obligations to be incurred upon retirement of any controlled tangible capital assets (“TCA”). The amount of the initial liability will be added to the historical cost of the asset and amortized over its useful life. – As a result of the new standard, the public sector entity will have to: <ul style="list-style-type: none"> • consider how the additional liability will impact net debt, as a new liability will be recognized with no corresponding increase in a financial asset; • carefully review legal agreements, senior government directives and legislation in relation to all controlled TCA to determine if any legal obligations exist with respect to asset retirements; • begin considering the potential effects on the organization as soon as possible to coordinate with resources outside the finance department to identify AROs and obtain information to estimate the value of potential AROs to avoid unexpected issues.

Appendix 3: Current developments and audit trends (continued)

Standard	Summary and implications
Revenue	<ul style="list-style-type: none"> – The new standard is effective for fiscal years beginning on or after April 1, 2023. The effective date was deferred by one year due to COVID-19. – The new standard establishes a single framework to categorize revenues to enhance the consistency of revenue recognition and its measurement. – The standard notes that in the case of revenues arising from an exchange transaction, a public sector entity must ensure the recognition of revenue aligns with the satisfaction of related performance obligations. – The standard notes that unilateral revenues arise when no performance obligations are present, and recognition occurs when there is authority to record the revenue and an event has happened that gives the public sector entity the right to the revenue.
Employee Future Benefit Obligations	<ul style="list-style-type: none"> – PSAB has initiated a review of sections PS3250 <i>Retirement Benefits</i> and PS3255 <i>Post-Employment Benefits, Compensated Absences and Termination Benefits</i>. In July 2020, PSAB approved a revised project plan. – PSAB intends to use principles from International Public Sector Accounting Standard 39 <i>Employee Benefits</i> as a starting point to develop the Canadian standard. – Given the complexity of issues involved and potential implications of any changes that may arise from the review of the existing guidance, PSAB will implement a multi-release strategy for the new standards. The first standard will provide foundational guidance. Subsequent standards will provide additional guidance on current and emerging issues.
Public Private Partnerships (“P3”)	<ul style="list-style-type: none"> – PSAB has proposed new requirements for the recognition, measurement and classification of infrastructure procured through a public private partnership. PSAB is in the process of reviewing feedback provided by stakeholders on the exposure draft. – The exposure draft proposes that recognition of infrastructure by the public sector entity would occur when it controls the purpose and use of the infrastructure, when it controls access and the price, if any, charged for use, and it controls any significant interest accumulated in the infrastructure when the P3 ends. – The exposure draft proposes that the public sector entity recognize a liability when it needs to pay cash or non-cash consideration to the private sector partner for the infrastructure. – The infrastructure would be valued at cost, with a liability of the same amount if one exists. Cost would be measured by discounting the expected cash flows by a discount rate that reflects the time value of money and risks specific to the project. – The final standard was approved in December 2020 with an issuance date of April 1, 2021 and an effective date of April 1, 2023.

Appendix 3: Current developments and audit trends (continued)

Standard	Summary and implications
Concepts Underlying Financial Performance	<ul style="list-style-type: none"> – PSAB is in the process of reviewing the conceptual framework that provides the core concepts and objectives underlying Canadian public sector accounting standards. – PSAB is in the process of developing exposure drafts for the proposed conceptual framework and proposed revised reporting model, and their related consequential amendments. – PSAB is proposing a revised, ten chapter conceptual framework intended to replace PS 1000 <i>Financial Statement Concepts</i> and PS 1100 <i>Financial Statement Objectives</i>. The revised conceptual framework would be defined and elaborate on the characteristics of public sector entities and their financial reporting objectives. Additional information would be provided about financial statement objectives, qualitative characteristics and elements. General recognition and measurement criteria, and presentation concepts would be introduced. – In addition, PSAB is proposing: <ul style="list-style-type: none"> • Removal of the net debt indicator, except for on the statement of net debt where it would be calculated exclusive of financial assets and liabilities that are externally restricted and/or not available to settle the liabilities or financial assets. • Changes to common terminology used in the financial statements, including re-naming accumulated surplus (deficit) to net assets (liabilities). • Restructuring the statement of financial position to present non-financial assets before liabilities. • Removal of the statement of remeasurement gains (losses) with the information instead included on a new statement called the statement of changes in net assets (liabilities). This new statement would present the changes in each component of net assets (liabilities). • A new provision whereby an entity can use an amended budget in certain circumstances. • Inclusion of disclosures related to risks and uncertainties that could affect the entity's financial position.
International Strategy	<ul style="list-style-type: none"> – PSAB has reviewed all proposed options for its international strategy, and in accordance with its due process, approved the option to adapt International Public Sector Accounting Standards when developing future standards. PSAB noted that the decision will apply to all projects beginning on or after April 1, 2021. – An exposure draft to modify the GAAP hierarchy was issued with comments due by February 15, 2021.
Purchased Intangibles	<ul style="list-style-type: none"> – In October 2019, PSAB approved a proposal to allow public sector entities to recognize intangibles purchased through an exchange transaction. Practitioners are expected to use the definition of an asset, the general recognition criteria and the GAAP hierarchy to account for purchased intangibles. – PSAB has approved Public Sector Guideline 8 which allows recognition of intangibles purchased through an exchange transaction. Narrow-scope amendments were made to Section PS 1000 Financial statement concepts to remove prohibition on recognition of intangibles purchased through exchange transactions and PS 1201 Financial statement presentation to remove the requirement to disclose that purchased intangibles are not recognized. – The effective date is April 1, 2023 with early adoption permitted. Application may be retroactive or prospective.

Appendix 3: Current developments and audit trends (continued)

Our discussions with you, our audit opinion and what KPMG is seeing in the marketplace - both from an audit and industry perspective - indicate the following is specific information that will be of particular interest to you. We would, of course, be happy to further discuss this information with you at your convenience.

Thought leadership

Thought leadership	Overview	Link
2019 Audit Quality and Transparency Report	Learn about KPMG's ongoing commitment to continuous audit quality improvement. We are investing in new innovative technologies and building strategic alliances with leading technology companies that will have a transformative impact on the auditing process and profession. How do we seek to make an impact on society through the work that we do?	Link to report
Put your data to work to gain competitive advantage	There is no "digital economy". The economy is digital and "digits" refer to data. Data is the lifeblood of every organization on this planet and organizations that embrace this notion are well positioned to grow as industries continue to evolve and disrupt at an ever increasing pace.	Link to report
Predictive analytics, it works	CEOs recognize the value that predictive analytics delivers to their decision-making process.	Link to report
Creating the workforce of the future	You can't transform the organization without also transforming the workforce. It may be time to rethink the people strategy.	Link to report
Accelerate	Introducing KPMG's 2021 edition of Accelerate, a series of articles and videos offering insight into the key issues driving Board agendas, including: <ul style="list-style-type: none"> - Cyber risk - Internal control over financial reporting, disclosures and regulation - Digital disruption - Enterprise risk management - The evolution of environmental, social and governance (ESG) and disclosures 	Link to report
Board Leadership Centre	KPMG provides leading insights to help Board members maximize boardroom opportunities.	Link to site

Appendix 3: Current developments and audit trends (continued)

COVID-19 pandemic resources

Resources	Summary	Links
Resources for management and the Board of Education	<p>Please visit our COVID-19 website for resources regarding the topics below. This site is being <u>updated daily</u> based on information being released by federal, provincial and municipal news releases.</p> <ul style="list-style-type: none">– Business continuity guide– Immediate actions to take– Medium to long-term actions– Tax considerations and a summary of federal and provincial programs– Legal considerations– Financial reporting and audit considerations– Global perspectives	COVID-19 Alerts (Live Link)
Return to the workplace	<p>As all levels of government begin to take steps toward re-opening the country and restarting our economy, planning for the return to a physical workplace is quickly becoming a top priority for many organizations. With the guidelines for the pandemic continuing to evolve daily, there are many considerations, stages and factors employers need to assess in order to properly develop a robust action plan which can ensure the health and safety of their workforce.</p> <p>We have put together a Return to the Workplace guide to support an organization's planning efforts in preparing to return to physical workplace. Our guide includes a list of considerations, stages and factors that can help establish a robust action plan for your organization to safely return to work. The guide is supported by a dynamic playbook, which our team has developed to outline a comprehensive list of actions an organization can take, based on their unique situation and immediate needs.</p>	Website link Link to guide

kpmg.ca/audit



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PROJECT STATUS REPORT

Project	Project Name McBride Replacement	Project Description	Construction of new building and demolition of existing	Project Dashboard Green: As planned Yellow: Corrective Action Being Taken Red: Executive Attention Required			
Date	June 9	Year	2021	Scope		Budget	
Prepared By	Karen Hearn			Schedule		Issues	

Project Status

Brief paragraph describing the status of the project, milestones achieved and not reached. Major upcoming milestones.

Project is in the construction stage.

Since the May report the following major milestones were achieved:

- *Excavation of the basketball court adjacent to School Street has begun in preparation for underground services to be installed this summer*
- *Ground floor mechanical and electrical rough in and steel stud is nearing completion*

Upcoming major milestones

- *City inspections for the first floor followed by installation of drywall*
- *Level 2 steel stud installation beginning*
- *Exterior windows arriving on site late June/early July*
- *Continued work in preparation for installation of the underground services this summer*
- *Continued work on rough in of electrical and mechanical services*

Project Scope

Changes to the original scope or key assumptions which may have a material impact on schedule, budget, or project outcome.

1. *Increase of building size to accommodate siting on the property. The school portion of the building is 3,765 m2. Total space for the Child Care is 435 m2 with the Childcare funding being provided from the Ministry of Children and Family Development and the City of New Westminster.*

Project Schedule

Highlight any important changes or risks to the project timelines.

The previously planned opening of the new school for September 2021 is no longer viable. The General Contractor has identified the potential for opening December 2021 or January 2022 though they are aiming to meet December 2021 with demolition of the existing school and full completion of the project changed from June to September 2022. The General Contractor has identified they are working to advance the schedule for an earlier completion if possible. COVID-19 creates additional caution as the availability of supplies and trades is being impacted by the pandemic.

The following table provides further detail regarding the project schedule.

PROJECT STATUS REPORT

Task	Completed by	Status June 2/21
Phase one – new school		
Excavation, shoring, micro piling, formwork for foundation	Last week August 2020	Complete
Slab on grade	Mid-September 2020	Complete
Steel structure including decking	1 st week of March 2021	Complete
Roof	2 nd week April 2021	Complete
Exterior windows and exterior building envelope	Last week August 2021	As planned
Interior finishes	2 nd week December 2021	As planned
Occupancy	Mid December 2021	As planned
Phase two – demolition & completion of landscaping		
Demolition	Mid-April 2022	As planned
Completion of Landscaping	End of August 2022	As planned

Project Budget

Changes to overall budget and approx. % over or under budget.

The project budget has been revised based upon the bid price. The revised project budget is \$34,984,643. Earlier in the project Change Orders were exceeding expectation for the point in the project. Work with the General Contractor and consultants has resulted in cost savings

At this time, the project is projected to be within the revised project budget of \$34,984,643.

Major Risks

Comments provided for September, October, November 2020, and January 2021 regarding Risks are included in **red italics**. New comments as of May 2021 are in **blue**. No updates for June 2021

As identified in the Funding Agreement:

1. Unexpected Soil & Ground Conditions – while there have been unexpected soil & ground conditions to date these have not resulted in significant impact to the project. For the Phase 1 (new school) portion of the project this risk is decreasing. The main water line serving the school was hit by an excavator on November 4th causing a shut down of water service to the School. The service was restored in less than 1.5 hours.
2. Hazmat - A small amount of abandoned asbestos containing underground pipe was discovered and removal and remediation completed at a cost of less than \$3,500.
3. Additional City Requirements - With the Building Permit in place this risk is decreased. There were some additional requirements.
4. Post Completion Audit
5. Escalation With the contract in place this risk has been eliminated. Change order pricing for required changes will potentially be impacted by the rising costs. Efforts continue to minimize change orders.

Additional major risks include:

- Safety – construction vehicle access as well as construction site strategies to minimize danger to students and community. With classes underway the Site Superintendent and School Principal have been working together to ensure deliveries of materials do not impact arrivals and departures of students and to ensure parents are not

PROJECT STATUS REPORT

providing drop off via car on Archer Street. A potential issue of ice build-up on Archer Street near the storm drain was identified by the School Principal and the General Contractor agreed to make changes to their water discharge to eliminate the risk.

- *Neighbours concerns regarding construction disruption - To date there have been few complaints and no substantive concerns.*
- *Quality – ensuring competent contractor, design team, project manager The General Contractor and consultants have been responsive in a timely manner and providing quality service including detailed field reviews by consultants and the project manager.*
- *Timing of approvals – ensuring adequate time in the project schedule for approvals balanced with timely response While the approval to award the tender and receipt of permits from the City was slower than anticipated these milestones have been achieved. Change order responses are completed quickly to ensure the project schedule is not impacted.*
- *COVID-19 and impact on availability and timing for supply deliveries and availability of trades personnel The General Contractor is anticipating long lead time items and ordering/stock piling in advance as able.*

A Risk Management Plan for the project has been prepared and reviewed with the Steering Committee. The committee regularly review the risks and strategies in place to manage the risks.

Issues

Significant issues or risks that should be brought to the attention of the Project Committee. These include issues being managed by the project team and issues which need to be escalated for Executive intervention.

- *There are no significant issues at this time.*

PROJECT STATUS REPORT



Ground floor steel stud installation.



East elevation (front of the new school)

PROJECT STATUS REPORT



Electrical equipment has been delivered and placed in the Electrical room. Equipment has been wrapped up and protected.



Exterior wall stud and exterior sheathing installation is in progress.

Capital Projects, Operations and Planning

- Two additional portables have been purchased. One portable will be placed at the end of June 2021 at Lord Kelvin, and the second portable moved to Herbert Spencer Elementary on August 13, 2021.
- Lord Tweedsmuir Elementary: SEP building envelope upgrade - All of contractors are in place and the windows and metal have been ordered. It will take two weeks to demo the stucco. Anticipated completion date is September 7, 2021.
- Qayqayt Elementary: Two refurbished portables for Qayqayt are complete and have been placed on site. We have also adding 10 ten parking spaces, with a separation to ensure safety of the students. The parking spots were necessary as fire lane access was blocked and was posing a safety risk.
- Queen Elizabeth Elementary Expansion: Site preparation has begun for the portable moves and wash carts.
- Queensborough Middle School: Replacement of its roof top air handlers has been awarded to Ram Mechanical; all the roof top air handlers have been ordered, as well as the air source heat pump.
- The Neighbourhood Learning Centre (NLC) space at NWSS Welcome Centre, construction has begun, all the framing has already been completed and the electricians are work on installation of the wiring. The drywall will start next and then the HVAC will arrive the middle of June. We should be ready to start work on the Wellness Centre by the end of June.
- New Book Kings system implementation is happening and will launch in September to support the facilities rentals bookings in the district.

Finance

- The team is gearing up for the fiscal year end with the audit team from KPMG starting mid-July.
- Work has also commenced over the GL restructuring which will assist teams in better budget management and accountability.
- Purchasing is hard at work procuring enrolment growth furniture and McBride furniture and equipment. In addition, they are soliciting quotes for the collaborative learning space furniture and NLC furniture approved by the board in the preliminary budget.
- Finance and facilities are working on the capital plan submission due at the end of July with several meetings with MoE to discuss current state pressures.

Ministry & Other Submissions: June–July 2021

Submitted to:	Description	Date
Ministry of Education	Annual Facility Grant	June 30, 2021
Ministry of Education	2021-22 Preliminary Budget	June 30, 2021
Ministry of Education	2020/21 Classroom Enhancement Fund – Year-end Reporting	July 16, 2021
Ministry of Education	2022-23 Capital Planning – Major Projects Due July 31; Minor Projects Due September 30, 2021	July 31, 2021 September 30, 2021



Supplement to: **OPERATIONS POLICY & PLANNING COMMITTEE**

Date: June 8, 2021

Submitted by: Bettina Ketcham, Secretary-Treasurer

Item: Requiring Action Yes No For Information

Subject: 2021-22 Annual Funding Grant (AFG) Expenditure Plan

Background:

The District's allocation for AFG capital projects is \$1,159,460 for the 2021-22 year. The allocation must be spent by March 30, 2022. As such, the District has already started working on some of these projects, though the majority is planned through the course of summer months. The following provides a summary by work categorization.

	Project Budget
MECHANICAL SYSTEM UPGRADES	
ESC C02 sensors and motion 4 schools left	\$ 50,000.00
Modulars converted to enteliweb	\$ 44,000.00
HW Howay Conversion Dry to Wet Sprinkler system	\$ 38,000.00
ELECTRICAL SYSTEM UPGRADES	
QMS New gas detector in crawl space	\$ 10,000.00
Maintenance transformer subsations	\$ 30,000.00
Access controls all school sites	\$ 40,000.00
Electric car charger NWSS, Glenbrook & Maint	\$ 20,000.00



FACILITY UPGRADES	
Tweedsmuir Elementary Building Envelope	\$ 460,000.00
NWSS NLC upgrade Office B	\$ 100,000.00
Fraser Middle classroom upgrade	\$ 5,000.00
Glenbrook Elem replace front doors	\$ 30,000.00
Qayqayt portables upgrade	\$ 95,891.00
SITE UPGRADES	
Qayqayt Paving, Stairs & side walks	\$ 75,000.00
Tweedsmuir rear stair replacement	\$ 40,000.00
Kelvin Paving Stairs and side walks	\$ 25,000.00
MISC. PROJECTS; SPECIAL NEEDS; LOCKS & DOORS	
doors locks, special needs	\$ 51,569.00
ASBESTOS ABATEMENT	
Lead abatement at NWSS	\$ 25,000.00
HEALTH & SAFETY UPGRADES	
Qayqayt Elem Air duct cleaning	\$ 20,000.00
	\$ 1,159,460.00

Notes:

1. The first two mechanical system upgrades noted are continuations of works started last year to finish the final few groupings of schools. They are systems which monitor use and turn on and off based on movement in the classes. They make our ventilation and HVAC system more efficient.
2. Under facilities upgrades, we are supplementing the Tweedsmuir building envelope work which is funded under SEP with AFG funding – mainly due to escalation costs from when estimates were first obtained.



3. Due to the growing enrolment at Qayqayt, paving for additional parking and sidewalks for better access around the school were required. This work has been completed at the time of writing. Similarly, work is being done at Kelvin to site prep for the new portable going on site.

Included in some of these projects, where maintenance staff perform the work (rather than work being contracted out due to the lack of in-house expertise) we have included salaries, which represents the market value for performing work and is acceptable to the Ministry.

Operating Fund - Year to Date Revenue to Budget Summary

G.L. Period Range: 202001 End Date: JULY 31, 2019 To 202111 End Date: MAY 31, 2021

	Description	Revenues	Original Budget	Revised Budget	Bud Remain \$	Bud Remain %	2020 Ytd Revenue	2020 Annual Budget	Bud Remain \$	2020 % Remaining
621	OPERATING GRANT MINISTRY OF EDUCAT	-56,884,600	-62,811,196	-63,153,865	-6,269,265	9.93	-56,039,340	-61,938,097	-5,898,757	9.52
629	OTHER MINISTRY OF EDUCATION GRANTS	-2,774,074	-2,651,940	-2,935,723	-161,649	5.51	-2,243,514	-1,637,939	605,575	-36.97
641	PROVINCIAL GRANTS OTHER	-63,334	-162,000	-118,788	-55,454	46.68	-201,047	-162,000	39,047	-24.10
643	SUMMER SCHOOL FEES	-1,026	-36,190	-940	86	-9.15	-45,802	-36,190	9,612	-26.56
644	CONTINUING EDUCATION	-6,522	-30,000	-22,000	-15,478	70.35	-30,929	-62,100	-31,171	50.19
645	INSTRUCTIONAL CAFETERIA REVENUE	-41,799	-130,000	-50,000	-8,201	16.40	-88,575	-130,000	-41,425	31.87
647	OFFSHORE TUITION FEES	-1,693,901	-1,280,200	-1,725,300	-31,399	1.82	-3,276,958	-3,493,723	-216,765	6.20
649	MISCELLANEOUS REVENUE	-31,199	-57,825	-55,825	-24,626	44.11	-320,543	-349,623	-29,080	8.32
651	COMMUNITY USE OF FACILITIES	-214,730	-170,000	-169,667	45,063	-26.56	-193,533	-255,000	-61,467	24.10
661	INTEREST ON SHORT TERM INVESTMENT	-199,366	-250,000	-230,000	-30,634	13.32	-356,171	-500,000	-143,829	28.77
670	APPROPRIATED SURPLUS	0	-1,782,934	-115,066	-115,066	100.00	0	-1,546,205	-1,546,205	100.00
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	Grand Total	-61,910,551	-69,362,285	-68,577,174	-6,666,623	9.72	-62,796,412	-70,110,877	-7,314,465	10.43

Operating Fund - Year to Date Expense to Budget Summary

G.L. Period Range: 202001 End Date: JULY 31, 2019 To 202111 End Date: MAY 31, 2021

	Description	YTD Exp	YTD Com	YTD Exp + Com	Budget	Bud Remain \$	Bud Remain %	2020 YTD Exp	2020 Ytd Comm	2020 Total Exp.	2020 Final Budget	2020 Bud Remaining	2020 Bud %
105	PRINCIPALS & VP SALARIES	3,557,555	0	3,557,555	3,853,581	296,026	7.68	3,263,308	0	3,263,308	3,603,270	339,962	9.43
110	TEACHERS SALARIES	27,181,739	0	27,181,739	30,443,251	3,261,512	10.71	26,851,365	0	26,851,365	29,583,810	2,732,445	9.24
120	SUPPORT STAFF SALARIES	4,779,658	0	4,779,658	5,423,595	643,937	11.87	4,989,196	0	4,989,196	5,435,860	446,664	8.22
123	EDUCATIONAL ASSISTANTS SALARIES	5,671,283	0	5,671,283	6,278,286	607,003	9.67	5,346,774	0	5,346,774	5,703,365	356,591	6.25
130	OTHER PROFESSIONAL SALARIES	2,533,949	0	2,533,949	2,786,344	252,395	9.06	2,480,441	0	2,480,441	2,750,203	269,762	9.81
140	SUBSTITUTE SALARIES	1,301,970	0	1,301,970	1,552,231	250,261	16.12	1,536,702	0	1,536,702	2,081,375	544,673	26.17
200	EMPLOYEE BENEFITS	10,423,289	0	10,423,289	11,632,156	1,208,867	10.39	10,691,006	0	10,691,006	12,165,733	1,474,727	12.12
310	SERVICES	1,614,523	75,697	1,690,220	1,839,129	148,909	8.10	1,748,721	84,235	1,832,956	2,298,786	465,830	20.26
312	LEGAL COSTS	37,116	0	37,116	50,000	12,884	25.77	87,544	0	87,544	135,000	47,456	35.15
330	STUDENT TRANSPORTATION	40,117	20,531	60,648	75,007	14,359	19.14	105,931	32,860	138,791	179,989	41,198	22.89
340	PROFESSIONAL DEVELOPMENT & TRAVEL	395,066	3,046	398,112	447,462	49,350	11.03	446,337	0	446,337	517,719	71,382	13.79
360	RENTALS & LEASES	254,442	1,086	255,528	239,400	-16,128	-6.74	243,199	1	243,200	233,400	-9,800	-4.20
370	DUES & FEES	71,215	0	71,215	109,900	38,685	35.20	78,998	22,266	101,264	91,400	-9,864	-10.79
390	INSURANCE	120,704	0	120,704	123,526	2,822	2.28	108,972	0	108,972	111,000	2,028	1.83
510	SUPPLIES	1,097,015	273,767	1,370,782	1,529,561	158,779	10.38	1,493,049	175,569	1,668,618	2,063,421	394,803	19.13
540	UTILITIES	353,448	6,057	359,505	527,500	167,995	31.85	428,410	5,390	433,800	494,500	60,700	12.28
551	GAS - HEAT	300,588	0	300,588	257,000	-43,588	-16.96	266,634	0	266,634	247,000	-19,634	-7.95
555	CARBON TAX EXP	0	0	0	50,000	50,000	100.00	45,542	0	45,542	50,000	4,458	8.92
560	WATER & SEWAGE	176,109	0	176,109	270,606	94,497	34.92	178,920	0	178,920	270,606	91,686	33.88
570	GARBAGE & RECYCLE	72,533	5,871	78,404	94,400	15,996	16.94	80,763	8,944	89,707	89,400	-307	-0.34
580	FURNITURE & EQUIPMENT REPLACEMENT	264,225	307,385	571,610	333,116	-238,494	-71.59	187,971	198,768	386,739	333,856	-52,883	-15.84
590	COMPUTER & EQUIPMENT REPLACEMENT	163,978	174,945	338,923	661,123	322,200	48.74	533,081	27,439	560,520	671,184	110,664	16.49
599	TRANSFER TO LOCAL CAPITAL	0	0	0	0	0	0.00	2,000,000	0	2,000,000	1,000,000	-1,000,000	-100.00
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	Grand Total	60,410,522	868,385	61,278,907	68,577,174	7,298,267	10.64	63,192,864	555,472	63,748,336	70,110,877	6,362,541	9.07

May 31st 2021

Special Fund Discription	Opening Reserve	Funding Received	Recovery	Expenses to date	Funding remaining
Annual Capital Grant	\$ -	\$ 235,872.00		\$ 235,872.00	\$ -
Clossroom Enhancement Fund - Overhead	\$ -	\$ 373,060.00		\$ 341,520.48	\$ 31,539.52
Classroom Enhancement Fund - Remedies	\$ 38,737.00	\$ 113,220.00	-\$ 38,737.00	\$ 89,231.97	\$ 23,988.03
Clossroom Enhancement Fund - Staff	\$ -	\$ 5,645,804.00		\$ 4,982,789.10	\$ 663,014.90
Community Links	\$ -	\$ 1,564,409.00		\$ 1,392,375.91	\$ 172,033.09
French	\$ 21,049.40	\$ 142,732.00		\$ 146,607.80	\$ 17,173.60
Industrial Trade Authority	\$ -	\$ 89,900.00		\$ 89,900.00	\$ -
Learning Improvement Fund	\$ -	\$ 227,646.00		\$ 242,039.92	-\$ 14,393.92
Mental Health in Schools	\$ 4,289.82	\$ 52,000.00		\$ 44,312.71	\$ 11,977.11
Ready Set Learn	\$ 21,305.13	\$ 19,600.00		\$ 13,174.27	\$ 27,730.86
Safe Return to Class (Fed)	\$ -	\$ 2,738,516.00		\$ 2,522,967.44	\$ 215,548.56
Safe Rreturn to Schools (Prov.)	\$ -	\$ 488,210.00		\$ 452,362.92	\$ 35,847.08
Special Education Equipment	\$ 20,899.33	\$ -		\$ 4,403.91	\$ 16,495.42
Strong Start	\$ -	\$ 96,000.00		\$ 88,777.87	\$ 7,222.13
United Way	\$ 15,258.13	\$ 75,000.00		\$ 84,662.75	\$ 5,595.38
Total	\$ 121,538.81	\$ 11,861,969.00	-\$ 38,737.00	\$ 10,730,999.05	\$1,213,771.76



Supplement to: OPERATIONS POLICY & PLANNING COMMITTEE

Date: June 8, 2021

Submitted by: Tanis Anderson, District Vice Principal, Early Learning

Item: Requiring Action Yes No For Information

Subject: Childcare Update

Background:

Connaught Heights Elementary:

We received a grant from the Ministry of Education. This is the Rapid Renovation grant, and with it we were able to add storage and cabinetry to the StrongStart room at Connaught. The grant made it possible to add before and after childcare spaces. This will allow for an additional 17 spaces that is scheduled to open in September. We are waiting on licencing, but anticipate these spaces being open in September.

FW Howay Elementary:

We are moving ahead with the plans to open the gym at Howay for before and after school care. This would provide an additional 30 spaces, set to open this September. This will be in addition to the 17 spaces that are already there.

École Herbert Spencer Elementary:

Westminster Children’s After School Society (WCAS) is working on the application to open before and after school care, using the gym.

École Qayqayt Elementary:

The Seamless Day pilot is confirmed at Qayqayt. This will provide an additional 12 spaces, for primary students. We are hopeful for a September opening. Danielle Tortolano has agreed to pilot this program, and we are in the process of obtaining the proper licences and permits.

COVID-19 Update

Karim Hachlaf
June 8, 2021



New
Westminster
Schools

New Westminster Schools: COVID-19 Notifications (May 7-June 3, 2021)

School-wide Notifications	Date sent to community
Connaught Heights Elementary (1)	May 17
Lord Kelvin Elementary (4)	May 10; May 15; May 19; May 20
Lord Tweedsmuir Elementary (1)	May 13
Qayqayt Elementary (2)	May 14; May 19
Fraser River Middle (1)	May 30
Glenbrook Middle (4)	May 8; May 11; May 17; June 1
Queensborough Middle (1)	May 18
NWSS (3)	May 13; May 16; May 19
Pearson Adult Learning (2)	May 19; May 30
Self-Monitor Notifications	Date sent to community
Connaught Heights Elementary (1)	May 17
Lord Kelvin (4)	May 10; May 15; May 19; May 20
Lord Tweedsmuir (1)	May 13
Qayqayt Elementary (2)	May 14; May 19
Fraser River Middle (1)	May 30
Glenbrook Middle (4)	May 8; May 11; May 17; June 1
Queensborough Middle (1)	May 18
NWSS (3)	May 13; May 16; May 19
Pearson Adult Learning (2)	May 19; May 30

New Westminster Schools: COVID-19 Notifications (May 7-June 3, 2021)

Self-Isolation Notifications	Date sent to community
Connaught Heights Elementary (1) (*2 individuals)	*May 17
Lord Kelvin Elementary (4) (*9 individuals); (**9 individuals); (***)7 individuals); (+A 6 individuals; B 8 individuals)	*May 10; **May 15; ***May 19; +May 20 (A) & (B)
Lord Tweedsmuir (1) (*4 individuals)	*May 13
Qayqayt Elementary (2) (*2 individuals; **11 individuals)	*May 14; **May 19
Fraser River Middle (1) (*10 individuals)	*May 30
Glenbrook Middle (3) (*13 individuals); (**4 individuals); (***)3 individuals); (+7 individuals)	*May 8; **May 11; ***May 17; +June 1
NWSS (1) (*1 individual)	*May 19