

**YORK CATHOLIC DISTRICT SCHOOL BOARD
AGENDA
SPECIAL BOARD MEETING
Monday, November 13, 2023
6:30 P.M.**

Watch the Board Meeting
STREAM
event on our YCDSB TV Channel:
<http://bit.ly/YCDSB-TV>

LAND ACKNOWLEDGEMENT

*We are gathered on the ancestral lands and waters of all Indigenous Peoples, who have left their footprints on Mother Earth before us.
We respectfully acknowledge, those who have walked on it, those who walk on it now, and future generations who have yet to walk upon it.
We pray to the Creator for strength and wisdom that all may continue to serve as stewards of the earth.*

- | | |
|--|--------------------------------|
| 1. OPENING PRAYER / LAND ACKNOWLEDGEMENT | F. Alexander |
| 2. ROLL CALL | D. Scuglia |
| 3. APPROVAL OF NEW MATERIAL | F. Alexander |
| 4. APPROVAL OF THE AGENDA | F. Alexander |
| 5. DECLARATIONS OF CONFLICT OF INTEREST FOR CURRENT MEETING | F. Alexander |
| 6. DECLARATIONS OF CONFLICT OF INTEREST FROM PREVIOUS MEETING | F. Alexander |
| 7. APPROVAL OF THE PREVIOUS MINUTES | |
| 8. BUSINESS ARISING FROM MINUTES OF PREVIOUS MEETING | |
| 9. CHAIR'S REPORT / UPDATE / INSPIRATIONAL MESSAGES | |
| 10. OCSTA BOARD OF DIRECTOR'S UPDATE | |
| 11. DIRECTOR'S REPORT / UPDATE | |
| 12. STUDENT TRUSTEES' REPORT | |
| 13. RECOGNITIONS / OUTSIDE PRESENTATIONS | |
| 14. DELEGATIONS | |
| 15. JOURNEY TOWARDS OUR VISION – STAFF PRESENTATIONS | |
| a) 2022-2023 Year-End Financial Results | C. McNeil, K. Scanlon 2 |
| 16. ACTION ITEM(S) (including Committee Reports) | |
| a) Approval of Report No. 2022:03 Audit Committee (Nov 13) (Verbal) | C. Cotton |
| b) Approval of Report No. 2023:27 Special Committee of the Whole (Nov 13) (Verbal) | M. Iafrate |
| c) Policy 808 Travel, Meals & Expense Reimbursement | C. McNeil 9 |
| d) TRUSTEE MOTION: Temporary Hiring Freeze | J. DiMeo 14 |
| 17. DISCUSSION ITEM(S) | |
| 18. INFORMATION ITEM(S) | |
| 19. NOTICES OF MOTION | |
| <i>(Notices of Motion are to be submitted in writing and will return to the subsequent meeting as Information, the following meeting as Discussion, and finally Action at the next Board Meeting.)</i> | |
| 20. FUTURE AGENDA ITEM(S) / REQUEST FOR INFORMATION | |
| 21. ADJOURNMENT | F. Alexander |

**Lord our God,
May our hearts find strength
and never-failing joy
in Jesus Christ the Savior.
You are the almighty God,
who will come in Jesus Christ to
establish His kingdom among
the peoples and at last reveal
His truth in its fullness.
Amen.**

2022-23 Year-End Financial Results

Special Board Meeting

November 13, 2023

Prepared by:
Submitted by:
Endorsed by:

Kim Scanlon, Budget Manager
Calum McNeil, Chief Financial Officer & Treasurer of the Board
Domenic Scuglia, Director of Education and Secretary of the Board





2022-23 Key Messages

- As a result of a multi-year **Pay Equity review** with CUPE Local 2331, the Board had an **additional budget pressure of \$10.6M**.
- The Board has **requested approval** from the Ministry to use **Proceeds of Disposition (POD)** funds to offset this pressure, for 2022-23 only.
- **Without POD approval**, the Board has an **in-year deficit of \$9.7M** and an **accumulated surplus of \$8.7M**.
- **With POD approval**, the Board would have an **in-year surplus of \$0.9M** and an **accumulated surplus of \$19.3M**.

The financial statements assume no Ministry POD approval.



Sector Compliance and Impact of Pay Equity

A **balanced budget** is deemed to be an in-year surplus or deficit not exceeding 1% of the GSN operating allocation. In 2022/23, 1% of the Board's GSN operating budget is **\$6M**.

	2022-23		2023-24	
	# Boards ⁽¹⁾	YCDSB Actual	# Boards ⁽¹⁾	YCDSB Estimates
Surplus Revenues > expenses	26	Without Pay Equity	25	
Compliant Deficit Deficit up to 1% of the board's operating allocation	41		39	Without Pay Equity
Non-compliant Deficit Deficit > 1% of the board's operating allocation	5	With Pay Equity	8	With Pay Equity

(1) Data from EFIS Ministry submissions for 2022-23 Revised Estimates and 2023-24 Estimates.



2022-23 Operating Summary

(\$ millions)	Actual	Forecast	Actual vs. Forecast	2022-23 Revised Estimates	Actual vs. Revised Estimates
<u>Operating Revenue</u>					
GSN Funding	596.6	591.9	4.7	591.5	5.1
PPF and Other Grants/Programs	7.9	7.9	-	6.5	1.4
<u>Other Revenue</u>					
Continuing Education	6.4	6.2	0.2	6.2	0.2
International Student Fees	2.9	2.9	-	2.5	0.4
Other Miscellaneous Revenue	9.7	7.0	2.7	6.3	3.4
Total Other Revenue	19.0	16.1	2.9	15.0	4.0
Total Operating Revenue	623.5	615.9	7.6	613.0	10.5
<u>Operating Expenses</u>					
Salaries and Benefits	567.5	558.5	9.0	547.8	19.7
Other Expenses	65.7	69.4	(3.7)	70.5	(4.8)
Total Operating Expenses	633.2	627.9	5.3	618.3	14.9
Compliance In-Year Position	(9.7)	(12.0)	2.3	(5.3)	(4.4)

This chart does not include capital funding and expenses, which do not impact compliance.



Change in Operating Compliance: Revised Estimates to Actual

(\$ millions)	In Year 2022-23 Compliance Surplus / (Deficit)
Revised Estimates Deficit	(5.3)
Pay Equity	(10.6)
Net Compensation Updates	(2.0)
Transportation Savings & Grant Update	4.1
Interest Revenue	1.8
Utilities Savings	1.0
Snow Removal	0.5
International Student Revenue	0.4
Other	0.4
Actual Deficit	(9.7)

Vacancy savings partially offset by increase in WSIB expenses and other compensation updates.

Increase in grant for fuel escalation and ridership savings.

Increase in bank interest.

Increase in students and short stay revenues.



Accumulated Surplus & Balanced Budget Determination

A **balanced budget** is deemed to be an in-year surplus or deficit not exceeding 1% of the GSN operating allocation. In 2022/23, 1% of the Board's GSN operating budget is **\$6M**.

Furthermore, the Ministry monitors school boards if the **accumulated surplus** falls below 2% of the GSN operating allocation.

(\$ millions)	2021-22	2022-23
In-Year Surplus/(Deficit)	1.0	(9.7)
Ending Accumulated Surplus (1)	18.4	8.7
Accumulated Surplus as a % of Operating Allocation (1)	3.2%	1.5%
In-Year Surplus/(Deficit) as a % of Operating Allocation	0.2%	-1.6%

(1) 2022-23 Includes \$0.6M internally appropriated for Committed Capital Projects (CEC) and SSF Unused Carryforward not available for compliance. Ratio is based on accumulated surplus available for compliance.



Appendix 1: 2022-23 Enrolment

Enrolment	Actuals	Revised Estimates	Change
<u>Elementary</u>			
Pupils of the Board	31,442	31,427	15
International Students	43	38	5
	31,485	31,465	20
<u>Secondary</u>			
Pupils of the Board	18,363	18,376	(13)
International Students	110	106	4
	18,473	18,482	(9)
Total Enrolment	49,958	49,947	11

YORK CATHOLIC DISTRICT SCHOOL BOARD

REPORT TO: Board of Trustees
FROM: Administration
DATE: November 13, 2023
RE: **POLICY 808 TRAVEL, MEALS AND EXPENSE REIMBURSEMENT**

This report outlines some of the operational impacts of the October 30th Board approval of an updated Policy 808, which removes the ability of the Director and the CFO to approve exceptions.

Policy 808 references the Broader Public Sector Directive, which is the legislative framework upon which Policy 808 is based. The Broader Public Sector Directive outlines framework principles and requirements and encourages BPS organizations to review the Ontario Public Sector Travel, Meal and Hospitality directive, as they develop or amend their expense rules.

Section 4.1 of the Ontario Public Sector Travel Meal and Hospitality directive is entitled “management discretion” and notes the following:

For the purpose of this Directive, managerial discretion is the administrative authority to make decisions and choices with some degree of flexibility, while maintaining compliance with this Directive. There is no discretion to depart from the principles and requirements of this Directive.

All decisions should be taken very carefully. When exercising discretion, the rationale must be documented and filed with the claim.

Approvers are accountable for their decisions, which must be:

- based on good judgment and knowledge of the situation;*
- exercised in appropriate circumstances; and*
- compliant with the principles and requirements set out in this Directive.*

The rationale for management discretion is to allow for management to manage the following operational issues, which will become significant challenges for the Board in a scenario where management discretion is moved from management to the Board of Trustees.

OPERATIONAL CHALLENGES:

- Policy 808 notes that employees who have a Board issued Pcard “shall use it whenever possible following Board Pcard procedures for travel, meals and expense reimbursement”. Consequently, meals are frequently charged on a Board Pcard. From a Board perspective, the number of individuals, names and what meal (breakfast/lunch/dinner) is being purchased, cannot be determined until the Pcard log is completed and receipts are attached.
 - Approvers (Principals, Superintendents, Managers etc) need to request over charges, no matter how small be refunded to the Board, which will necessitate additional processing for personal cheques, deposits, accounting and so on. Small dollar overages would require significant effort to track and reclaim from employees.
 - The majority of PCard logs (school purchases) are reviewed and signed off by academic personnel.

- Catering events for workshops and other training sessions are usually provided during lunch. The \$20 meal limit, which includes taxes, delivery and tip, is becoming more difficult to adhere to.
- Policy notes that original, itemized receipts need to be submitted. If this is missing, the vendor's name, description, reason and the dollar amount must be identified on the Admin #3. Not all purchases have original receipts (online purchases) so some judgement is required to determine if the receipt is sufficient, or on occasion to approve exceptions, without it having to go to Board.
- Policy notes that claimants are to submit claims monthly, but at least within ninety (90) calendar days of the date of travel. In the past exceptions have been granted – this would now go to Board.
- Travel expenses are to be submitted prior to September 15 for the fiscal year ending August 31. In the past exceptions have been granted – this would now go to Board.
- Procedures note that travel expenses outside Ontario require approval from the Director of Education or Chief financial Officer and Treasurer of the Board. For school PD that is only available outside of Ontario, for example IB training, there is currently a standing delegation of this approval to school Principals.
- The type of travel selected should be the most efficient and economical way to travel. Any exceptions or judgement now requires Board of Trustee approval. Note that the policy is silent on Uber, so arguably using Uber would need to go to Board.
- Hotel accommodation is only for locations outside York Region. During negotiations, this has been approved in the past due to the long hours required. This would need to be considered by Board in an agile manner – possibly by Special Board meeting.

RECOMMENDATIONS:

That discretionary authority be given to Director and CFO to approve exceptions to the policy where minor exceptions still follow the Board's principles of accountability, transparency, value for money, and fairness.

ATTACHMENTS

Appendix A – Travel, meals and expense reimbursement policy 808

Prepared By: Brenda Kennedy, Senior Specialist
 Submitted By: Calum McNeil, Chief Financial Officer & Treasurer of the Board
 Endorsed By: Domenic Scuglia, Director of Education & Secretary of the Board



YORK CATHOLIC DISTRICT SCHOOL BOARD

BOARD POLICY	
<i>Policy Section</i>	Finance
<i>Policy Number</i>	808
<i>Former Policy Number</i>	
<i>Total Pages</i>	3
<i>Original Approved Date</i>	February 7, 2012
<i>Subsequent Approval Dates</i>	January 26, 2016 November 29, 2016 January 25, 2022 October 30, 2023

TRAVEL, MEALS AND EXPENSE REIMBURSEMENT

1. PURPOSE

The purpose of the policy is to clarify the procedures to be followed when public funds are used for the reimbursement of travel, meals, and other expenses.

2. OBJECTIVE

It is the policy of the York Catholic District School Board to outline the process, rules and principles for the reimbursement of travel, meals and other expenses. The policy provides a framework of accountability, transparency, value for money and fairness to guide the effective oversight of public resources in the reimbursement of expenses incurred while on Board business.

3. PARAMETERS

3.1 Application and Scope

This policy sets out the rules for managing travel, meals and other expenses for reimbursement. These rules apply to:

- 3.1.1 Board Trustees
- 3.1.2 Board employees
- 3.1.3 External Committee Appointees
- 3.1.4 External consultants and contractors engaged by the Board, to provide consulting or other services.

3.2 This policy shall be based on four key principles:

- 3.2.1 Accountability - All expenses support business objectives. Prior approval to incur expenses must be obtained.
- 3.2.2 Transparency - The rules for incurring and reimbursing travel, meal and other expenses are clear and easily understood.
- 3.2.3 Value for Money - Plans for travel, meals, accommodation and other expenses are necessary and economical with due regard for health and safety.

- 3.2.4 Fairness - Legitimate authorized expenses incurred are reimbursed.
- 3.3 This policy shall be administered in conjunction with the Travel, Meals and Expense Reimbursement Procedures.
- 3.4 Record-keeping practices must be maintained for verification and audit purposes.
- 3.5 Employees who have a Board issued Purchasing Card ("P-Card") shall use it whenever possible following Board P-Card procedures for travel, meals and expense reimbursement.
- 3.6 Expenses for a group must only be claimed by the most senior person present. Expenses cannot be claimed by an individual on behalf of their approver.
- 3.7 Amounts expended that are in excess of the Board's maximum reimbursement rate will be the responsibility of the claimant.
- 3.8 All reimbursement shall be approved in accordance with York Catholic District School Board Approval Authority Schedule (AAS). Approvers are prohibited from approving their own expenses.
- 3.9 The travel route selected should be the most efficient and economical way to travel.
- 3.10 York Catholic District School Board employees required to travel to multiple Board locations with no set primary work location shall be reimbursed for travel between Board locations.
- 3.11 In extenuating circumstances, the Director of Education may recommend an exemption or exception to this policy to the Board of Trustees for approval.

4. RESPONSIBILITIES

4.1 Board of Trustees

- 4.1.1 To ensure that expenses submitted are in compliance with Policy 111 *Trustee Services and Expenditures*.

4.2 Director of Education

- 4.2.1 To oversee the compliance of the Travel, Meals and Expense Reimbursement policy.
- 4.2.2 In extenuating circumstances, may recommend an exemption or exception to this policy to the Board of Trustees for approval.

4.3 Chief Financial Officer and Treasurer of the Board (CFO)

- 4.3.1 To ensure that the policy and procedures adhere to the Broader Public Sector (BPS) Expense Directive and ensure that applicable staff are accurately informed with respect to this policy.
- 4.3.2 May approve exceptions to this policy in accordance with section 4.2.3.
- 4.3.3 May review and update policy and procedures on a periodic basis.

4.4 Claimants

- 4.4.1 To ensure compliance with all Board policies and procedures.
- 4.4.2 To obtain all appropriate approvals before incurring expenses.

- 4.4.3 To submit original, itemized receipts with all claims and ensure the claim does not exceed the actual amount spent. (Refer to Policy Addendum 8.6 for missing receipts procedure).
- 4.4.4 To submit claims monthly, but at least within ninety (90) calendar days of the date of travel.
- 4.4.5 To provide explanation where required if claim receipts are inadequate.
- 4.4.6 To plan and schedule their day to ensure the most economical and efficient route is taken to minimize the expenditure.
- 4.4.7 To submit all travel expenses prior to September 15, for the fiscal year ending August 31.
- 4.4.8 To submit any claims for expenses, if leaving employment or taking a leave of absence, prior to departure.

4.5 Approvers

- 4.5.1 To ensure compliance with all Board policies and procedures.
- 4.5.2 To exercise best judgment to ensure expenses are minimized.
- 4.5.3 To provide approval for expenses that were incurred while on Board business.
- 4.5.4 To ensure that conferences or external workshops/seminars are necessary, reasonable, associated with the employee's duties, and supports the objectives of the Board.
- 4.5.5 To certify claims for travel are based on a planned and scheduled work day using the most economical and efficient route to minimize expenditures.
- 4.5.6 To provide approval only for claims that includes all appropriate documentation.
- 4.5.7 To ensure that expenditures are within approved annual budget allocations.

5. CROSS REFERENCES

[Canada Revenue Agency. Automobile and motor vehicle benefits](#), Personal driving (personal use)

[Ministry of Education. Broader Public Sector Expenses Directive](#)

[Ministry of Education. Broader Public Sector Perquisites Directive](#)

YCDSB Policy 105 [Trustee Professional Development](#)

YCDSB Policy 111 [Trustee Services and Expenditures](#)

YCDSB Policy 423 [Conflict of Interest for Employees](#)

YCDSB Policy 701 [Access to School and Board](#)

[Premises](#)

YCDSB Policy 801 [Use of Board and School Funds for Recognition or Acknowledgement](#)

YCDSB Policy 802 [Purchasing, Lease & Rental of Goods & Services](#)

YCDSB Policy 803 [School Generated Funds](#)

Related Procedures and Forms:

Admin 3 Expense Reimbursements for non-mileage expenses

Admin 19A Missing Original Detailed Receipt Approval Form Schools Only

Admin 19B Exception Approval Form

Admin 83 Professional Development, Travel Meals and Other Expenses

Out of Province (outside ONTARIO) Application and Authorization Form

Purchasing Card Procedure

Purchasing Reference Guide

Travel Reimbursement Input Program (*TRIP*) accessed through MyPortal

TRIP Quick reference guide and User Guide for Claimant and Approver

York Catholic District School Board Approval Authority Schedule (AAS)



York Catholic District School Board

Catholic Education Centre, 320 Bloomington Road West, Aurora, Ontario L4G 0M1
Tel: 905-713-1211, 416-221-5051, 1-800-363-2711, Voice Mail Box: 17130
Fax: 905-713-1272 • www.ycdsb.ca

~~October 24, 2023~~ Revised November 13, 2023

TEMPORARY HIRING FREEZE

- Whereas** the Board is currently in a deficit and will experience serious financial pressures in upcoming years as the deficit elimination plan is implemented;
- Whereas** upon completion the Board's Annual Audit, Year-End Budget Update, RIAT internal audits and upcoming Ministry of Education audit may provide more accurate fiscal updates;
- Whereas** the Board is committed to ensuring that ethical, equitable and transparent hiring practices are consistently followed, by the Director and all his staff;
- Whereas** the Board's 2023-2024 budget was a deficit budget and did not allow for any reserves for elimination, terminating, litigation or from organizational restructuring of positions and therefore require Board approval.

LET IT BE RESOLVED

THAT effective immediately all hiring for non-union and non-Ministry mandated positions will cease until the Ministry completes our Board's audit.

THAT any union positions continue to be filled as per the Collective Agreements that we have in place.

THAT any Ministry supported positions that are funded through TPA's (Transfer Payment Agreements) continue to be filled as per the parameters set within the approved Board budget.

THAT prior to backfilling of any job openings, even if within approved budget parameters they are referred to Trustees for review and recommendation, to find budget savings.

THAT all Board hiring follows the framework delineated within Policy 405 A, B, C which mandates fair, equitable and transparent hiring practices that meet Ontario's Human Rights guidelines.

Respectfully submitted,
Joseph DiMeo
Trustee, Richmond Hill
Ref: 2024:06:1024:JD