

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

Tuesday, June 7, 2022, 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.

	<b>Pages</b>
<b>1. <u>Approval of Agenda</u></b>	6:30 PM
<b>Recommendation: THAT the agenda for the June 7, 2022 Operations Policy and Planning Committee meeting be adopted as distributed.</b>	
<b>2. <u>Comment &amp; Question Period from Visitors</u></b>	6:35 PM
<b>3. <u>Reports from Senior Management</u></b>	
a. Capital Projects Update (Verbal) (D. Crowe)	6:45 PM
i. NWSS and Skwo:wech Decommissioning Projects	
ii. Queen Elizabeth Expansion Project	
b. Operations Update	7:00 PM
i. Operations Report June 2022 (B. Ketcham)	<a href="#">5</a>
- 2022-2023 Annual Funding Grant Expenditure Plan	<a href="#">6</a>
ii. Audit Planning Report (A. Grey)	<a href="#">8</a>

- c. 2023-24 Five-Year Capital Plan (Major Projects) (B. Ketcham) 7:20 PM [28](#)

**Recommendation:**  
THAT the Operations Policy & Planning Committee recommend to the Board of Education of School District No. 40 (New Westminster) approval of the 2023-24 Major Capital Plan for submission to the Ministry of Education and Childcare.

- d. Trustee Elections Bylaw (B. Ketcham) 7:40 PM [34](#)

**Recommendation:**  
THAT the Operations Policy & Planning Committee recommend to the Board of Education of School District No. 40 (New Westminster) approval of first and second reading of Trustee Elections Bylaw No. 2022-TE-SD40-01.

- e. Board Annual Work Plan (B. Ketcham) 7:50 PM [37](#)

- f. Human Resources & Staffing Update (Verbal) (R. Weston) 8:00 PM

4. General Announcements 8:15 PM

5. New Business 8:20 PM

## a. Healthy School Food Funding (Trustee Connelly)

**Recommendation:**

THAT the Operations Policy & Planning Committee recommend to the Board of Education of School District No. 40 (New Westminster) to write letters to our local MLA, Minister Jennifer Whiteside and the Minister of Finance, Honourable Selina Robinson, to support the BC Chapter of the Coalition for Healthy School Food's recommendations to the Government of British Columbia urging that they build on existing commitments and allocate funding and resources to create more local school meal programs for K-12 students in BC by:

1. Committing to securing \$50 million/year for three years, to design, implement and evaluate research-based school program pilots in a minimum of six school districts across the province;
2. Allocating an additional \$3 million in funding so that every school district in BC can hire a dedicated School Meal Program Coordinator, to build capacity for school food programs, and;
3. Assembling an internal and external provincial school food task forces to advise and support the development of universal, healthy school meal programs for all BC students.

**Recommendation:**

THAT the Operations Policy & Planning Committee recommend to the Board of Education of School District No. 40 (New Westminster) to write a letter to our local MP, the Honourable Peter Julian urging that he support the Coalition for Healthy School Food's call for the federal government to begin to implement a universal, cost-shared, healthy school food program for all K-12 students in the country.

**Recommendation:**

THAT the Operations Policy & Planning Committee recommend to the Board of Education of School District No. 40 (New Westminster) to become an endorser of The Coalition for Healthy School Food and their call for the development of a universal, cost-shared healthy school food program for Canada.

- |    |                                     |         |
|----|-------------------------------------|---------|
| 6. | <u>Old Business</u>                 | 8:35 PM |
| 7. | <u>Question Period (15 Minutes)</u> | 8:40 PM |

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



## Capital Projects, Operations and Planning

1. Glenbrook Middle School Air Source Heat Pump installation was awarded to BC Comfort Air Conditioning Limited they were the successful bidder.
2. Tweedsmuir Elementary building envelope phase 2 project has started. This is a project funded out of the School Enhancement Program and is a continuation of the works funded last year.
3. Lord Kelvin Elementary we had to pave the walk ways around the back 2 portables by the gym and the walk way going to the outside washrooms.
4. We have submitted for permits on 4 portables to be installed over summer break at 1 at Qayqayt, 2 at Lord Kelvin and 1 at Queen Elizabeth.

## Finance

1. The team completed the annual rotation of internal school generated funds audits at Herbert Spencer, QayQayt, Glenbrook and NWSS with no significant issues noted. The team did provide some process recommendations at each location.
2. The team is preparing for the fiscal year end with the audit team from KPMG starting at the end of July.
3. Finance and facilities are working on the capital plan submission due at the end of July.

## Ministry & Other Submissions: June-July 2022

Submitted to:	Description	Date
Ministry of Education	Annual Facility Grant Expenditure Plan	May 31, 2022
Ministry of Education	2022-23 Preliminary Budget	June 30, 2022
Ministry of Education	School District Quarterly GRE Financial Report - June	July 14, 2022
Ministry of Education	2021/22 Classroom Enhancement Fund – Year-end Reporting	July 15, 2022
Ministry of Education	2023-24 Capital Planning – Major Projects Due July 31; Minor Projects Due September 30, 2022	July 31, 2022 September 30, 2022



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

Date: June 7, 2022

Submitted by: Bettina Ketcham, Secretary-Treasurer

Item: Requiring Action Yes  No  For Information

Subject: 2022-23 AFG expenditure plan

**Background:**

The District’s allocation for AFG capital projects is \$1,189,621 for the 2022-23 year. The allocation must be spent by March 30, 2023. 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 Budgets
<b>ROOFING</b>	
Queensborough Middle	\$ 470,000.00
QE,Qayqayt gutter servicing and replace	\$ 10,000.00
<b>MECHANICAL SYSTEM UPGRADES</b>	
Glenbrook Middle Air Source Heat Pump	\$ 110,000.00
<b>ELECTRICAL SYSTEM UPGRADES</b>	
QMS Testing Transformer	\$ 3,000.00
Fraser Middle portable alarm upgrade	\$ 5,000.00
Electric car charger ,Glenbrook & Maint	\$ 10,000.00
<b>FACILITY UPGRADES</b>	
QMS new Flooring	\$ 242,000.00
NWSS bathroom partitions	\$ 20,000.00
Fraser Middle classroom upgrade	\$ 25,000.00
FW Howay Ceder siding replaced	\$ 15,000.00
NWSS cabinetry	\$ 22,000.00



<b>SITE UPGRADES</b>	
QES stairs,fencing and paving	\$ 55,000.00
Herbert Spencer repaint hockey boxes	\$ 10,000.00
QayQayt stairs,fencing and paving	\$ 36,000.00
Bike Racks and scooter Tweedsmuir,Glenbrook,QMS	\$ 20,000.00
Fraser Middle stairs, fencing and paving	\$ 45,000.00
Kelvin stairs,fencing and paving	\$ 26,000.00
<b>MISC. PROJECTS; SPECIAL NEEDS; LOCKS &amp; DOORS</b>	
Kelvin Elem doors locks	\$ 47,000.00
NWSS door closer	\$ 3,621.00
FW Howay duct cleaning	\$ 15,000.00

Notes:

- 1) The roofing upgrade at Queensborough Middle represents just half of the roof replacement for this site. The other half will be completed next year.
- 2) Under mechanical systems upgrades, we are supplementing the Glenbrook Middle Air Source Heat Pump funded under SEP with AFG funding – mainly due to escalation costs from when estimates were first obtained.

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.



# School District No. 40 (New Westminster)

Audit Planning Report for the year ending  
June 30, 2022

*KPMG LLP*

Prepared on May 19, for presentation to the Operations Policy &  
Planning Committee on June 7, 2022

[kpmg.ca/audit](http://kpmg.ca/audit)



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## KPMG contacts

The contacts at KPMG in connection with this report are:

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## Our refreshed Values

### What we believe



We do what is right.



We never stop learning and improving.



We think and act boldly.



We respect each other and draw strength from our differences.



We do what matters.

# 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:

- Auditors’ Opinion - Compliance Framework
- Procurement
- Tangible capital assets
- Employee future benefits and salaries
- School generated funds
- Revenue and receivables

See pages 4 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 Daniel Healey. See Appendix 1.

## Materiality

Materiality has been determined based on prior year total revenues. We have determined materiality to be \$2.1 million for the year ending June 30, 2022 (2021 - \$2.0 million).

See page 3.

## 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 and auditing standards effective for the District’s 2022 fiscal year.

## Current developments

Please refer to Appendix 2 for a summary of the impact of the new accounting standard around Asset Retirement Obligations and Appendix 3 for the current developments update, including new accounting and auditing changes relevant to the District.

This report to the Board of Education is intended solely for the information and use of management and the Board of Education and should not be used for any other purpose or any other party. KPMG shall have no responsibility or liability for loss or damages or claims, if any, to or by any third party as this report is not intended for, and should not be used by, any third party or for any other purpose.

# Materiality

Materiality is used to identify risks of material misstatements, develop an appropriate audit response to such risks, 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.

Materiality determination	Comments	Amount
<b>Materiality</b>	Established by considering various metrics that are relevant to the users of the financial statements and 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.	\$2.1 million
<b>Benchmark</b>	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 \$82.5 million.	\$85.7 million
<b>% of Benchmark</b>	The prescribed range is between 0.5% and 3.0% of the benchmark (2021 – 2.4%).	2.5%
<b>Audit misstatement posting threshold</b>	Threshold used to accumulate misstatements identified during the audit.	\$100,000

## We will report to the Audit Committee:

 Corrected audit misstatements

 Uncorrected audit misstatements

# Audit risks

Professional requirements	Why is it significant?	Our audit approach
<p>Fraud risk from revenue recognition</p>	<p>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.</p>	<p>We have rebutted the risk of fraudulent revenue recognition as there were no significant pressures or incentives identified related to revenue recognition, and we believe that the audit work performed on management override mitigates any residual risk.</p>
<p>Fraud risk from management override of controls</p>	<p>This is a presumed fraud risk. We have not identified any specific additional risks of management override relating to this audit.</p> <p>Management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Although the level of risk of management override of controls will vary from entity to entity, the risk nevertheless is present in all entities.</p>	<p>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:</p> <ul style="list-style-type: none"> <li>– Testing of journal entries and other adjustments,</li> <li>– Performing a retrospective review of estimates, and</li> <li>– Evaluating the business rationale of significant unusual transactions.</li> </ul>

## 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 District?
- 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
<b>Auditors' Opinion - Compliance Framework</b>	Financial statements are prepared in accordance with the appropriate financial statement framework.	<ul style="list-style-type: none"> <li>- 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.</li> <li>- 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.</li> <li>- 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.</li> </ul>
<b>Procurement</b>	<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"> <li>- 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.</li> <li>- Substantive tests of details over appropriate existence, accuracy, classification and allocation of expenses based on source documentation maintained.</li> </ul>
<b>Tangible capital assets</b>	<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"> <li>- Understand the approval and related review process for capital expenditures for consistency with approved budgets and Ministry approval.</li> <li>- Review processes in place to ensure that only capital purchases that are approved via the budget process can be processed.</li> <li>- 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.</li> <li>- 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.</li> <li>- Review agreements for contractual commitments and related disclosure requirements.</li> </ul>

# Areas of focus for financial reporting (continued)

Areas of focus	Why are we focusing here?	Our audit approach
<b>Employee future benefits and salaries</b>	<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"> <li>- Obtain an understanding of the activities over the initiation, authorization and recording of the payroll process.</li> <li>- Detailed testing and recalculation of salaries and benefits expense in accordance with collective agreements including appropriate use of Classroom Enhancement Funds (“CEF”).</li> <li>- Review of collective agreements for obligations by the District to provide benefits in the future.</li> <li>- Review of assumptions and method used in estimating the liability for future employee benefits including retrospective review of management’s previous estimates.</li> <li>- Confirmation of reliance on actuarial valuation with Mercer.</li> <li>- Review financial statement presentation to determine if it is consistent with applicable financial reporting framework.</li> </ul>
<b>School generated funds</b>	<p>Completeness and accuracy of school generated funds.</p> <p>Expenditures were incurred for the purposes intended.</p>	<ul style="list-style-type: none"> <li>- 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.</li> <li>- Use data and analytic techniques to identify and test audit risks.</li> <li>- 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.</li> </ul>

# Areas of focus for financial reporting (continued)

Areas of focus	Why are we focusing here?	Our audit approach
<b>Revenue and receivables</b>	Accuracy, existence and completeness of funding from Ministry of Education and other sources, and fees, international student and tuition programs.	<ul style="list-style-type: none"><li>- 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 grants.</li><li>- Perform analytical review over fee revenues from other sources, including international student and summer school programs.</li><li>- Understand and test one-time, non-recurring adjustments, including existence, accuracy and presentation in the appropriate fund.</li><li>- 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.</li><li>- Substantive testing of CEF expenditures to determine if they are consistent with the terms of the funding.</li><li>- Substantive testing of unspent funding to assess appropriateness of deferral (if applicable) in accordance with related restrictions.</li></ul>

# Audit quality and transparency



**Quality** essentially means doing the right thing and remains our highest priority. Our Global Quality Framework outlines how we deliver quality and how every partner and staff member contribute to its delivery.

**‘Perform quality engagements’** sits at the core along with our commitment to continually monitor and remediate to fulfil on our quality drivers.

Our **quality value drivers** are the cornerstones to our approach underpinned by the **supporting drivers** and give clear direction to encourage the right behaviours in delivering audit quality.

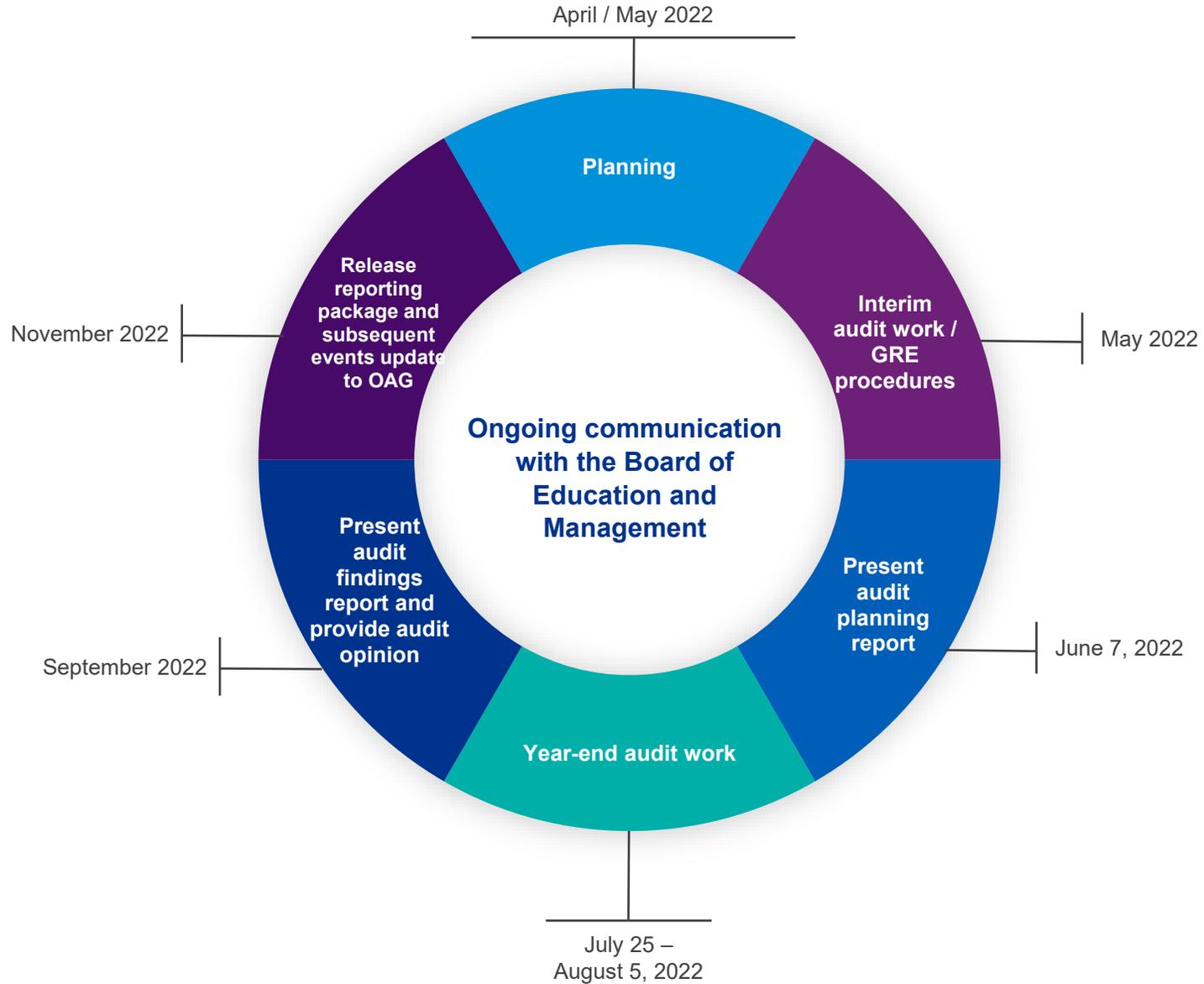
We define **‘audit quality’** as being the outcome when:

- 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**.



**Doing the right thing. Always.**

# Key deliverables and milestones



# Appendices

**Appendix 1: Required communications**

**Appendix 2: Implications of PS3280 Asset Retirement Obligations**

**Appendix 3: Current developments and insights**



# Appendix 1: Required communications

## Auditors' report

A copy of our draft auditors' report setting out the conclusion of our audit will be provided at the completion of the audit.

## Engagement letter

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 February 11, 2022.

## Audit findings report

At the completion of the audit, we will provide our findings report to the Board of Education.

## Management representation letter

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

At the completion of our audit, we will re-confirm our independence to the Board of Education.

## Internal control deficiencies

Control deficiencies identified during the audit will be communicated to management and the Board of Education.

# Appendix 2: Implications of PS 3280 Asset Retirement Obligations

PS 3280 Asset Retirement Obligations (“PS 3280”) is a new accounting standard effective for the fiscal years beginning on or after April 1, 2022. This standard addresses the reporting of legal obligations associated with the retirement of certain tangible capital assets by public sector entities. This significant new accounting standard has implications that have the potential to go beyond financial reporting.

## Financial reporting implications

A liability for asset retirement costs will be recorded with a corresponding increase in the cost of tangible capital assets in productive use, resulting in a decrease (increase) to the net financial assets (net debt) reported in the Statement of Financial Position.

Asset retirement obligations associated with tangible capital assets that are not recognized or no longer in productive use are expensed.

Additional non-cash expenses for the amortization of tangible capital assets and accretion will be recognized annually.

The total cost of legally required retirement activities will be recognized earlier in a tangible capital asset’s life. There is no change to the total cost recorded over an asset’s life.

A rigorous process needs to be established to support updates to the ARO measurement on an annual basis post-initial implementation.

## Asset management implications

The asset retirement date used to determine the asset retirement liability needs to be consistent with the useful life of the related tangible capital asset. As a result, public sector entities need to assess whether the useful lives of tangible capital assets continue to be accurate and consistent with asset management plans.

Many public sector entities are using the implementation of PS 3280 as an opportunity to develop or refine their asset management plans.

## Funding implications

PS 3280 does not provide guidance on how the asset retirement liability should be funded. Many public sector entities currently fund retirement costs as they are incurred at the end of the asset’s life. Public sector entities will need to assess whether this practice remains appropriate or if funding will be obtained over the life of the asset.

## Budget implications

In addition to budgeting for costs associated with the initial implementation of PS 3280, public sector entities will need to consider if the non-cash accretion expense and additional amortization expense will be included in the annual budget.

Public sector entities operating under balanced budget legislation or similar guidelines will need to obtain guidance from the provincial government to determine the impact of PS 3280 on current requirements.

## Capital planning implications

PS 3280 requires legal obligations associated with the retirement of tangible capital assets to be recorded when the assets are acquired, constructed or developed. As a result, the cost of legally required retirement activities will need to be considered at the inception of a capital project to determine the financial viability and impact of the project.

# Appendix 3: Current developments and insights

Standard	Summary and implications
<b>Asset Retirement Obligations</b>	<ul style="list-style-type: none"><li>– The new standard is effective for fiscal years beginning on or after April 1, 2022.</li><li>– 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.</li><li>– 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.</li><li>– As a result of the new standard, the public sector entity will have to:<ul style="list-style-type: none"><li>• Consider how the additional liability will impact net debt, as a new liability will be recognized with no corresponding increase in a financial asset;</li><li>• 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;</li><li>• 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.</li></ul></li></ul>
<b>Revenue</b>	<ul style="list-style-type: none"><li>– 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.</li><li>– The new standard establishes a single framework to categorize revenues to enhance the consistency of revenue recognition and its measurement.</li><li>– 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.</li><li>– 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.</li></ul>

# Appendix 3: Current developments and insights (continued)

Standard	Summary and implications
<b>Employee Future Benefit Obligations</b>	<ul style="list-style-type: none"> <li>– 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.</li> <li>– 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.</li> <li>– 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.</li> <li>– PSAB released an exposure draft on proposed section PS3251, <i>Employee Benefits</i> in July 2021. Comments to PSAB on the proposed section are due by November 25, 2021. Proposed Section PS 3251 would apply to fiscal years beginning on or after April 1, 2026 and should be applied retroactively. Earlier adoption is permitted. The proposed PS3251 would replace existing Section PS 3250 and Section PS 3255. This proposed section would result in organizations recognizing the impact of revaluations of the net defined benefit liability (asset) immediately on the statement of financial position. Organizations would also assess the funding status of their post-employment benefit plans to determine the appropriate rate for discounting post-employment benefit obligations.</li> </ul>
<b>Public Private Partnerships (“P3”)</b>	<ul style="list-style-type: none"> <li>– PSAB has introduced Section PS3160, which includes new requirements for the recognition, measurement and classification of infrastructure procured through a public private partnership. The standard has an effective date of April 1, 2023, and may be applied retroactively or prospectively.</li> <li>– The standard notes 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.</li> <li>– The public sector entity recognizes a liability when it needs to pay cash or non-cash consideration to the private sector partner for the infrastructure.</li> <li>– The infrastructure would be valued at cost, which represents fair value at the date of recognition with a liability of the same amount if one exists. Cost would be measured in reference to the public private partnership process and agreement, or by discounting the expected cash flows by a discount rate that reflects the time value of money and risks specific to the project.</li> </ul>

# Appendix 3: Current developments and insights (continued)

Standard	Summary and implications
<b>Concepts Underlying Financial Performance</b>	<ul style="list-style-type: none"><li>— PSAB is in the process of reviewing the conceptual framework that provides the core concepts and objectives underlying Canadian public sector accounting standards.</li><li>— PSAB released four exposure drafts in early 2021 for the proposed conceptual framework and proposed revised reporting model, and their related consequential amendments. The Board is in the process of considering stakeholder comments received.</li><li>— 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.</li><li>— In addition, PSAB is proposing:<ul style="list-style-type: none"><li>• Relocation of the net debt indicator to its own statement and the statement of net financial assets/liabilities, with the calculation of net debt refined to ensure its original meaning is retained.</li><li>• Separating liabilities into financial liabilities and non-financial liabilities.</li><li>• Restructuring the statement of financial position to present non-financial assets before liabilities.</li><li>• Changes to common terminology used in the financial statements, including re-naming accumulated surplus (deficit) to net assets (liabilities).</li><li>• 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), including a new component called “accumulated other”.</li><li>• A new provision whereby an entity can use an amended budget in certain circumstances.</li></ul></li><li>— Inclusion of disclosures related to risks and uncertainties that could affect the entity’s financial position.</li></ul>

# Appendix 3: Current developments and insights (continued)

Standard	Summary and implications
<b>Purchased Intangibles</b>	<ul style="list-style-type: none"> <li>– 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.</li> <li>– 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.</li> <li>– The effective date is April 1, 2023 with early adoption permitted. Application may be retroactive or prospective.</li> </ul>
<b>2022 – 2027 Strategic Plan</b>	<ul style="list-style-type: none"> <li>– PSAB’s Draft 2022 – 2027 Strategic Plan was issued for public comment in May 2021. Comments were requested for October 6, 2021.</li> <li>– The Strategic Plan sets out broad strategic objectives that help guide PSAB in achieving its public interest mandate over a multi-year period, and determining standard-setting priorities</li> <li>– The Strategic Plan emphasizes four key priorities: <ul style="list-style-type: none"> <li>– Develop relevant and high-quality accounting standards - Continue to develop relevant and high-quality accounting standards in line with PSAB’s due process, including implementation of the international strategy (focused on adapting International Public Sector Accounting Standards for new standards) and completion of the Conceptual Framework and Reporting Model project.</li> <li>– Enhance and strengthen relationships with stakeholders - Includes increased engagement with Indigenous Governments and exploring the use of customized reporting.</li> <li>– Enhance and strengthen relationships with other standard setters – In addition to continued collaboration with other standard setters, this emphasizes strengthened relationship with the IPSASB.</li> <li>– Support forward-looking accounting and reporting initiatives – Supporting and encouraging ESG reporting, and consideration of the development of ESG reporting guidance for the Canadian public sector.</li> </ul> </li> </ul>

# Appendix 3: Current developments and insights (continued)

## Thought leadership

Thought leadership	Overview	Link
<b>2020 Audit Quality and Transparency Report</b>	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 the District through the work that we do?	<a href="#">Link to report</a>
<b>KPMG 2021 CEO Outlook</b>	This year we surveyed over 1,300 CEOs globally and the results are pointing to an optimistic outlook amongst Canadian CEOs. Some of the key themes coming out of the survey include expectations for aggressive growth through expansion, investment in both people and technology as well as a focus on delivering on environmental, social and governance ("ESG") and sustainability commitments.	<a href="#">Link to portal</a>
<b>2021 CEO Pulse Survey</b>	Building on our findings from the CEO Outlook report, this year's survey remains aligned with these three key themes: growth in a digitally accelerated economy, digital workforces, and leading with purpose. The findings have revealed while there has been a shift in priorities in some areas, other areas have remained unchanged.	<a href="#">Link to portal</a>
<b>Implications of coronavirus (COVID-19)</b>	Resources to help you understand your exposure to COVID-19, and more importantly, position your business to be resilient in the face of this and the next global threat.	<a href="#">Learn more</a>
<b>Put your data to work to gain competitive advantage</b>	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.	<a href="#">Link to report</a>
<b>Board Leadership Centre</b>	KPMG in Canada Board Leadership Centre engages with directors, board members and business leaders to discuss timely and relevant boardroom challenges and deliver practical thought leadership on risk and strategy, talent and technology, globalization and regulatory issues, financial reporting and more.	<a href="#">Learn more</a>

# Appendix 3: Current developments and insights (continued)

## Thought leadership (continued)

Resources	Summary	Links
<b>Accelerate</b>	Our Accelerate series offer insight into the key issues driving the Audit Committee agenda in a number of key areas in risk management: cyber risk; internal control of financial reporting, disclosure and regulation; digital disruption and the future of the finance function; enterprise risk management; and the evolution of environmental, social and governance issues.	<a href="#">Link to series</a>
<b>Return to the workplace</b>	<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>	<a href="#">Website link</a>  <a href="#">Link to guide</a>
<b>Audit and Assurance Insights</b>	KPMG provides curated research and insights on audit and assurance matters for audit committees and boards.	<a href="#">Link to portal</a>
<b>KPMG Climate Change Financial Reporting Resource Centre</b>	KPMG's climate change resource center provides FAQs to help you identify the potential financial statement impacts for your business.	<a href="#">Link to portal</a>
<b>You Can't Go Green Without Blue – The Blue Economy is Critical to All Companies' ESG Ambitions</b>	In this report, KPMG considers how leading corporates and investors can take action to capture the value that can be found in a healthy, sustainable ocean economy.	<a href="#">Link to portal</a>



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**Supplement to: OPERATIONS POLICY AND PLANNING COMMITTEE MEETING**

**Date:** June 7, 2022

**Submitted by:** Bettina Ketcham, Secretary-Treasurer

**Item:**            **Requiring Action**    **Yes**        **No**                **For Information**   

**Subject:**            **2023-24 Major Capital Plan Submission**

**Background:**

In July/August 2021 the District underwent a refresh of its Long Range Facilities Plan which was approved in October 2021 by the Board of Education. This document remains relevant and provides a course of action for which the District will continue to act upon and carry out the recommendations set forth in this plan.

**Site Acquisition**

The District continues to identify the need for the following site acquisitions to meet our growth needs:

- 1) The first land site requirement relates to the need for a middle school in the Fraser River zone. In keeping with the District’s model of locating next to an adjacent city park, we will pursue opportunities that allow the joint-use of green space due to the limited availability of land in New Westminster. The estimated land costs for a middle school land acquisition is \$30M.
- 2) The District continues to lease space for the RCAP/POWER Alternate programs. Consultation has taken place with what students and staff require to support the program. Based on their needs, it is estimated that the District look to purchase a centrally located site that is consistent with the current square footage of the existing location. It is estimated that the cost to acquire a site is \$10M, inclusive of costs to renovate the space.
- 3) The next land site requirement relates to securing additional lands in Queensborough. Specifically, the District will be looking to pursue options that allow for an expansion of Queensborough Middle and the growing secondary school-aged population presently residing in the area. The estimated land costs for land acquisition in Queensborough is \$20M.
- 4) The final site requirement for land is in the Glenbrook zone and identifies a future-state need once the Sapperton Development is well underway. The need identified would encompass increasing the existing ownership at the former Hume Park Elementary site to allow for a larger sized development based on anticipated enrolment requirements once the full development is complete. Because the timeline for this need is still being defined, the District has place held the need by valuing the acquisitions at \$1.

**New Schools**

The District has identified one new school request for the 2023-24 major capital submission:

- 1) The most significant priority in the District is a new Middle school, also in the Fraser River zone. This request is aligned to the site acquisition request as noted above. The build of a new middle school would have capacity for 500 grade 6 – 8 learners. The estimated funding requirement is \$65.1M.

The District’s first priority from last year was a new school for the Fraser River Zone which the ministry has acknowledged our need for and have moved us on to the concept plan for which work is well underway to support the business case for this school.

**Addition**

The District has identified the rapid enrolment growth of the Queensborough neighborhood. To keep up with the demands for this increasing middle school and secondary school population, an addition to QMS is being requested. The estimated costs for the addition is \$39.7M.

**Replacement/Renovation**

The District continues to request for future funding for the Hume Park Elementary site which is required in response to the Sapperton Green development. The replacement has been identified in the capital plan but is not anticipated to be required until the development is well underway. The estimated cost of the replacement is \$39.7M.

**Seismic**

As previously requested, the District continues to request funding for the seismic upgrades for Hume Park Elementary which is currently in use for the Home Learner’s Program. The estimated cost is \$509K.

To summarize:

<b>Submission Category</b>	<b>Sum Total Project Cost</b>
Addition	\$47,728,278
New School	\$65,140,763
Replacement/Renovation	\$39,748,524
Seismic	\$509,480
Site Acquisition	\$60,000,001
<b>TOTAL</b>	<b>\$213,127,046</b>



**Recommendation:**

***THAT the Board of Education of School District No. 40 (New Westminister) approve the 2023-24 Major Capital Plan for submission to the Ministry of Education and Childcare.***

In accordance with provisions under section 142 (4) of the *School Act*, the Board of Education of School District No. 40 (*New Westminister*) hereby approves the proposed Five-Year Capital Plan (Major Capital Programs) for 2023/24, as provided on the Five-Year Capital Plan Summary for 2023/24 submitted to the Ministry of Education.

I hereby certify this to be a true copy of the resolution for the approval of the proposed Five-Year Capital Plan (Major Capital Programs) for 2023/24 adopted by the Board of Education,  
on this the *21st* day of *June* 2022.

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Secretary-Treasurer Signature

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Bettina Ketcham CA, CPA, MPAcc

# Submission Summary

<b>Submission Summary:</b>	Major 2023/2024   2022-06-30
<b>Submission Type:</b>	Capital Plan
<b>School District:</b>	New Westminster (SD40)
<b>Open Date:</b>	2022-04-01
<b>Close Date:</b>	2022-06-30
<b>Submission Status:</b>	Draft

Submission Category	Sum Total Project Cost
Site Acquisition	\$60,000,001
Addition	\$47,728,278
New School	\$65,140,763
Seismic	\$509,480
Replacement/Renovation	\$39,748,524
<b>Total</b>	<b>\$213,127,046</b>

ADDITION					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Project Cost
1	153069	Queensborough Middle School	Addition	Expansion of middle school to create capacity due to increasing enrolment in this neighbourhood (located on an island) which also serves to relieve capacity at the only High School in New Westminster.	\$47,728,278
Submission Category Total:					<b>\$47,728,278</b>
NEW SCHOOL					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Project Cost
1	150207	New Middle School	New (School)	New 500 capacity middle school in Fraser River Zone to accommodate significant enrolment growth in the District.	\$65,140,763
Submission Category Total:					<b>\$65,140,763</b>

## Submission Summary

REPLACEMENT/RENOVATION					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Project Cost
1	153800	Hume Park Elementary	Full Replacement (Replace/Reno)	Replacement of existing site to cater to enrolment pressures as a result of the Sapperton Green development.	\$39,748,524
Submission Category Total:					<b>\$39,748,524</b>
SEISMIC					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Project Cost
1	150379	Hume Park Elementary	Upgrade	2 level classroom with basement needs retaining walls and some shear walls	\$509,480
Submission Category Total:					<b>\$509,480</b>
SITE ACQUISITION					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Project Cost
1	154216	Fraser River Zone Middle School	Site Acquisition	Acquisition of land for a new middle school	\$30,000,000
2	152304	RCAP/POWER	Site Acquisition	Acquisition of land and building for grade 8 - 12 alternate education program	\$10,000,000
3	150535	New Queensborough Site	Site Acquisition	New area site for rapidly expanding neighbourhood to accommodate middle/secondary students.	\$20,000,000
4	152347	Hume Park Elementary site acquisition	Site Acquisition	New area site for new elementary 80K/450E in the Hume Park neighbourhood	\$1
Submission Category Total:					<b>\$60,000,001</b>

## TRUSTEE ELECTIONS BYLAW

BYLAW NO.2022-TE-SD40-01

TRUSTEE ELECTIONS

BOARD OF EDUCATION OF SCHOOL DISTRICT #40 (New Westminster)

A bylaw to provide for the determination of various procedures for the conduct of general school elections and other trustee elections.

### Preamble

Under the *School Act*, the Board of Education may, by bylaw, determine various procedures and requirements to be applied in the conduct of trustee elections.

In School District #40 (New Westminster), seven trustees are elected from a single electoral area, namely, the Municipality of New Westminster.

The Board of Education wishes to establish various procedures and requirements under the authority of the *School Act* for trustee elections.

The Board of Education, in an open meeting of the Board, enacts as follows:

### 1. Definitions

The terms used shall have the meanings assigned by the *School Act*, the *Local Government Act*, and the *Local Elections Campaign Financing Act* except as the context indicates otherwise.

“Board” or “school board” means the Board of Education of School District #40 (New Westminster).

“By-election” means a trustee election to fill a vacancy on the school board in any of the circumstances described in section 36 of the *School Act*.

“Election” means a trustee election.

“General Voting Day” means the date on which general voting for a trustee election is to take place, whether part of the general school elections or a by-election.

“Minister” means the Minister of Education.

### 2. Application

- (a) This bylaw applies to both general school elections and by-elections, except as otherwise indicated.

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### 3. Order of Names on the Ballot

The order of names of candidates on the ballot will be alphabetical.

### 4. Resolution of Tie Vote after Judicial Recount

In the event of a tie vote after a judicial recount, the tie vote will be resolved by lot in accordance with the *Local Government Act*.

### 5. Website Access to Candidate Nomination Documents and Campaign Financing Disclosure Statements

5.1 The Board authorizes public access, during the regular office hours at the Board's office, to nomination documents of trustee candidates by internet or other electronic means until 30 days after declaration of the election results.

5.2 The Board will make available to the public for inspection, without charge, during the regular office hours of the Board's head office, the trustee candidates' campaign financing disclosure statements and supplementary reports, other than a mailing address or residential address of a significant contributor until 5 years after general voting day either by providing:

- (a) Access by internet, or
- (b) A copy of that information for inspection

5.3 The Board will, on request, provide a copy or other record of trustee candidates' campaign financing disclosure statements and supplementary reports for as long as they are required to be available to the public under section 5.2 for a fee of \$.50 per page.

5.4 Before providing the services under section 5, the Board, requires the person requesting the service to:

- a. Satisfy the Board that any purpose for which personal information is to be used is permitted by section 63 of the *Local Elections Campaign Financing Act* and
- b. Provide a signed statement that
  - (i) The individual, and
  - (ii) If applicable, any individual or organization on whose behalf the first individual is accessing, inspecting or obtaining the copy or other record

will not use personal information included in the copy or other record except for a purpose permitted under the *Local Elections Campaign Financing Act*.

### 6. Application of Local Government Bylaws

In School District No. 40 (New Westminster) the election bylaws of the Corporation of the City of New Westminister apply to trustee elections conducted by the Corporation of the City of New Westminister as they may be amended from time to time, except for bylaws determining the minimum number of nominators, the order of names on the ballot, the resolution of tie votes after judicial recount, requiring a nomination deposit, or any other matter on which the local government bylaws may not by law apply to a trustee election.



**7. Title**

This bylaw may be cited as ‘School District No. 40 (New Westminister) Trustee Elections Bylaw No. 2022-TE-SD40-01

**8. Repeal**

School District 40 New Westminister Trustee Elections Bylaw No 1-93 is hereby repealed.

Date of first reading: June 7, 2022

Date of second reading: June 7, 2022

Date of third reading and adoption: June 21, 2022

\_\_\_\_\_  
Board Chair

(Corporate seal)

\_\_\_\_\_  
Secretary-Treasurer

*Legal Reference: Sections 36, 37(1), 38(4)-(5), 45(1)(5)(7)(8)-(10), 46(1)(4) School Act  
Sections 71(2), 72.1, 73(6) (7), 96, 97(2), 97(3), 99, 100, 103, 107, 110, 141  
Local Government Act  
Sections 58, 59 Local Elections Campaign Financing Act*

*SD No. 40 (New Westminister)*

*Adopted: May 30, 2017*

*Revised: May 29, 2018  
June 21, 2022*

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## BOARD ANNUAL WORKPLAN

### September

#### Education

- No meeting

#### Operations

- No meeting

#### Regular Board Meeting Agenda Items

- Five-year capital plan – Minor capital projects
- Receive audit report and management letter and approve financial statements
- Approve appointment or reappointment of auditor (if required – rotational every 3 years)
- Receive Executive Compensation Disclosure Statement

#### Events

- Orange Shirt Week – September 26 – September 30, 2022
- National Day of Truth and Reconciliation – September 30, 2022

### October

#### Education

- Indigenous Education Report
- Inclusive Education Review Update

#### Operations

- Standing operations reports (Capital, Facilities, Finance, TIS, HR)
- Review enrolment and staffing report

#### Regular Board Meeting Agenda Items

*(Election day: October 15; Last meeting of Board elected in 2018)*

- Review Strategic Directions
- Chairs Annual Report (moved to October as last Board meeting of 2018 board)

#### Events

- National Custodian Appreciation Day – October 2, 2022
- Recognize World Teachers' Day – October 5, 2022
- World Mental Health Day – October 10, 2022
- Indigenous focused professional development
- Canada School Library Day – October 24, 2022

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## November

### Education

- District Literacy Update
- Review and approve Board authorized courses

### Operations

- Standing operations reports (Capital, Facilities, Finance, HR)

### Regular Board Meeting Agenda

- Oath of Office
- Elect Chair/Vice-Chair
- Receive Statement of Financial Information (SOFI) Report

### Events

- New Trustee Orientation – November 3, 2022
- Remembrance Day Ceremonies – November 11, 2022
- Represent Board at BCPSEA Symposium – November 7 – 8, 2022
- Represent Board at BCSTA Provincial Council Meeting / BCSTA Trustee Academy – December 1 – 3, 2022
- National Day of Remembrance and Action on Violence Against Women – December 6, 2022

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## December

### Education

- No meeting

### Operations

- No meeting

### Regular Board Meeting Agenda Items

- Receive School Learning Plans to be presented to the Board annually by the Superintendent
- Childcare Update
- Review Trustee appointments to committees and community liaison groups
- Approve Trustee school liaison assignments

### Events

- New Trustee Orientation – December 8, 2022

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## January

### Education

- No Meeting

### Operations

- No Meeting

### Regular Board Meeting Agenda Items

- Approve Budget Development Process and Timelines
- Annual Trustee Remuneration Review – Regular Open Board
- Review/approve signing authorities
- Provide direction through our Board representative to BCSTA Provincial Council Meeting regarding provincial policy matters
- Review policy positions for submission to BCSTA Annual General Meeting

### Events

- Discover New Westminster Schools 2023 – January
- Represent Board at BCPSEA AGM – January 26 – 27, 2023
- Black Shirt Day - January 15, 2023

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## February

### Education

- Review Student Learning/Welfare Accountability Report
- Review Recommended 2-year District Calendar

### Operations

- Standing operations reports (Capital, Facilities, Finance, HR)
- Report on Committees – SD40 Staff Representative
- School Nourishment Update

### Regular Board Meeting Agenda Items

- Approve Amended Budget for Current Fiscal Year

### Events

- Black History Month
- Represent Board at BCSTA Provincial Council Meeting – February 24 - 25, 2023
- Pink Shirt Day – February 22, 2023

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## March

### Education

- No meeting

### Operations

- No meeting

### Regular Board Meeting Agenda Items

- Approve District Calendar

### Events

- International Women's Day – March 8, 2023
- World Autism Day – April 2, 2023

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## April

### Education

- Review Career Programs Report
- Review Sexual Orientation and Gender Identity (SOGI) report
- Review Health and Wellbeing report
- Review school fees

### Operations

- Standing operations reports (Capital, Facilities, Finance, HR)
- 2023-24 Base budget presentation
- Approve Calendar for Board and Committee meetings

### Regular Board Meeting Agenda Items

- 2022 – 2023 Budget feedback update

### Events

- Budget in-service – April 4, 2023
- Attend and participate in BCSTA Provincial Council & AGM – April 27 – April 30, 2023
- Earth Day – April 22, 2023
- District Volunteer Recognition – April 23 – 29, 2023
- Administrative Professionals' Day – April 26, 2023
- National Day of Mourning – April 28, 2023
- Principals and Vice-Principals Appreciation Day – May
- Red Dress Day and the National Day of Awareness for Missing and Murdered Indigenous Women and Girls – May 5, 2023

## May

### Education

- Review Sanctuary Schools Report
- Review International Program Report
- Distributed Learning & Continuing Education Report
- Inclusive Education Review Update

### Operations

- Superintendent Recommendations (23-24 school year budget)

### Regular Board Meeting Agenda Items

- Superintendent/CEO evaluation and Board evaluation
- Approve budget for upcoming fiscal year
- Approve Terms of Engagement with auditor and audit plan
- Capital Plan response by-law approval

### Events

- Asian Heritage Month - May
- Child Care Month in BC – May
- International Day Against Homophobia, Transphobia and Biphobia – May 17, 2023

## June

### Education

- School Nutrition update
- Childcare update
- Climate action update report

### Operations

- Standing operations reports (Capital, Facilities, Finance, TIS, HR)
- Approve 5-year Capital Plan (major capital projects)
- Receive Annual Facilities Grant Spending Plan
- Receive Audit Planning Report

### Regular Board Meeting Agenda Items

- Approve Annual Board Work Plan for following year
- Climate action report

### Events

- Host employee Retirement Dinner Ceremony
- National Indigenous People's Day - June 21, 2023
- Canadian Multiculturalism Day – June 27, 2023

- National Indigenous History Month - June
- Pride Month – June

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### July/August

- Meetings to be scheduled as needed

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### As Required

- Attend Trustee development/orientation sessions
- Attend Board Liaison meetings as outlined in the Trustee calendar
- Attend school functions (as invited)
- Represent Board at BCSTA Metro Branch Meeting
- Advance Board positions through BCPSEA
- Meetings with elected officials
- Hear appeals as needed
- Review the District Strategic Plan
- Make disbursements from Capital Reserve Fund
- Approve tender selection for contracts
- Declare facilities surpluses to general school needs
- Approve disposition and acquisition of real property (lands and buildings)
- Ratify Memoranda of Agreement with bargaining units
- Ratify Collective Agreements

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### Monthly/Quarterly

- Operations Update (capital projects, legal, contracted management services, financial variances, budget updates and significant tendering awards) (Monthly Operations Committee)
- Human Resources Update (Staffing) (Monthly Board In-Camera)
- Non-Replacement Data (Staffing) (Quarterly Operations Committee)
- Student Withdrawal & New Registration Report (Quarterly In-Camera & Open Board)

*Legal Reference: Sections 65, 74, 74.1, 75, 75.1, 76.1, 76.3, 76.4, 77, 79.2, 82, 82.1, 84, 85, 86, 96, 112, 112.1, 113, 145, 147, 158 School Act*

*SD No. 40 (New Westminster)*

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*Adopted: May 30, 2017*

*Revised: (Draft April 21, 2022)  
September 28, 2021  
September 29, 2020  
September 24, 2019  
September 25, 2018*

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

Date: June 7, 2022

Submitted by: Danielle Connelly, Trustee

Item: Requiring Action Yes X No  For Information

Subject: **Healthy School Food Funding Advocacy and Endorsement**

**Background:**

The Coalition for Healthy School Food is a growing network of over 170 non-profit member organizations from every province and territory. They advocate for public investment in and federal standards for a cost-shared universal school food program that would see all Canadian children having daily access to healthy food at school. Building on existing programs across the country, their hope is that all students will eventually eat a healthy meal or snack at school daily in programs that will include food education and that will serve culturally appropriate, local, sustainable food to the fullest extent possible.

Healthy school food programs are known to improve students' diets, mental and physical health, school performance, attendance, and social cohesion. Canadian research shows that school food programs improve health and education outcomes in children from all socio-economic backgrounds. Yet, Canada is the only G7 country without a National School Food Program and UNICEF has ranked Canada 37th of 41 wealthy countries when it comes to children's food security and nutrition. Covid-19 has demonstrated that school food programs are an essential service; with food insecurity rates increasing across the country, universal, healthy school food programs are needed more than ever.

After years of grassroots advocacy, the 2019 Federal Budget committed "to work with provinces and territories towards the creation of a National School Food Program" and the newly re-elected federal Liberal party included a commitment of \$1 billion over 5 years towards the creation of a national school food program in their election platform. The momentum towards a universal school food program is building, and the Coalition for Healthy School Food is seeking endorsements from supporting organizations, agencies, school boards and local governments. There is an opportunity and a need to join with other voices across the country to take a position on the need for a Canada-wide school food program that meets strong guiding principles including universality, health promotion, cultural relevance and respect for local conditions.

**Recommendations:**

**THAT the Operations Policy & Planning Committee recommend to the Board of Education of School District No. 40 (New Westminister) to write letters to our local MLA, Minister Jennifer Whiteside and the Minister of Finance, Honourable Selina Robinson, to support the BC Chapter of the Coalition for Healthy School Food's recommendations to the Government of British Columbia urging that they build on existing commitments and allocate funding and resources to create more local school meal programs for K-12 students in BC by:**

- 1. Committing to securing \$50 million/year for three years, to design, implement and evaluate research-based school program pilots in a minimum of six school districts across the province;**
- 2. Allocating an additional \$3 million in funding so that every school district in BC can hire a dedicated School Meal Program Coordinator, to build capacity for school food programs, and;**
- 3. Assembling an internal and external provincial school food task forces to advise and support the development of universal, healthy school meal programs for all BC students.**

**THAT the Operations Policy & Planning Committee recommend to the Board of Education of School District No. 40 (New Westminister) to write a letter to our local MP, the Honourable Peter Julian urging that he support the Coalition for Healthy School Food's call for the federal government to begin to implement a universal, cost-shared, healthy school food program for all K-12 students in the country.**

**THAT the Operations Policy & Planning Committee recommend to the Board of Education of School District No. 40 (New Westminister) to become an endorser of The Coalition for Healthy School Food and their call for the development of a universal, cost-shared healthy school food program for Canada.**