

**THE REGULAR MEETING FOR THE BOARD OF EDUCATION OF THE
SASKATCHEWAN RIVERS PUBLIC SCHOOL DIVISION**

**Board Room, Education Centre
545 – 11th Street East
Prince Albert, SK S6V 1B1**

Monday, March 27, 2023

Time: 4:00 p.m.

AGENDA (#23R-5)

1. **Call to order by Board Chair Darlene Rowden**
2. **Land acknowledgement**
3. **Declaration of conflict of interest**
4. **Motion to move into Closed Session**
5. **Regular session convenes at 5:00 p.m.**
6. **Adoption of the agenda**
7. **Accountability reports (if any)**
8. **Consent items**
 - (a) Adoption of the Regular meeting – February 27, 2023
 - (b) Financial Statements – for the second Quarter Ending February 28, 2023
9. **Business arising from the previous meeting**
10. **New business (Board Committee Reports, Trustees' items and Notice of Motions)**
 - (a) Matters and Motions brought forward from Closed Session of March 27, 2023
 - (b) External Board Committees (if any)
 - (c) Provincial Update
 - (d) Saskatchewan Rivers Students for Change (SRSC) Report – **C. Horan / D. Zacharias**
 - (e) Finalization of Agenda with First Nations Representative Gathering – **D. Rowden**
 - (f) Verbal Update on Joint Advocacy with SARM – **D. Rowden**
 - (g) Review Plans for Upcoming SSBA Spring Assembly – **D. Rowden**
 - (h) Disenfranchisement Discussion – **J. Smith-Windsor**
 - (i) Policy Committee Update – **G. Gustafson**

March 27, 2023

11. Reports from administrative staff

- (a) Enterprise Risk Management Report – *R. Bratvold*
- (b) Financial Statements – Charity and Scholarship Fund – *J. Pidborochynski*
- (c) Verbal Update Regarding SSC Gathering – March 28, 2023 – *G. Tebay*

12. Notice of Motion

13. Three key messages for SCC/public from meeting

14. Board members’ forum

15. Adjournment

CALENDAR OF EVENTS	
Tuesday, March 28, 2023 6:00 to 8:00 p.m.	SCC Gathering, Education Centre, 545 – 11 th Street East, Prince Albert, SK
Monday, April 3, 2023 Time: 4:00 p.m.	Regular meeting, Education Centre, Board Room, 545 – 11 th Street East, Prince Albert, SK
Wednesday, April 5 and Thursday, April 6, 2023 (evening / day)	SSBA Spring Assembly , Regina, SK
Friday, April 14, 2023 9:00 a.m.	Board Facilitated Learning Session, Board Room, Education Centre, 545 – 11 th Street East
Monday, April 17, 2023 1:00 p.m.	Time Management Session (Virtual)
Monday, April 17, 2023 Time: 4:00 p.m.	Regular meeting, Education Centre, Board Room, 545 – 11 th Street East, Prince Albert, SK
Monday, April 24, 2023 1:00 p.m.	Time Management Session (Virtual)
Monday, April 24, 2023 Time: 5:30 p.m.	First Nations Representatives Gathering, Seminar Room, Education Centre, 545 11 th Street East, Prince Albert, SK

2022-23 Board Annual Work Plan

March 2023

Events/Action

- Rural Congress

April 2023

Events/Actions

- SSBA Spring General Assembly
- Public Section Meeting

MEETING DATE: March 27, 2023

Type of Meeting	Agenda Items	Intent
<input checked="" type="checkbox"/> Regular	<input type="checkbox"/> Correspondence	<input type="checkbox"/> Information
<input type="checkbox"/> Closed Session	<input type="checkbox"/> New Business	<input type="checkbox"/> Decision
<input type="checkbox"/> Planning	<input checked="" type="checkbox"/> Reports from Administrative Staff	<input type="checkbox"/> Discussion
	<input type="checkbox"/> Other: _____	<input checked="" type="checkbox"/> Consent Item
<i>Primary Policy Reference:</i>	<u>8.8</u>	

FROM: R. Bratvold, Director of Education **ATTACHMENTS** [v]

BACKGROUND

RE: ADOPTION OF THE MINUTES OF THE REGULAR MEETING

- February 27, 2023 Regular Minutes

RECOMMENDATION

That the minutes of the Regular meeting of March 27, 2023 be approved as presented.

NO. #2023R-4 (MONDAY, FEBRUARY 27, 2023)

**MINUTES OF THE REGULAR MEETING OF THE SASKATCHEWAN RIVERS PUBLIC SCHOOL DIVISION
NO. 119 FOR THE BOARD OF EDUCATION HELD ON MONDAY, FEBRUARY 27, 2023 AT 4:00 P.M. IN
THE BOARD ROOM, EDUCATION CENTRE, 545 11TH STREET EAST, PRINCE ALBERT, SK**

PRESENT:

MEMBERS OF THE BOARD

MRS. C. BLOOM, Trustee

MR. B. GEROW, Trustee

MR. G. GUSTAFSON, Trustee (virtual)

MR. B. HOLLICK, Trustee

MR. A. LINDBERG, Trustee

MR. A. NUNN, Vice-Chair

MS. D. ROWDEN, Board Chair

MS. J. SMITH-WINDSOR, Trustee (virtual)

DR. M. VICKERS, Trustee

MR. B. YEAMAN, Trustee

SENIOR ADMINISTRATION

Mr. R. Bratvold, Director of Education

Mr. M. Hurd, Superintendent of Facilities

Mr. T. Michaud, Superintendent of Schools

Mr. C. Trann, Superintendent of Schools

Mr. N. Finch, Superintendent of Schools

Mrs. J. Hingley, Superintendent of Schools

Mr. J. Pidborochynski, Chief Financial Officer

Mrs. J. Ward, Administrative Services Officer

D. Rowden, Board Chair, called the meeting to order.

D. Rowden reviewed the land acknowledgement for the school division. Trustees were given an opportunity to declare a conflict of interest.

MOTION TO MOVE INTO CLOSED SESSION:

#23R-21

Moved by B. Hollick that the meeting move into Closed Session with Board and Administration present.

Carried.

Regular meeting resumed.

STUDENT TRUSTEE

D. Zacharias (absent)

C. Horan (absent)

ADOPTION OF THE AGENDA:

#23R-22

Moved by A. Lindberg that the agenda be approved as presented.

Carried.

CONSENT ITEMS:

#23R-23

Moved by M. Vickers that the following consent items be approved:

(a) Adoption of the Minutes for Regular of February 6, 2023;

(b) SSBA Legal Services Process Change.

Carried.

NEW BUSINESS:

(a) **Matters and Motions from the Closed Session of February 27, 2023**
#23R-24

Moved by D. Rowden that the following motion be brought forward:

- 1. That the Board approve Appendix A of Policy 13: Role of the Director of Education as presented.*

Carried.

(b) **Verbal Update on Changes to Agenda Format**

D. Rowden reviewed the changes to the agenda format for both the Regular and Closed Session for information.

(d) **Verbal Update on Board Chairs Council**

D. Rowden provided a verbal update on the February 22, 2023 Board Chairs Council. Some topics covered included the Provincial Education Plan - implementation, timelines for endorsement of the PEP by Boards, SSBA President's report, School Division Reserve Report that will be presented at time of budget release and a Curriculum Advisory update.

(e) **Board Facilitated Learning Session on April 14, 2023 Verbal Update**

D. Rowden confirmed that D. Hoium will facilitate the morning session, details to be finalized. The Policy Committee suggested that the afternoon session be devoted to do begin the ground work for the development of an EDI policy. The Policy Committee is exploring having an expert in this field lead the Board through the preliminary steps to develop a policy. More details on this will be provided at the next Board meeting.

REPORTS FROM ADMINISTRATIVE STAFF:

(a) **2024-2027 Preventative Maintenance and Renewal Plan and 2022-2023 Preventative Maintenance and Renewal Amendment**

M. Hurd reviewed the Plan and the amendments for information.

#23R-25

Moved by B. Hollick that the 2024-2027 Preventative Maintenance and Renewal Plan be approved as presented.

Carried.

#23R-26

Moved by B. Yeaman that the 2022-2023 Preventative Maintenance and Renewal Amendment be approved as presented.

Carried.

(b) **2024-2025 Major and Minor Capital Projects Submission**

M. Hurd reviewed the major and minor capital project submissions for information.

#23R-27

Moved by B. Yeaman the Board approve the top three 2024-2025 major capital priorities and the top two minor capital priorities to be submitted to the Ministry of Education. Carried.

M. Hurd informed the Board that ADOBT will present the Facility Master Plan on Monday, March 27, 2023 from 1:00 to 3:30 p.m. at the Education Centre.

(c) **Program Updates – Indigenous Languages / Global Sports Academy**

Superintendents C. Trann and J. Hingley provided a report on the Global Sports Academy, Emergency Services Response Training Program, Cree and Michif language programs and land-based learning opportunities in the division.

(d) **2021-2024 SRPSD Strategic Plan Review**

The Board developed and approved the current Strategic Plan to guide the Board and Division staff for 2021 - 2024. It received strong support from staff and it is visibly evident within newly developed division-wide models of instruction, within division-based professional development and in school-based Instructional Change Matrix documents and PLC plans.

In June 2022, the Board endorsed a series of measures and metrics that would be used to monitor the success of the new Strategic Plan. R. Bratvold provided a summary of metrics and monitoring mechanisms for information.

THREE KEY MESSAGES FOR SCC/PUBLIC FROM BOARD MEETING:

- Global Sports / Emergency Services Response Training
- Indigenous Language Programs & Land Based Learning
- Capital projects.

BOARD MEMBERS' FORUM:

Trustees were given an opportunity to share information on items of mutual interest.

ADJOURNMENT:

#23R-28

Moved by A. Lindberg that the meeting adjourn. (6:58 p.m.)

Carried.

SIGNATURES:

Board Chair

Administrative Services Officer

Date of Approval

MEETING DATE: March 27, 2023

Type of Meeting	Agenda Items	Intent
<input checked="" type="checkbox"/> Regular	<input type="checkbox"/> Correspondence	<input type="checkbox"/> Information
<input type="checkbox"/> Closed Session	<input type="checkbox"/> New Business	<input type="checkbox"/> Decision
<input type="checkbox"/> Committee of the Whole	<input checked="" type="checkbox"/> Reports from Administrative Staff	<input type="checkbox"/> Discussion
	<input type="checkbox"/> Other: _____	<input checked="" type="checkbox"/> Consent Item
Primary Policy Reference:	<u>2.8</u>	

FROM: J. Pidborochynski, Chief Financial Officer **ATTACHMENTS**

BACKGROUND

RE: FINANCIAL STATEMENTS – for the Second Quarter Ending February 28, 2023

The Statements of Financial Position and Operations have been prepared in accordance with the Canadian public sector accounting standards and the format specified in the Financial Reporting Manual issued by the Ministry of Education. The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The accompanying financial statements will be reviewed in detail with specific reference to the budget percentage remaining for the period. For comparative purposes 50.0% or six months remain in the fiscal year.

Details of major variances in actual to budgeted revenue are detailed as follows:

1. Tuition Fees – On-reserve tuition fees have been billed for September 2022 to March 2023.
2. Complementary Services - ELIS grant of \$400K received by March, \$300K budgeted.
3. Other – interest revenue higher than budgeted.

Details of major variances in actual to budgeted expenditure are detailed as follows:

1. Tuition Fees – tuition fee paid to DTI in November was not budgeted for.

Capital Purchases

1. Computer equip - \$183K, other equipment - \$126K, buses - \$1.1M, East Central Rink - \$141K

RECOMMENDATION

That the Board approve the Financial Statements for the second quarter ending February 28, 2023.

Saskatchewan Rivers School Division No. 119
Statement of Financial Position
As at February 28, 2023

	Current Year Actual	Prior Year Actual	Variance
Financial Assets			
Cash and Cash Equivalents	21,383,863	25,613,495	(4,229,632)
Other Receivables	824,591	788,993	35,598
Portfolio Investments	3,000,000	2,000,000	1,000,000
Total Financial Assets	25,208,454	28,402,488	(3,194,034)
Liabilities			
Accounts Payable and Accrued Liabilities	9,026,113	5,981,334	3,044,779
Liability for Employee Future Benefits	3,221,600	3,221,600	-
Deferred Revenue	149,719	195,611	(45,892)
Total Liabilities	12,397,432	9,398,545	2,998,887
Net Financial Assets	12,811,022	19,003,943	(6,192,921)
Non-Financial Assets			
Tangible Capital Assets	57,320,236	58,314,979	(994,743)
Inventory of Supplies for Consumption	137,828	137,828	-
Prepaid Expenses	143,783	700,857	(557,074)
Total Non-Financial Assets	57,601,847	59,153,664	(1,551,817)
Net Assets	70,412,869	78,157,607	(45,892)
Accumulated Surplus			
Accumulated Surplus - Beginning of the Year	78,157,607	83,592,214	(5,434,607)
(Loss) earnings from Operations	(7,744,738)	(5,434,607)	(2,310,131)
Accumulated Surplus	70,412,869	78,157,607	(7,744,738)

Saskatchewan Rivers School Division No. 119
Statement of Operations and Accumulated Surplus
For the Period from September 1, 2022 to February 28, 2023

	Current Year Actual	Current Year Budget	Budget Remaining	Budget % Remaining	Prior Year Actual	Actual Variance
REVENUE						
Property Taxation	-	-	-	#DIV/0!	-	-
Grants	48,951,245	98,376,971	49,425,726	50.24%	97,912,425	(48,961,180)
Tuition and Related Fees	1,818,471	2,648,673	830,202	31.34%	2,607,242	(788,771)
School Generated Funds	1,564,567	2,280,000	715,433	31.38%	2,304,343	(739,776)
Complementary Services	1,220,910	1,941,824	720,914	37.13%	1,923,808	(702,898)
External Services	1,201,889	2,159,195	957,306	44.34%	2,528,426	(1,326,537)
Other	879,749	1,219,208	339,459	27.84%	1,374,167	(494,418)
Total Revenue	55,636,831	108,625,871	52,989,040		108,650,411	(53,013,580)
EXPENSES						
Governance	286,748	518,204	231,456	44.67%	440,426	(153,678)
Administration	1,859,899	3,567,224	1,707,325	47.86%	3,375,752	(1,515,853)
Instruction	46,523,078	77,556,541	31,033,463	40.01%	77,711,891	(31,188,813)
Plant	6,926,674	16,638,656	9,711,982	58.37%	15,560,368	(8,633,694)
Transportation	4,245,702	7,827,227	3,581,525	45.76%	7,405,430	(3,159,728)
Tuition and Related Fees	47,192	69,072	21,880	31.68%	81,100	(33,908)
School Generated Funds	1,180,982	2,300,000	1,119,018	48.65%	2,351,613	(1,170,631)
Complementary Services	915,437	2,072,682	1,157,245	55.83%	1,906,312	(990,875)
External Services	1,395,594	2,239,265	843,671	37.68%	5,251,526	(3,855,932)
Other Expenses	263	500	237	47.40%	600	(337)
Total Expenses	63,381,569	112,789,371	49,407,802		114,085,018	(50,703,449)
(Deficit) surplus for the Period	(7,744,738)	(4,163,500)	(3,581,238)		(5,434,607)	(2,310,131)
Accumulated Surplus, Beginning of Year	78,157,607	78,157,607			83,592,214	(5,434,607)
Accumulated Surplus, End of Period	70,412,869	73,994,107			78,157,607	(7,744,738)
Tangible Capital Assets						
Tangible Capital Assets - Beginning of Year	58,314,979	58,314,979	-	0.00%	62,768,547	
Tangible Capital Asset Purchases	1,541,757	1,244,500	(297,257)	-23.89%	(2,279,764)	
Amortization	(2,536,500)	(5,073,000)	(2,536,500)	50.00%	(2,173,804)	
Tangible Capital Assets - End of Period	57,320,236	54,486,479	(2,833,757)		58,314,979	

MEETING DATE: March 27, 2023

Type of Meeting	Agenda Items	Intent
<input checked="" type="checkbox"/> Regular	<input type="checkbox"/> Correspondence	<input checked="" type="checkbox"/> Information
<input type="checkbox"/> Closed Session	<input type="checkbox"/> New Business	<input type="checkbox"/> Decision
<input type="checkbox"/> Committee of the Whole	<input type="checkbox"/> Reports from Administrative Staff	<input type="checkbox"/> Discussion
	<input checked="" type="checkbox"/> Other: <u>Student Trustee Report</u>	<input type="checkbox"/> Consent Item
<i>Primary Policy Reference:</i>	<u>9.5</u>	

FROM: Student Trustees - SRSC **ATTACHMENTS** []

BACKGROUND

RE: SRSC STUDENT TRUSTEE REPORT

The SRSC met with the full group on March 6th.

Highlights of Recent SRSC Meeting:

Mental Health conversation:

Kelly Gerhardt spent more time with us building our mental health awareness capacity, and helping bridge the gap in understanding between the division offering services, and students feeling underserved. We are continuing to help her refine a peer support model that can be adapted to all schools

Response to the Minister of Education:

After reading the Minister of Education’s response to our letter we decided to break into 3 groups. 1 group focused on writing a letter to give information to SCC’s about the work we have been doing to reach out for supportive actions from School Community Councils. 1 group focused on framing a response to the Minister that the executive will consider and decide if we will respond on behalf of the group in our next Executive meeting. And a 3rd group drafted a letter to send to other student voice groups in the province as a call to action.

SRSC Feedback for the Board:

We were asked to provide feedback about the essential elements of the SRSC including full group meetings, the executive, student trustees, and Board involvement in the SRSC. We will examine the results in our Executive meeting to present to you in a report in April.

Budget Consultation:

We were asked to look at the priorities laid out in the strategic plan and rank them from most important to fund to least important. We quickly determined that "Learning and Innovation" should be a top priority as it is the focus of schools. We also were quick to recognize "Mental Health and Wellness" as a priority as it has been a focus of our meetings this year. When we started to look at the other priorities we realized that every priority is one for a reason, and schools need things like EA's and safe and inclusive spaces to be successful, and our school facilities need to stay maintained and vibrant. We were unable to complete the task as assigned but had really good conversations with the Board, and CFO Jerrold Pidborochynski about how difficult this is.

School Highlights (2-3 schools at each meeting so each is highlighted at least once/year):

- Carlton Shared about their upcoming spring band concert, and hosting Hoopla
- PACI shared about their spirit days, and thanked the group for ideas they were able to implement in their school

Board Directed Topics (Trustees to request topic of interest from the Board for the SRSC to consider:

Does the board have any topics they would like the SRSC to consider for discussion at our next full group meeting in May?

RECOMMENDATION

That the Board consider the information in this report and take appropriate action as needed.

Board directed questions:

MEETING DATE: March 27, 2023

Type of Meeting	Agenda Items	Intent
<input checked="" type="checkbox"/> Regular	<input type="checkbox"/> Correspondence	<input type="checkbox"/> Information
<input type="checkbox"/> Closed Session	<input type="checkbox"/> New Business	<input checked="" type="checkbox"/> Decision
<input type="checkbox"/> Committee of the Whole	<input type="checkbox"/> Reports from Administrative Staff	<input checked="" type="checkbox"/> Discussion
	<input checked="" type="checkbox"/> Other: <u>Trustee Report</u>	<input type="checkbox"/> Consent Item
<i>Primary Policy Reference:</i>	<u>1, 2</u>	

FROM: J. Smith-Windsor, Trustee **ATTACHMENTS**

BACKGROUND

RE: DISENFRANCHISEMENT DISCUSSION

The Board has previously co-sponsored a provincial resolution with the SSBA Indigenous Council that sought to enable greater Indigenous representation on school boards (see attached Resolution). This resolution passed with strong support.

Some of the work that stemmed from this resolution was a LGEA Discussion Paper.

One of the themes of the paper that arose through consultation was disenfranchisement - of voters and candidates in school board elections.

Theme 3: Disenfranchisement of First Nations People (an excerpt from SSBA Research Paper)

The LGEA/LGER excludes those Saskatchewan citizens that reside on non-assessable lands, and this disenfranchises those individuals from participating in the election of school boards. Non-assessable lands include First Nations reserve lands including Treaty-land entitlement located in a city or town, resort properties and provincial and national parks.

The issue around disenfranchisement comes from the wording of assessable lands. If that was removed, or the wording changed, First Nations people living on-reserve land would be able to participate in school division elections either as a candidate or an elector. There currently is no mechanism to elect from a First Nation without the creation of a subdivision.

Consideration:

Saskatchewan citizens who reside on non-assessable lands can fully participate in federal and provincial elections as electors or candidates, but cannot do so in school board elections. This impacts students and families in the Sask Rivers community.

All families and communities in the SRPSD community (including those on non-assessable lands) should be able to fully participate in the democratic election of their school board representatives, regardless of where they reside.

The majority of education funding in Saskatchewan comes from general revenues which all citizens contribute to. Participation in school board elections should no longer be exclusive to taxpayers who pay Education Property Tax. (See <https://www.saskatchewan.ca/-/media/news-archive/2012/march/21/budget-increases-investment-in-education-and-provides-a-fairer-balance-for-school-divisions/education-budget-backgrounder.pdf>)

Note – Section 36 & 42 of *Local Government Elections Act* is included for reference.

RECOMMENDATION

- 1. Determine how much “non-assessable land” exists in/around the Saskatchewan Rivers School Division (First Nations, federal park, provincial park, etc.) and raise the matter with stakeholders.**
- 2. Write a letter to the Minister of Government Relations to request consultation and revision of Sections 42 & 36 of the LGEA to eliminate the disenfranchisement of Saskatchewan citizens and remove barriers to participation in school board elections.**
- 3. Seek to co-sponsor a resolution that requests the revision of Section 42 & 36 of the LGEA to address disenfranchisement.**

BE IT RESOLVED that the Saskatchewan School Boards Association engage education sector partners and First Nations and Métis educational authorities, as appropriate, to call on the Ministry of Education and the Ministry of Government Relations to review and renew the Local Government Elections Act and Regulations with the intent of creating more opportunities for the election and participation of Indigenous school board trustees.

Indigenous Constituency
Saskatchewan Rivers School Division No.119

(Note: This Resolution relates to Position Statement 1.2 Local Governance of Education, Position Statement 3.3 Education Equity and Position Statement 2.1 Student Achievement)

Sponsor's Rationale:

Supporting the election of Indigenous trustees in the province of Saskatchewan is important to strengthening education governance, advancing reconciliation and, ultimately, improving student achievement and outcomes. As a precursor to the 2020 school board elections in Saskatchewan, some boards of education considered how best to support the democratic election of Indigenous trustees. Similarly, the Indigenous Constituency of the SSBA has placed high priority on identifying opportunities and challenges related to encouraging Indigenous trusteeship in the province. A significant barrier to supporting Indigenous trusteeship is the Local Government Elections Act, 2015 (LGEA)¹ and the Local Government Election Regulations, 2015 (LGER)². The existing legislation and regulations allow only one option for considering Indigenous representation on provincial school boards. The process, outlined in Section 5 of the LGER is as follows:

- a board of education may form an *Indian Reserve subdivision* consisting of one or more reserves
- the reserve(s) forming the subdivision undertake an election of a board member who will then represent an Indian Reserve on a board of education³

This model has worked effectively for some boards of education in the province, but not others. Boards of education would benefit from greater legislative and regulative flexibility in their efforts to encourage the participation of Indigenous candidates in school board elections. A considerate review of the LGEA and LGER could lead to more creative and

¹ The Local Government Election Act, 2015 (LGEA) is available, here:
<https://publications.saskatchewan.ca/#/products/73891>

² The Local Government Election Regulations, 2015 (LGER) are available, here:
<https://publications.saskatchewan.ca/#/products/77907>

³ See pp. 10-12, Part 5 of the Local Government Election Regulations, 2015, available here:
<https://publications.saskatchewan.ca/#/products/77907>

flexible solutions for boards of education to encourage indigenous representation on school boards.

Some challenges to the LGEA and LGER:

- some divisions have a high number of reserves that neighbour their division, making the creation of a subdivision on neighboring reserves problematic
- some reserves are ‘neighbors’ with more than one division
- many reserves have established their own education systems and governance systems
- a subdivision cannot functionally be formed on band-owned land within a city or municipality because there would not be eligible electors (i.e. commercial land)
- while Indigenous candidates may run ‘at-large’ or in a subdivision of a school division, Indigenous trustees continue to be underrepresented on many school boards, and specifically urban boards

In short, the existing LGEA and accompanying regulations restrict more than they provide for boards of education to make provisions for Indigenous trustee candidacy in elections and representation on school boards. The intent of this resolution is to request a legislative review and renewal of the Local Government Election Act and Regulations and to allow boards of education a broader range of options that support the democratic election of Indigenous trustees. Ultimately, in doing so, this resolution should be interpreted as an act and affirmation of Reconciliation.

Cost of the Resolution:

This is a low-cost resolution. The work can be accomplished primarily through written request to the ministries involved and tie into existing advocacy and engagement efforts of the President, Executive and Indigenous Constituency. Participation in a legislative review or providing feedback on changes to regulations could be accomplished through SSBA committee work, and may include extending invitations to First Nations and Métis education authorities to participate.



**Saskatchewan School Boards Association Consultation on Increasing Indigenous Trusteeship through
*The Local Government Election Act, 2015 and The Local Government Election Regulations, 2015***

June 2022

Background

School boards are elected to govern Kindergarten to Grade 12 education in their school divisions and are essential members of local government. They ensure that the wishes of the community are reflected in the division's schools and make decisions that shape education in Saskatchewan. The importance of having local elected representation that includes Indigenous voice, which has traditionally not been present, has been raised as an area of focus.

Supporting the election of Indigenous trustees in the province of Saskatchewan is important to strengthening education governance, advancing reconciliation and, ultimately, improving student achievement and outcomes. As a precursor to the 2020 school board elections in Saskatchewan, some boards of education considered how best to support the democratic election of Indigenous trustees. Similarly, the Indigenous Constituency of the Saskatchewan School Boards Association (SSBA) has placed high priority on identifying opportunities and challenges related to encouraging Indigenous trusteeship in the province.

Many boards of education would benefit and are requesting greater legislative and regulatory flexibility in their efforts to encourage the participation of Indigenous candidates in school board elections. A considerate review of *The Local Government Election Act, 2015* (LGEA) and *The Local Government Election Regulations, 2015* (LGER) could lead to more creative and flexible solutions for boards of education to enable Indigenous representation on school boards.

At the SSBA 2020 Annual General Meeting, Resolution 20-03 was passed with 88.6% in favour that the SSBA engage education sector partners and First Nations and Métis educational authorities, as appropriate, to call on the Ministry of Education and the Ministry of Government Relations to review and renew the LGEA and LGER with the intent of creating more opportunities for the election and participation of Indigenous school board trustees.

A significant barrier to supporting Indigenous trusteeship is the existing legislation and regulations, which allow only one option for considering Indigenous representation on provincial school boards. The process, outlined in Part V of the LGER is as follows:

- a board of education may form an Indian Reserve subdivision consisting of one or more reserves; and,
- the reserve(s) forming the subdivision undertake an election of a board member who will then represent an Indian Reserve on a board of education.

The existing LGEA and LGER restrict, more than they enable, boards of education to make provisions for Indigenous trustee candidacy in elections and representation on school boards. Some challenges to the LGEA and LGER school divisions may face:

- some divisions have a high number of First Nations that neighbour their division, making the creation of a subdivision on neighbouring First Nations problematic;
- some divisions, especially urban, attract First Nations students from throughout the province, and while they may have partnerships with a First Nation or Tribal Council in close proximity, not all First Nations inclusive of the student population are represented;
- some First Nations are 'neighbours' with more than one division and have students attending more than one school division;

- many First Nations have established their own education systems and governance systems, and they may choose not to participate in the provincial education system or would like to appoint an elected official;
- there is no mechanism for boards to appoint a member from a First Nation, Tribal Council or existing Advisory Group;
- a subdivision cannot functionally be formed on band-owned land within a city or municipality because there would not be eligible electors (i.e. commercial land);
- those living on non-assessable lands are disenfranchised from participating in school division elections as an elector or candidate even if their children attend a provincial school;
- while Indigenous candidates may run 'at-large' or in a subdivision of a school division, Indigenous trustees continue to be underrepresented on most school boards, and specifically urban boards; and,
- there is no mechanism in place to address the inclusion of Métis representation on boards.

Methodology

In February 2022, the SSBA distributed a discussion paper to all boards and encouraged them to have internal discussions focusing on the following four questions:

1. How does the current state relate to your division?
2. Do you have any formal relationships/partnerships with First Nations or Métis organizations?
3. How does the current legislation fit within your division?
4. What potential solutions do you see for addressing the legislative challenges?

From March to May 2022, the SSBA held consultations with member boards to assess their current state and gather insight as to the challenges from their divisions. Boards were asked to consider the above four questions and while the focus was on the questions, the process was conversational which led into other discussions specific to local context. The consultation process included the SSBA receiving feedback in the following ways:

- by email submission, which included those boards that felt that had no comments on the matter;
- by attending Board meetings;
- and, in some cases, by meetings with Board Chairs and Directors.

In total, 22 boards provided insight into this report. A session was also offered for the SSBA Indigenous Constituency, which consists of all self-identified First Nations, Métis, and Inuit school board members in Saskatchewan, to gain insight into Indigenous perspectives on this matter. In all cases, the SSBA facilitated and documented the discussions.

Jurisdictional Scan

A jurisdictional scan of Alberta, Manitoba, British Columbia, and Ontario legislation was completed to gain further insight into how other provinces address the matter. The topic was addressed in either Education Acts or Local Government/Authorities Election Acts. Like in Saskatchewan, to be an elector or candidate for a trustee in a school division you must be a rate payer, live within the school division ward/boundary, and Government of Canada land is excluded from the candidate/voter process unless a formal education agreement is in place between the First Nation and the province. In Alberta and

Ontario, and northern school divisions in Manitoba, trustees can be appointed. Ontario is the only province that allows for more than one First Nations trustee appointment.

Alberta - if the board has entered into an agreement(s) with a First Nation(s), the board by resolution or the Minister at the request of the board or in consultation with the board and the First Nation, may appoint a trustee to the board from the First Nation(s). The appointed person(s) is in the same position as those who have been elected and is in addition to the number of trustees of the board specified by the Minister.

Manitoba - if a First Nation(s) enters into an agreement with the Government of Manitoba, the Minister may make the First Nation(s) into a separate ward of the school division. Before a ward is created the Minister considers if there is a school located on the First Nation and whether it provides education in all grades; the number of students attending school off reserve and in the school division warrants the band being represented on the school board; and the historical relationship between the First Nation(s) and the school board, including whether the band was represented on the board previously. A First Nation can be included in only one school division and the trustee is elected and not appointed. The minister may appoint a trustee upon the establishment of a northern school division.

British Columbia - legislation has no specific mention or provision for the inclusion of trustee from a First Nation. A First Nation with Treaty lands may enter into an agreement with the province for education services or form a municipality and could participate as a candidate or elector. British Columbia legislation is quite complex due to the history of First Nations people in the province, the large number of First Nations and school boards, and having unceded land. In addition to the *Local Government Act* and *School Act*, there is also the *Vancouver Charter*, the *Community Act* and the *First Nations Jurisdiction over Education* in British Columbia all providing differing scenarios for First Nations engagement in local governance.

It should be noted as well that at the 2022 British Columbia School Trustees Association's Annual General Meeting, a motion was passed exploring how First Nations representation can form a part of each board of education. This demonstrates that the importance of the inclusion of Indigenous trusteeship and how best to support that process is an area of focus for other jurisdictions as well.

Ontario - there is a section in the regulations that speaks to First Nations representation on school boards. First Nation representation on a school board is determined first by the existence of one or more education services agreements and considers the number of Indigenous students attending the board's schools. The First Nations trustee is appointed to a school board by the First Nation. Depending on the number of First Nations students attending the board's schools, there may be one or two First Nations trustees appointed to the board. A person appointed to the board to represent the interests of Indigenous students is deemed to be an elected member of the board, with all the rights and responsibilities of the position.

Jurisdictional Analysis

Reviewing other jurisdictional legislation does not offer a clear solution that would address all the challenges that were raised through the consultation process, but it does offer some potential areas for change that could be adopted by Saskatchewan that would increase the number of Indigenous trustees.

Saskatchewan could consider a model like Alberta, where a trustee representing a First Nation is in addition to the prescribed number of trustees by legislation. This model may result in some larger boards in some divisions, but there are already instances of this such as Horizon School Board, which has a higher number of trustees due to historical First Nation representation. This approach would allow for the current representation of wards/sub-divisions to be unaffected by the inclusion of First Nations trustees.

Another area for consideration is in the way in which Ontario and Manitoba determine a board seat(s) by the number of the First Nations' students attending the division's schools. This would be beneficial for those First Nations that have a high number of students attending school in a division and aim to promote equity at the board table. This approach may not benefit those First Nations that may have a low student population but have no on-reserve school options. It also would not address the urban context where there may be a high number of Indigenous students but from many First Nations across the province.

Ontario and Alberta respect the autonomy of First Nations by allowing the First Nation to appoint their trustee. Appointment from a First Nation(s) may be problematic for those boards that have students from multiple First Nations and would not be relevant in those divisions that have no First Nations near or a very low Indigenous student population.

A notable difference from Saskatchewan is that no other jurisdiction reviewed combines multiple First Nations into a single sub-division and has one elected trustee. The recognition of First Nations sovereignty is something that needs to be respected but translating that to school division governance is complex. It may not be feasible for boards to add a seat for every First Nation that has students attending in the division.

While there are some potential solutions that increase Indigenous trustees for some rural boards, urban boards, divisions with students from a high number of First Nations, and those divisions with a low Indigenous population or no First Nations located within the division, may not see the same benefit. Further, no legislation addresses a mechanism for the inclusion of the Métis.

While the initial request was to examine the LGEA and LGER, further review showed that *The School Division Administration Regulations, 7(4)* allows for boards to alter the boundaries to include a First Nation or parts of a First Nation with whom they have an agreement and not create a subdivision. Boards may wish to take this approach, but it would be problematic in those cases where a First Nation borders neighbours more than one division. Again, this approach may not be a solution for urban boards, nor does it address Métis representation.

Summary/Findings

Local Context

As expected, when engaging with boards on how the LGEA/LGER affects their division, answers varied widely due to not only differences in context such as urban, rural, Catholic, North, and South but also as to legacy arrangements with First Nations since school board amalgamations in 2006 (e.g., Horizon School Division). The **urban context** often has students from a high number of First Nations and while there are instances of formal partnership agreements, such as Whitecap Dakota First Nation and

Saskatoon Public Schools, the Indigenous student population in that division is represented by First Nations throughout the province. In the case of Saskatoon, there is one elected Indigenous trustee. Regina urban divisions currently have no Indigenous trustees. The legislation is problematic for some urban boards as well as there are many Indigenous peoples from multiple First Nations and Métis locals and no mechanism for there to be a designated seat for an Indigenous candidate.

The **rural context** may have multiple First Nations within the school division's boundary, whose students attend various schools in the division such as Prairie Valley School Division. While there is a seat for one First Nation in the school division's boundary which has been in place since amalgamation, there is no mechanism to engage the other 15 First Nations within the school division's boundary in school board governance. Engaging all the First Nations within the school division's boundary, in the example of Prairie Valley School Division, would lead to what is likely to be an ineffective size of board. Applying the current legislation is not feasible for those divisions that have a high number of culturally diverse First Nations located within their boundaries. There are also instances like Chinook School Division where there are no First Nations and a low Indigenous population.

In the **northern context**, northern boards, like Northern Lights School Division has a board comprising 100% Indigenous trustees but has students from 14 First Nations and 14 Métis locals that are not all represented at the table.

Relationships with First Nations, Tribal Councils and the Métis Nation/Métis Locals were also varied; some exist at the school level, but not at the governance or administration level. It is also worth noting that while there are multiple agreements and partnerships, only a few school divisions have formal co-governance agreements.

In summary, Indigenous representation on boards is varied. Some boards have designated seats for a First Nation(s) on the board which were acquired through a past amalgamation. Previous practice had designated a board spot for a First Nation if the students from the First Nation had no other option but to attend a provincial school. In some urban settings Indigenous trustees were elected at-large or have run in a ward and were successful in being elected.

General Themes

Theme 1: No Changes

It should be noted that a few boards did not support changing the LGEA/LGER as they already had Indigenous trustees through either sub-division elections, at-large or historically since amalgamation. Some had no First Nation(s) located within their division and few Indigenous students and felt it was not applicable. Others felt the current structure provides a sufficient option for boards to support Indigenous trusteeship.

Theme 2: Funding

Many boards expressed willingness to having additional Indigenous trustee(s) but were concerned with the cost of doing so, citing the cuts to school board governance budgets since 2016. It was noted multiple times that the Government of Saskatchewan should provide funding to support any changes

that are implemented. Some boards expressed concern that the addition of Indigenous trustee(s) would come down to funding appropriately from the province and without that, it may not pass board approval.

Theme 3: Disenfranchisement of First Nations People

The LGEA/LGER excludes those Saskatchewan citizens that reside on non-assessable lands, and this disenfranchises those individuals from participating in the election of school boards. Non-assessable lands include First Nations reserve lands including Treaty-land entitlement located in a city or town, resort properties and provincial and national parks.

The issue around disenfranchisement comes from the wording of assessable lands. If that was removed, or the wording changed, First Nations people living on-reserve land would be able to participate in school division elections either as a candidate or an elector. There currently is no mechanism to elect from a First Nation without the creation of a subdivision. This is problematic in towns/cities that have urban reserves or, First Nations land located within the town as well as those instances where there is no or limited education programming on the First Nation and students must attend a provincial school. Some boards pointed out electoral representation should respect funding, by rate payers through their taxes and First Nations through their tuition fees, and those voices should be proportional and fair.

Theme 4: Appointing Indigenous Trustees

As expected, the discussion around increasing Indigenous trustees raised the topic of appointment but generated no clear consensus on a preference. While most boards expressed the need for Indigenous representation on all boards in Saskatchewan, some boards felt that appointment of Indigenous trustees would undermine the democratic election process. Others felt appointment would be appropriate due to the under representation of Indigenous voice at the board table, First Nations students having to attend a provincial school, and to address barriers for Indigenous candidates. It was suggested that the appointment from a First Nation could be a democratically elected First Nations Councilor responsible for education. Another suggestion was to have a self-declared Indigenous seat and an Indigenous candidate with the highest number of votes would get the seat. It was also noted that the appointment of a single Indigenous trustee may not be feasible in divisions where there are multiple, culturally diverse First Nations.

Some boards felt that a First Nation or the board itself should be able to appoint an Indigenous member; some have been approached by First Nations/Tribal Councils requesting a seat at the board table. Other boards have engaged with First Nations and were told they did not want a designated seat for their First Nation on the board as that would be seen as tokenism. Some pointed out that appointment of an Indigenous trustee could cause conflict as they may not be seen or treated as an equal board member, especially if there are not full voting rights associated with the appointment.

Also mentioned was the appointment of a non-voting member or having an Indigenous/Elder Advisory Council. It was further suggested that an Indigenous/Elder Council could elect one member to sit on the board as a member with full voting rights. While some boards felt this would address the lack of Indigenous voice, other boards felt that providing advice to the board to consider is not the same as having an equal Indigenous trustee voice at the table and that it would not provide enough voice to make changes for Indigenous students.

Suggested Solutions from Boards

Potential suggestions were that boards should have an at-large Indigenous seat or that all neighbouring First Nations be combined into a single sub-division. While a geographical or population-based approach to creating a subdivision in a division may be seen as a solution to Indigenous representation on school boards, it can be problematic as such an approach does not respect the sovereignty of individual First Nations.

Also raised was that if the issue is about Indigenous representation on school boards, then a seat on the board should be specific to Indigenous representation, without boundaries of non-assessable land and without the challenges of how some wards/sub-divisions are designed that perpetuate patterns of inequity. A problem with creating a geographic subdivision is also that this may exclude the potential for Métis representation and engagement in decision-making at the board table. One way to address these concerns would be an Indigenous trustee at-large for the division.

Also identified in these consultations was that the provincial/Indigenous co-governance relationships could be the first step with policy to follow. Reciprocal governance agreements such as tuition agreements may be an area of interest for boards as the new funding model does not require the involvement of Indigenous Services Canada. Forging new relationships between school boards and First Nations could include conversations around engaging Indigenous voice at the board table. This would also support Government of Saskatchewan's direction, as supported by Goal #3, shared management of the provincial education system by ensuring respectful relationships and equitable partnerships with First Nations and Métis peoples at the provincial and local level (*Inspiring Success: First Nations and Métis PreK-12 Education Policy Framework*, 2018) and *Building Partnerships* (2003).

While some of the suggestions outlined in this paper would address the inclusion of First Nations trustees, the options provided do little to address Métis representation. Métis people do not face the same residence restrictions that some First Nations people do but even without that, there still is a lack of Métis trustees apart from the Northern boards. With federal investments to education funding for Métis students in recent years, Saskatchewan should begin to consider what options there can be to engage with Métis peoples to seek solutions to engaging their voice at the board table.

Conclusion

Many boards noted that the current legislation and its one-sized approach is too prescriptive and does not address the complexities of local contexts. Removing the language in the legislation that restricts boards to the creation of a sub-division and then having one representative would be a welcomed revision. **It is recommended** that revisions to the legislation be made with a view to enable varied approaches or creative solutions to be worked out collaboratively between boards of education and Indigenous communities that reflect the local context, respect school board autonomy, and respect the sovereignty and diversity of First Nations and Métis peoples. As described in this document, this could include such solutions as an at-large seat, or the appointment of an Indigenous member(s) to the board. The addition of Indigenous seat(s) should not take away from the critical role of locally elected school boards and their governance structures in place but would address the necessary addition of Indigenous voice at the board table.

As discussed in this paper, this is a complex issue that most boards have been trying to resolve for many years. The ideal scenario would have First Nations and Métis represented as Nations, participate in local governance as voting members on boards of education. The creation of enabling legislation would allow for conversation and collaboration between locally elected boards of education and Indigenous communities to seek solutions to this matter - an evolution towards local voice that includes Indigenous voice. The short and mid-term period will look different for boards of education, but long-term there would be a shift towards increased Indigenous trusteeship. The SSBA is proactive and deliberate in creating this change and can take a leadership role in supporting school divisions and Indigenous communities that are willing to move forward in this work.

PART IV
Voters and Candidates

DIVISION 1
Voters

Eligibility to vote

36(1) A person is eligible to vote in a municipality or school division who, on election day:

- (a) is a Canadian citizen;
- (b) is at least 18 years of age;
- (c) in the case of a municipality other than a resort village or rural municipality, has resided in Saskatchewan for at least six consecutive months immediately preceding the day of the election and:
 - (i) has resided in the municipality, or on land now in the municipality, for at least three consecutive months immediately preceding the day of the election; or
 - (ii) is the owner of assessable land in the municipality, or land now situated in the municipality, for at least three consecutive months immediately preceding the day of the election;
- (d) subject to subsection (2), in the case of a school division:

- (i) has resided in Saskatchewan for at least six consecutive months immediately preceding the day of the election; and
 - (ii) has resided in the school division, or land now in the school division, for at least three consecutive months immediately preceding the day of the election; and
- (e) in the case of a rural municipality:
- (i) has resided in the rural municipality, or land now in the rural municipality, for at least three consecutive months immediately preceding the day of the election;
 - (i.1) is the registered owner of property in the rural municipality, or property now situated in the municipality
 - (ii) is the assessed person with respect to property in the rural municipality, or property now situated in the municipality, pursuant to section 207 of *The Municipalities Act*;
 - (iii) is the occupant of a trailer or mobile home in the municipality, or land now situated in the municipality, that is the object of a permit required pursuant to section 306 of *The Municipalities Act*;
 - (iv) is the spouse of a person mentioned in subclause (ii) or (iii); or
 - (v) is the chief executive officer of a duly incorporated co-operative, corporation or religious association that is assessed on the last revised assessment roll with respect to property in the rural municipality that is not exempt from taxation; and
- (f) in the case of a resort village:
- (i) has resided in the resort village, or on land now in the resort village, for at least three consecutive months immediately preceding the day of the election;
 - (ii) **Repealed.** 2019, c 10, s.10.
 - (iii) is the assessed person with respect to property in the resort village, or property now situated in the resort village, pursuant to section 207 of *The Municipalities Act* for at least three consecutive months immediately preceding the day of the election; or
 - (iv) is the spouse of a person mentioned in subclause (i), (ii) or (iii).
- (2) To be eligible to vote in any election held in a separate school division, the person shall, in addition to the requirement set out in subclause (1)(d), be of the religious faith of the minority that established that separate school division, whether Protestant or Roman Catholic, and, on being registered as a voter in that separate school division, that person is not eligible to vote in any other school division.

(3) A person who is registered as a voter in a public school division is not eligible to vote in any other school division.

(4) The Lieutenant Governor in Council may make regulations respecting any other matter necessary for determining a person's eligibility to vote.

DIVISION 2
Candidates

Candidates in municipal election

42(1) A person is eligible to be nominated as a candidate in a municipal election and to hold office as a member of council if the person:

- (a) is at least 18 years of age on the day of the election;
- (b) is not disqualified pursuant to this or any other Act;
- (c) is a Canadian citizen at the time that he or she submits the nomination paper;

28

c. L-30.11

LOCAL GOVERNMENT ELECTION, 2015

(d) has resided in Saskatchewan for at least six consecutive months immediately preceding the date on which he or she submitted the nomination paper and:

(i) in the case of a municipality other than a rural municipality or a resort village, has resided in that municipality, or on land now in that municipality, for at least three consecutive months immediately preceding the date on which he or she submitted the nomination paper; or

(ii) in the case of a resort village:

(A) has resided in that resort village, or on land now in that resort village, for at least three consecutive months immediately preceding the date on which he or she submitted the nomination paper; or

(B) is the assessed person with respect to property in the resort village, or property now situated in the resort village, pursuant to section 207 of *The Municipalities Act*, for at least three consecutive months immediately preceding the date on which he or she submitted the nomination paper; or

(C) is the spouse of a person mentioned in paragraph (A) or (B); and

(e) in a rural municipality, subject to subsection 72(1):

(i) resides in Saskatchewan; and

(ii) is eligible to vote in the rural municipality.

(2) The Lieutenant Governor in Council may make regulations respecting any other matter necessary for determining a person's eligibility as a candidate.

2015, c.L-30.11, s.42; 2019, c 10, s12.

MEETING DATE: March 27, 2023

Type of Meeting	Agenda Items	Intent
<input checked="" type="checkbox"/> Regular	<input type="checkbox"/> Correspondence	<input type="checkbox"/> Information
<input type="checkbox"/> Closed Session	<input type="checkbox"/> New Business	<input type="checkbox"/> Decision
<input type="checkbox"/> Committee of the Whole	<input type="checkbox"/> Reports from Administrative Staff	<input checked="" type="checkbox"/> Discussion
	<input checked="" type="checkbox"/> Other: <u>Policy Committee Report</u>	<input type="checkbox"/> Consent Item
<i>Primary Policy Reference:</i>	<u>2.4, 11</u>	

FROM: G. Gustafson, Committee Chair **ATTACHMENTS** []

BACKGROUND

RE: POLICY COMMITTEE UPDATE

In our discussion about making the trustee/SCC relationship more meaningful, the Policy Committee has identified that the Board does not have an identifiable standard of engagement with our SCCs. We will be surveying board members to determine a collective starting point from which to build a more effective SCC engagement. Survey topics will include trustee involvement with schools, attendance at school events, interaction with SCCs/school principals, and knowledge of SCC constitutions and membership.

The question today is whether or not there are other/more specific questions you would like considered in the survey.

RECOMMENDATION

For Board discussion.

MEETING DATE: March 27, 2023

Type of Meeting	Agenda Items	Intent
<input checked="" type="checkbox"/> Regular	<input type="checkbox"/> Correspondence	<input checked="" type="checkbox"/> Information
<input type="checkbox"/> Closed Session	<input type="checkbox"/> New Business	<input type="checkbox"/> Decision
<input type="checkbox"/> Committee of the Whole	<input checked="" type="checkbox"/> Reports from Administrative Staff	<input type="checkbox"/> Discussion
	<input type="checkbox"/> Other: _____	<input type="checkbox"/> Consent Item
<i>Primary Policy Reference:</i>	<u>1.4.4, 2.2.6</u>	

FROM: R. Bratvold, Director of Education **ATTACHMENTS**

BACKGROUND

RE: ENTERPRISE RISK MANAGEMENT

Over the past few years, the Board and Administrative Council have developed an Enterprise Risk Management (ERM) system in the division and that system had its first full year of implementation from January 1, 2022 to December 31, 2022. There continues to be an evolution of familiarity and expertise within the division related to ERM. This evolution will continue as staff and the Board grow in their experience in monitoring, responding to and reporting risks in a systemic way. The documents attached are provided so that the Board can fulfil their duty to provide ERM oversight.

Attached to this memorandum are several documents. **Please note** that the format of the documents poses a challenge to read in a PDF viewer, unless they are downloaded first. Hard copies are available as needed.

1. The SRPSD ERM Framework

This was approved by the Board in February 2021, and after some experience and refinement of the process, the framework was revised in December 2021. It provides the structure for the ERM program and the foundation for the related Admin Procedures and processes.

2. The SRPSD Risk Register and Heat Map

- a. The first three pages contain the summary of the top 22 system-level risks. These are the kinds of things that could interrupt or prevent the Board from achieving its Strategic Plan priorities. The summary identifies the risk, the risk owner, and the current mitigation procedures along with the existing risk rating. There will be opportunity to review and discuss the Risk Register.
- b. The last page of this document provides a graphic view of the likelihood and consequences of each risk. It shows how risks may have shifted over the year and how each risk compares to others. The 2022 Heat Map is provided for comparison.

3. The Risk Owners Reports

For each of the most significant risks, one senior leader is assigned responsibility to lead the monitoring, mitigation and reporting. The Owners Report provides some detail about the key actions in the mitigation plans and the status of those mitigation efforts. Some actions are ongoing and may change little from year to year while others are shorter term interventions that will progress over the course of a year or two.

RECOMMENDATION

That the Board approve the Enterprise Risk Management Report as presented.

SRPSD Enterprise Risk Management Framework

Revised December 6, 2021

ENTERPRISE RISK MANAGEMENT FRAMEWORK

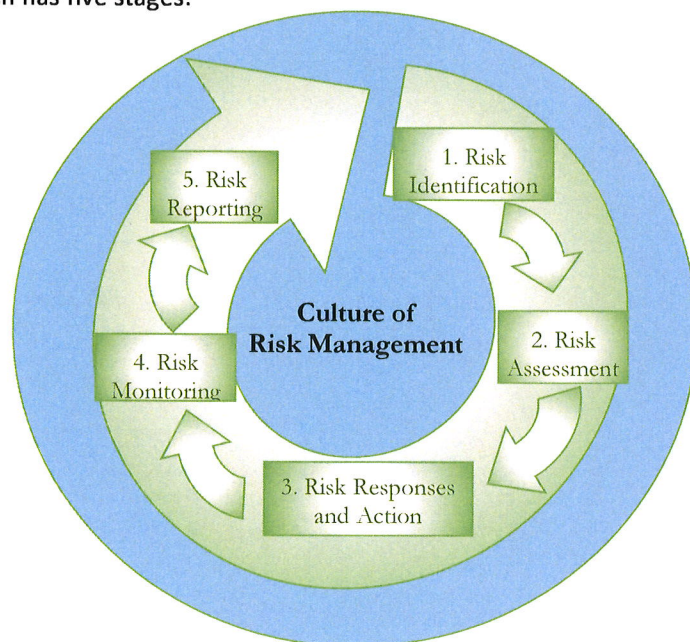
This framework is supplementary to the Enterprise Risk Management (ERM) Administrative Procedure, and attempts to:

- Anticipate and respond to the changing business environment;
- Manage risk in accordance with leading practice and demonstrating due diligence in decision making;
- Balance the cost of controls with the anticipated benefits; and,
- Provide understanding of the need for enterprise-wide risk management.

APPROACH TO RISK MANAGEMENT

Risk is to be identified, assessed, managed, monitored and reported in a thorough and systematic fashion in accordance with the risk management procedures outlined in this framework. As depicted in the diagram below, SRPSD's ERM approach has five stages:

1. Risk Identification;
2. Risk Assessment;
3. Risk Responses and Action;
4. Risk Monitoring; and;
5. Risk Reporting.



1 RISK IDENTIFICATION

Identification of risks should occur on an on-going basis (at least annually) and on an ad-hoc basis as required for significant changes or new processes, programs and initiatives. The process involves identification of key risks on a functional or strategic basis which are then integrated to derive key enterprise-wide risks.

On an annual basis SRPSD discusses and modifies, as necessary, the top risks SRPSD faces at the system/organizational level. The top risks are enterprise level risks that may prevent or restrict the

division from achieving its Strategic Plan goals. To help with the risk identification process, risks are may be categorized into various operational areas.

When identifying risks, SRPSD shall consider:

- Current and future expected risks.
- Risks associated with recent internal changes in the business.
- Risks associated with external change in the business or political environment.
- The root causes for the risks (i.e., the source of the risk: why, how, and where the risks originate, either outside the organization or within its processes or activities) in order to achieve a more rigorous risk assessment and to better position SRPSD to manage the risks.

2 RISK ASSESSMENT

Risk assessment will identify the significant of events that might affect the achievement of SRPSD’s objectives. Risk assessment includes consideration of the **likelihood** of a risk occurring and the **impact** of a risk on the achievement of the SRPSD’s objectives.

Likelihood

The likelihood of identified risks is to be assessed by estimating the probability of the risk occurring during the planning horizon as:

1. Rare	2. Unlikely	3. Moderate	4. Likely	5. Almost Certain
<p>Event may occur in exceptional circumstances:</p> <ul style="list-style-type: none"> ●The event has not yet occurred in the past, but has occurred elsewhere. <p>OR</p> <ul style="list-style-type: none"> ●The event is likely to occur once in a 5-year period. <p>OR</p> <ul style="list-style-type: none"> ●The event has less than 10% chance of occurrence. 	<p>Event is expected to occur infrequently:</p> <ul style="list-style-type: none"> ●The event has not yet occurred in the past, but might occur. <p>OR</p> <ul style="list-style-type: none"> ●The event is likely to occur once in a 3- to 4-year period. <p>OR</p> <ul style="list-style-type: none"> ●The event has 10% - 29% chance of occurrence. 	<p>Event is expected to occur occasionally:</p> <ul style="list-style-type: none"> ●The event has occurred in the past and could occur again. <p>OR</p> <ul style="list-style-type: none"> ●The event is likely to occur once in a 2-year period. <p>OR</p> <ul style="list-style-type: none"> ●The event has 30% - 59% chance of occurrence. 	<p>Event is expected to occur in some circumstances:</p> <ul style="list-style-type: none"> • The event has occurred in the past and is likely to occur again. <p>OR</p> <ul style="list-style-type: none"> • The event is likely to occur once in a 1-year period. <p>OR</p> <ul style="list-style-type: none"> • The event has 60% - 89% chance of occurrence. 	<p>Event is expected to occur frequently in most circumstances:</p> <ul style="list-style-type: none"> • The event has occurred in the past and is expected to occur frequently. <p>OR</p> <ul style="list-style-type: none"> • The event is likely to occur more than once in a one-year period. <p>OR</p> <ul style="list-style-type: none"> • The event has more than 90% chance of occurrence.

AP 158 Appendix A
SRPSD Enterprise Risk Management Framework
Revised December 6, 2021

Impact

The impact of the identified risk is assessed by estimating how the impact would be characterized if the risk occurred:

- **Insignificant** - The consequences might be meaningful, but are dealt with by normal day-to-day operational actions and procedures
- **Minor** - The consequences would threaten the efficiency or effectiveness of some aspects of SRPSD, but would be dealt with internally.
- **Moderate** - The consequences would not threaten SRPSD’s viability, but the administration of SRPSD’s strategy would be subject to significant review or changed ways of operating.
- **Major** – The consequences would threaten the survival of SRPSD in its current form or continued effective function of a strategic area, or require the direct intervention by the Director of Education or the Board of Trustees.
- **Catastrophic** – The consequences would likely result in significant organizational or structural changes at SRPSD, or likely cause major problems for SRPSD’s Stakeholders or the Ministry of Education.

The impact of identified risks is to be assessed by considering the following impact factors:

	1: Insignificant	2: Minor	3: Moderate	4: Major	5: Catastrophic
Financial	<ul style="list-style-type: none"> • Revenue impact of less than \$50K • Budgeted expense variance less than 2% • Accumulated surplus impact less than \$50K 	<ul style="list-style-type: none"> • Revenue impact between \$50K and \$250K • Budgeted expense variance between 2% and 5% • Accumulated surplus impact between \$50K and \$100K 	<ul style="list-style-type: none"> • Revenue impact between \$250K and \$500K • Budgeted expense variance between 5% and 8% • Accumulated surplus impact between \$100K and \$500K 	<ul style="list-style-type: none"> • Revenue impact between \$500K and \$1M • Budgeted expense variance between 8% and 10% • Accumulated surplus impact between \$500K and \$1M 	<ul style="list-style-type: none"> • Revenue impact of more than \$1M • Budgeted expense variance of more than 10% • Accumulated surplus impact of more than \$1M

	1: Insignificant	2: Minor	3: Moderate	4: Major	5: Catastrophic
Operations	<ul style="list-style-type: none"> • Interruption to technology and / or data resulting in negligible disruption to normal operations less than one day. • Disruption at one facility that does not require closure or evacuation of a building. 	<ul style="list-style-type: none"> • Interruption to technology and / or data resulting in minor disruption to normal operations up to two days. • Disruption at one facility that requires closure or evacuation of a facility for up to one day. 	<ul style="list-style-type: none"> • Interruption to technology and intermittent loss of access to important data resulting in disruption to normal operations up to one week. • Disruption at one facility that require closure or evacuation for up to three days or multiple facilities for up to one day. 	<ul style="list-style-type: none"> • Interruption to technology and prolonged loss of access to important data resulting in disruption to normal operations up to two weeks. • Disruption at one facility for up to a week or multiple facilities that require closure or evacuation for up to three days. 	<ul style="list-style-type: none"> • Interruption to technology and permanent loss of critical data resulting in disruption to normal operations for more than two weeks. • Disruption at one facility for more than a week or multiple facilities that require closure or evacuation for more than three days or all facilities for two days or more.
Students	<ul style="list-style-type: none"> • Disruption to normal delivery of instructional programs and other services resolved within less than a day • Insignificant impact on students' needs, experience, or achievement. Less than 10% of high school or elementary students impacted. 	<ul style="list-style-type: none"> • Disruption to normal delivery of instructional programs and other services up to two days. • Minor impact on students' needs, experience, or achievement. 10% to 30% of high school or elementary students impacted. 	<ul style="list-style-type: none"> • Disruption to normal delivery of instructional programs and other services up to one week. • Moderate impact on students' needs, experience, or achievement. 30% to 60% of high school or elementary students impacted. 	<ul style="list-style-type: none"> • Disruption to normal delivery of instructional programs and other services up to two weeks. • Major impact on students' needs, experience, or achievement. 60% to 90% of high school or elementary students impacted. 	<ul style="list-style-type: none"> • Disruption to normal delivery of instructional programs and other services for more than two weeks. • Catastrophic impact on students' needs, experience, or achievement. More than 80% of high school or elementary students impacted.
People	<ul style="list-style-type: none"> • Unexpected leave of 	<ul style="list-style-type: none"> • Unexpected loss of a single 	<ul style="list-style-type: none"> • Unexpected loss of up to two 	<ul style="list-style-type: none"> • Unexpected loss of up to three 	<ul style="list-style-type: none"> • Unexpected loss of more than

AP 158 Appendix A
SRPSD Enterprise Risk Management Framework
Revised December 6, 2021

	1: Insignificant	2: Minor	3: Moderate	4: Major	5: Catastrophic
	<ul style="list-style-type: none"> absence of a single admin council team member. • Unexpected loss of a single school administrator. • Single short-term non-disabling injury requiring medical attention. 	<ul style="list-style-type: none"> admin council team member. • Unexpected loss of two school administrators at different schools. • Multiple short-term non-disabling injuries requiring medical attention. 	<ul style="list-style-type: none"> admin council team members. • Unexpected loss of three school administrators at different schools or two at a single school. • Single short-term disabling injuries. 	<ul style="list-style-type: none"> admin council team members. • Unexpected loss of four school administrators at different schools or two school administrators at two schools. • Multiple short-term disabling injuries. 	<ul style="list-style-type: none"> three admin council team members. • Unexpected loss of more than five school administrators. • Single long-term disabling injury or fatality.
Reputation	<ul style="list-style-type: none"> • Event has limited impact on reputation and stakeholder confidence • Limited attention in local news or social media 	<ul style="list-style-type: none"> • Modest impact on reputation and impact on stakeholder confidence fades over time • Short-term (1-2 days) negative attention in local news or social media only 	<ul style="list-style-type: none"> • Moderate impact on reputation and stakeholder confidence • Short-term negative attention in national news or medium-term (3-4 days) negative attention in local news or social media 	<ul style="list-style-type: none"> • Major impact on reputation and stakeholder confidence that is challenging to regain • Long-term (more than 5 days) attention in local and national news or social media 	<ul style="list-style-type: none"> • Serious, sustained, impact on reputation and stakeholder confidence. Viability is at risk. • Long-term, intense negative attention in the local and national news or social media

3 RISK RESPONSE AND ACTION

A Risk Evaluation Matrix is used to calculate the residual risk exposure with a score of 1 – 25, based on the risk likelihood and the risk impact. The risk evaluation matrix is used to determine the top risks for SRPSD. For each identified risk, Admin Council should establish an appropriate “response option” in order to optimize risk management. Four possible response options are identified below.

- **Accept** – SRPSD accepts, manages and monitors the level of risk and takes no action to reduce the risk (e.g. cost of mitigation is great than the benefit).
- **Mitigate** – SRPSD accepts some risk by implementing control processes to manage the risk within established tolerances.
- **Transfer** – SRPSD transfers the risk to a third party (e.g. obtaining insurance).
- **Avoid** – SRPSD feels the risk is unacceptable and will specifically avoid the risk (e.g. cease the activity).

The diagrams below depict the Risk Evaluation Matrix and “response options” to residual risk ratings. SRPSD’s Senior Management will consider matrix results in determining key risks and will use other knowledge or “reality checks” prior to finalization.

Risk Rating Matrix Legend

Risk Rating		Risk Treatment Guidelines
1 to 3	Low Risk	Accept and monitor. Manage by routine procedures
4 to 7	Moderate risk	Accept or mitigate. Risk Owner to review specific monitoring procedures at least every 12 months
8 to 14	High Risk	Mitigate or transfer risk. Risk owner to develop and implement appropriate risk mitigation strategies and plans within 12 months
15 to 25	Extreme Risk	Mitigate, transfer or avoid. Immediate risk treatment action is required with collective leadership team involvement. Appropriate risk treatment strategies and mitigation plans should be developed and implemented within six months.

risk, and should only include key controls that comprise actions and processes which are demonstrably managed and clearly relate to the risk in question.

Business Planning Process Integration

SRPSD will ensure that the top enterprise-wide risks, and corresponding action plans, mitigating processes and controls, as documented in the risk registry are formally discussed and considered during the development of SRPSD’s strategic, business and operational plans.

4 RISK MONITORING

ERM requires periodic monitoring and updating of SRPSD’s risk profile to identify and react to changes in key risks affecting the organization on a timely basis. Such a monitoring process also helps ensure that risks are being analyzed to identify patterns and accumulations of risk, and help ensure that enterprise-wide responses are effectively planned and implemented where necessary.

SRPSD will engage in a high-level review of the risk register once per year (approximately six months after the last annual risk assessment) to identify whether new key risks have emerged or changes in existing key risks or mitigating processes have arisen since the last annual risk assessment.

5 RISK REPORTING

Internal and external ERM reporting minimum requirements are as follows:

Internal Reporting

Annual Reporting of Risk Assessment Results:

Upon the completion of the annual risk assessment process, as noted in the Roles and Responsibilities portion of the ERM Admin Procedure, the following is reported to the Board of Trustees:

- Prioritized risk register displaying the top organization-wide risks;
- The corresponding key risk mitigation processes or controls; and
- Strategies developed to address key risks that were insufficiently mitigated.

Status Reporting:

At least once per year, SRPSD will engage in high-level reviews of the risk register. The following is reported to the Board:

- That the review has been undertaken;
- Any new risks that have been identified, including ranking the new risk based on the impact a likelihood criteria; and
- Significant changes in existing key risks or mitigations processes.

External Reporting

Any discussions of risk that occur within externally facing reports, such as the Annual Report or Strategic Plan, should be consistent with the annual risk assessment results. That is, the identification of risks for external disclosure purposes should not be a completely separate process from the regular risk management process with different key risks being identified in extern

AP 158 Appendix A
SRPSD Enterprise Risk Management Framework
Revised December 6, 2021

6 ENTERPRISE RISK MANAGEMENT TERMINOLOGY

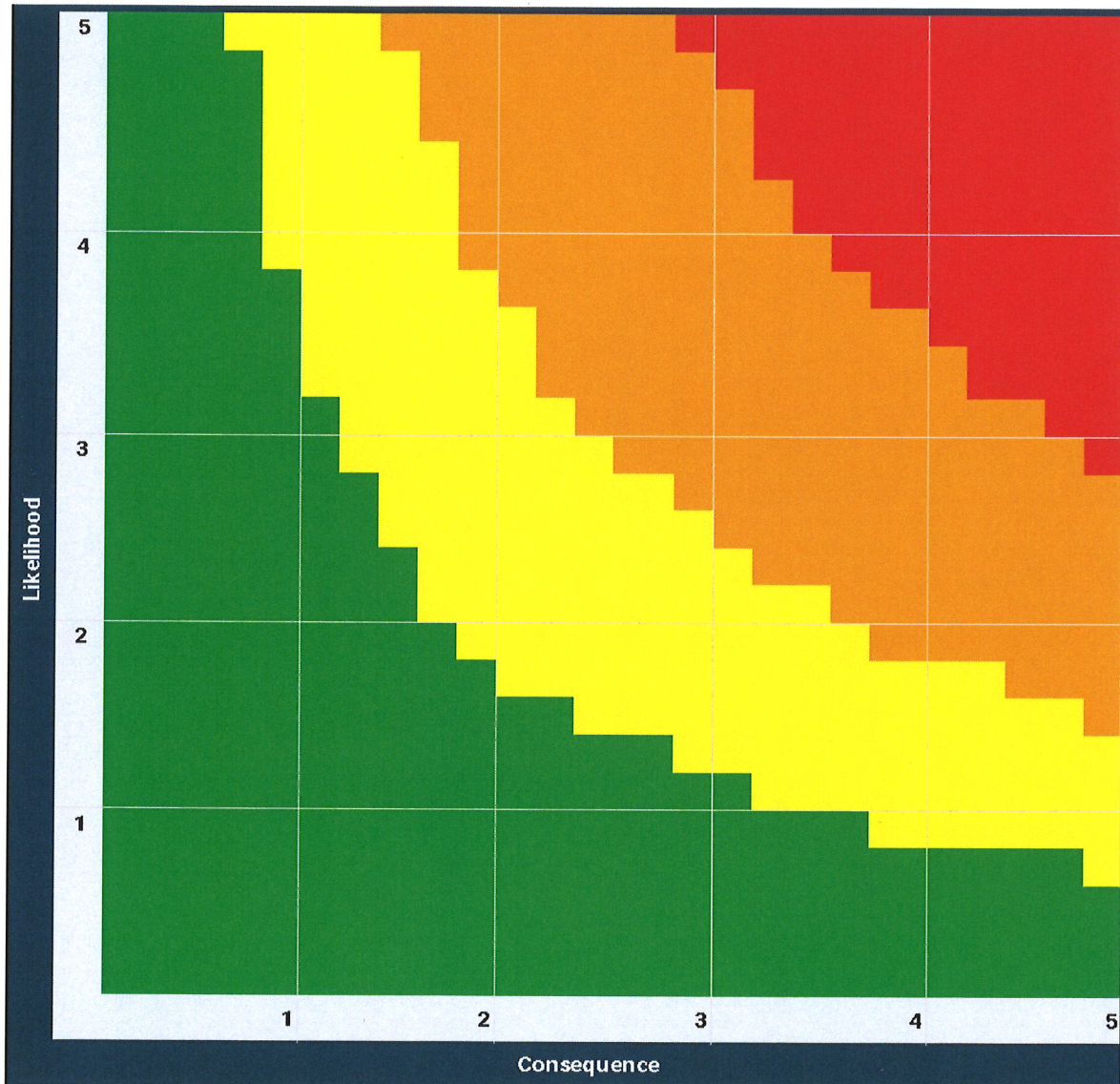
Enterprise Risk Management (ERM) is an integrated enterprise-wide risk process established over time which links the management of strategic objectives to risk in order to improve organization performance. It creates a formal process for managing the myriad of risks an organization faces. ERM is not the same as a risk assessment but, the assessment of risk is an integral part of an ERM process. Specific terminology related to ERM includes:

1. **Enterprise-wide Risks:** For identification purposes, risks may occur in any one of the following categories: financial, facilities, governance, human resources, information technology & support areas, operations, reputation and strategy & vision. Risks rated as high using division tolerance levels will be deemed enterprise-wide risks.
2. **Financial Risk:** The ability for the division to achieve its financial objectives.
3. **Inherent Risk:** The possibility that risks will prevent an organization from achieving its objectives before the consideration of processes and controls are in place to manage or mitigate the risks.
4. **Impact:** Significance of a particular risk to the entity. The significance of a particular risk can range from insignificant to severe/catastrophic. Magnitude of impact is determined with respect to an organization's risk appetite, risk capacity, and organizational objectives.
5. **Legal, Compliance and Reporting Risk:** Compliance with applicable laws, regulations, reporting requirements and Board direction.
6. **Likelihood of Occurrence:** Probability that a particular risk will occur. These probabilities range from rare to almost certain.
7. **Manage:** To control or take charge of a risk in order to avoid or minimize its adverse impact on the division and to maximize its opportunity.
8. **Management Effort:** The use of resources and implementation of processes to support the division achieving its strategic objectives.
9. **Mitigate:** To lessen or minimize the adverse impact of a risk through specific management processes or internal control activities.
10. **Optimize:** To balance potential risks versus potential opportunities within the division's stated willingness or appetite and capacity to accept risk. This may require an organization to increase or decrease the amount of risk relative to the potential opportunity.
11. **Residual Risk:** Risk remaining after considering the effectiveness of management responses (i.e., processes and controls used to manage or mitigate the risks).
12. **Reputational Risk:** Real or perceived event that has the ability to impact the public confidence in the division.
13. **Risk:** An internal or external event, activity or situation that impacts the ability of the division to achieve its vision, mission, outcomes and goals.
14. **Risk Identification:** The process of identifying and understanding potential risks to the division.

15. **Risk Management:** The process of identifying, evaluating, selecting and implementing an action plan to avoid or mitigate threats and to leverage and maximize, where possible, risk opportunity.
16. **Risk Monitoring:** The process of reviewing and evaluating the effectiveness of the action plan implemented through the risk management process and identifying opportunities to minimize future reoccurrence of similar risk.
17. **Risk Opportunity:** The return which may be realized if risk is assumed but managed in a manner that maximizes its potential benefit.
18. **Risk Appetite:** Level of risk an organization is prepared to accept to achieve its goals and objectives (i.e., the level of tolerance for risk in a company).
19. **Risk Owner:** An individual that has been given the authority to manage a particular risk and is accountable for doing so.

AP 158 Appendix A
SRPSD Enterprise Risk Management Framework
Revised December 6, 2021

Risk Heat Map Template



The Risk Register

All top enterprise-wide risks identified and assessed will be listed and described in a risk register. With the risk register, SRPSD will also identify the lead person (Risk Owner) accountable for managing that risk as well as key risk mitigation processes or controls that are in place to address the top enterprise-wide risks. This will take the form of a succinct description of what is actually being done to manage the

SRPSD ERM Risk Register & Heat Map 2023 01 30_AC affirmed

Risk #	Risk Name	Risk Statement	Risk Consequences	Strategic Objectives Most Affected	Risk Owner	Residual Likelihood	Residual Consequence	Residual Risk Score	Risk Applicable Extended?	2022 Likelihood	2022 Impact	2022 Score
1	Mental Health & Wellness	The Division does not have sufficient supports to respond to Staff and/or student mental health and wellness challenges that negatively impact their performance and/or achievement	<ul style="list-style-type: none"> - Harm to students or staff - Adverse impact on student success - Adverse impact on staff engagement - Adverse impact on reputation - Legal consequences and liability - Financial loss 	<ul style="list-style-type: none"> - Mental Health & Wellbeing - Inclusion & Cultural Responsiveness 	Tom Michaud	4.5	3.1	14.0	Yes			14.8
2	Student Needs & Support	The Division is unable to meet the needs of vulnerable and students with intensive needs.	<ul style="list-style-type: none"> - Negative outcomes for intensive and vulnerable students - Adverse impact on student success - Decreased enrolment and retention - Inability to meet strategic initiatives - Adverse impact on reputation 	<ul style="list-style-type: none"> - Mental Health & Wellbeing - Learning & Innovation - Citizenship & Relationships - Inclusion & Cultural Responsiveness 	Tom Michaud	4.5	3.0	13.5	Yes	4.1	3	12.3
3	Enrolment	Declining enrolment.	<ul style="list-style-type: none"> - Decrease in funding - Decreased programing and learning paths - Staff reductions - Inability to meet strategic initiatives - Adverse impact on reputation 	<ul style="list-style-type: none"> - Learning & Innovation - Inclusion & Cultural Responsiveness 	Robert Bratvold	3.5	3.5	12.3	Yes	3.3	3.6	11.9
4	Financial Sustainability	The Division's financial resources, including reserves, are insufficient to sustain current and future operations	<ul style="list-style-type: none"> - Adverse impact on reserves - Adverse impact on cashflow - Insufficient support for intensive and vulnerable students - Decreased programing and learning paths - Staff reductions - Adverse impact on student success - Adverse impact on staff engagement - Adverse impact on reputation 	<ul style="list-style-type: none"> - Mental Health & Wellbeing - Learning & Innovation - Citizenship & Relationships - Inclusion & Cultural Responsiveness - Governance & Leadership 	Jerrold Pidborochynski	3.0	3.5	10.5	Yes	3	3.6	10.8
5	Division Expectations and Staff Engagement	Decreased staff engagement due to challenging work conditions and insufficient resources	<ul style="list-style-type: none"> - Decreased staff engagement - Staff burnout - Adverse impact on student success - Insufficient support for intensive and vulnerable students - Inability to meet strategic initiatives - Adverse impact on reputation 	<ul style="list-style-type: none"> - Mental Health & Wellbeing - Governance & Leadership 	Neil Finch	2.6	3.3	8.6	Yes	3	3.4	10.2
6	Student Learning & Engagement	Inconsistent educational delivery or lack of enriched student learning.	<ul style="list-style-type: none"> - Adverse impact on student success - Decreased enrolment and retention - Decreased funding - Inability to meet strategic initiatives - Adverse impact on reputation 	<ul style="list-style-type: none"> - Mental Health & Wellbeing - Learning & Innovation - Citizenship & Relationships - Inclusion & Cultural Responsiveness 	Jen Hingley	3.4	3.4	11.6	Yes	3.3	3	9.9
7	Infrastructure	Aging or insufficient infrastructure that does not meet current or future needs of the Division.	<ul style="list-style-type: none"> - Adverse impact on student success - Inequitable opportunities - Decreased enrolment and retention - Harm to staff, students, or the public - Interruption to operations - Financial loss - Loss of stakeholder confidence - Legal consequences and liability - Adverse impact on reputation 	<ul style="list-style-type: none"> - Mental Health & Wellbeing - Learning & Innovation - Inclusion & Cultural Responsiveness - Governance & Leadership 	Mike Hurd	2.9	3.0	8.7	Yes	2.5	3.4	8.5

SRPSD ERM Risk Register & Heat Map 2023 01 30_AC affirmed

8	Business Disruption	Operations are disrupted by natural or human-caused events such as pandemics, severe weather, etc	<ul style="list-style-type: none"> - Harm to students, staff, or public - Adverse impact on reputation - Legal consequences and liability - Financial loss - Adverse impact on student success - Insufficient support for intensive and vulnerable students - Inability to meet strategic initiatives 	<ul style="list-style-type: none"> - Mental Health & Wellbeing - Learning & Innovation - Governance & Leadership 	Jerrold Pidborochynski	2.4	2.3	5.5	No	4.6	1.5	6.9
9	Public Relations	The Division employs ineffective external communication strategies or public relations, including social media.	<ul style="list-style-type: none"> - Adverse impact on reputation - Decreased enrolment and retention - Decreased funding - Inability to meet strategic initiatives 	<ul style="list-style-type: none"> - Citizenship & Relationships - Inclusion & Cultural Responsiveness 	Garett Tebay	2.0	2.4	4.8	No	2.5	2.4	6
10	Diversity & Inclusion	The Division is or is perceived to be racist or discriminatory	<ul style="list-style-type: none"> - Adverse impact on reputation - Adverse impact on student success - Decreased enrolment and retention - Inability to meet strategic initiatives 	<ul style="list-style-type: none"> - Mental Health & Wellbeing - Learning & Innovation - Citizenship & Relationships - Inclusion & Cultural Responsiveness - Governance & Leadership 	Tom Michaut	2.5	2.5	6.3	No	2	2.6	5.2
11	Professional Development	Staff do not acquire or develop critical skills needed to support students and deliver innovative or creative learning experiences.	<ul style="list-style-type: none"> - Lack of critical skills to deliver innovative/creative learning experiences - Insufficient support for intensive and vulnerable students - Adverse impact on student success - Inability to meet strategic initiatives - Adverse impact on reputation 	<ul style="list-style-type: none"> - Learning & Innovation - Inclusion & Cultural Responsiveness 	Jen Hingley	1.1	2.6	2.9	No	1.8	2.8	5
12	Technology	Technology does not meet current or future needs of the Division.	<ul style="list-style-type: none"> - Adverse impact on student success - Disruption to learning and operations - Insufficient support for intensive and vulnerable students - Inability to deliver innovative and creative learning experiences - Inability to meet strategic initiatives - Adverse impact on reputation 	<ul style="list-style-type: none"> - Learning & Innovation - Inclusion & Cultural Responsiveness - Governance & Leadership 	Jerrold Pidborochynski	2.6	2.5	6.5	No	2	2.5	5
13	Community Needs & Expectations	The Division does not meet the needs and expectations of its communities.	<ul style="list-style-type: none"> - Adverse impact on reputation - Decreased enrolment and retention - Decreased funding - Inability to meet strategic initiatives 	<ul style="list-style-type: none"> - Citizenship & Relationships - Inclusion & Cultural Responsiveness 	Garett Tebay	2.0	2.0	4.0	No	2.3	2.1	4.8
14	Safety	A safety incident causing harm to students, staff, or the public.	<ul style="list-style-type: none"> - Harm to students, staff, or public - Adverse impact on reputation - Legal consequences and liability - Financial loss - Disruption to operations 	<ul style="list-style-type: none"> - Mental Health & Wellbeing - Inclusion & Cultural Responsiveness - Governance & Leadership 	Cory Fram	2.5	2.0	5.0	No	2.3	2	4.6
15	Governance	The Board's and/or student representatives' influence, decisions or oversight is not in the best interest of the Division.	<ul style="list-style-type: none"> - Inability to meet strategic initiatives - Adverse impact on reputation - Insufficient support for intensive and vulnerable students - Adverse impact on student success - Adverse impact on enrolment or student retention - Adverse impact on staff engagement 	<ul style="list-style-type: none"> - Governance & Leadership 	Board Chair	2.3	2.0	4.6	No	2.4	1.9	4.6
16	Volunteers	Harm to students or reputation due to activities of volunteers.	<ul style="list-style-type: none"> - Harm to students - Adverse impact on student success - Adverse impact on reputation - Legal consequences and liability - Financial loss 	<ul style="list-style-type: none"> - Mental Health & Wellbeing 	Cory Fram	1.1	2.4	2.6	No	1.3	3.5	4.6

SRPSD ERM Risk Register & Heat Map 2023 01_30_AC affirmed

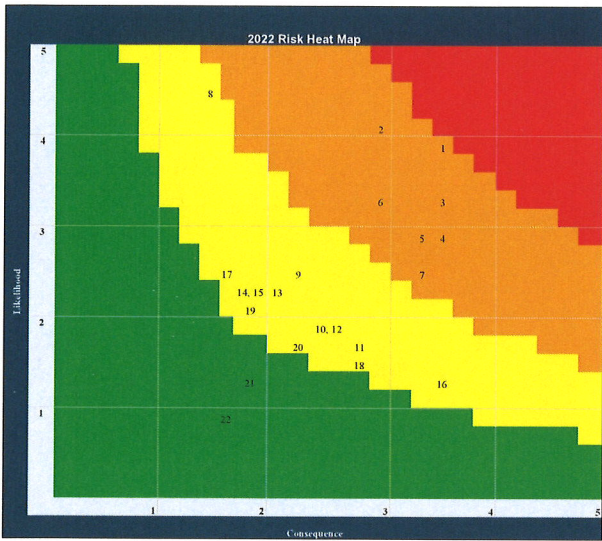
17	Strategic Partners	The Division is not maximizing expertise and benefits from strategic partnerships to support students.	<ul style="list-style-type: none"> Missed opportunities Insufficient support for intensive and vulnerable students Adverse impact on student success Decreased enrolment and retention Decreased funding Inability to meet strategic initiatives Adverse impact on reputation 	<ul style="list-style-type: none"> Governance & Leadership Citizenship & Relationships 	Cory Trann	1.9	1.9	3.6	No	2.5	1.8	4.5
18	IT Security	An IT security incident resulting in loss of access to systems, data loss, data integrity or privacy being compromised.	<ul style="list-style-type: none"> Disruption to learning and operations Financial loss Legal consequences and liability Adverse impact on student success Inability to meet strategic initiatives Adverse impact on reputation 	<ul style="list-style-type: none"> Governance & Leadership 	Jerrold Pidborochynski	1.6	3.5	5.6	No	1.6	2.8	4.5
19	Curriculum & Learning Pathways	Curriculum and learning paths do not provide students with diverse opportunities, critical learning, and life skills	<ul style="list-style-type: none"> Adverse impact on student success Decreased enrolment and retention Decreased funding Inability to meet strategic initiatives Adverse impact on reputation 	<ul style="list-style-type: none"> Learning & Innovation Citizenship & Relationships Inclusion & Cultural Responsiveness 	Jen Hingley	1.5	2.4	3.6	No	2.1	2	4.2
20	Government Priorities	The Division is unable to adapt to or manage changing government priorities.	<ul style="list-style-type: none"> Decrease in funding Decreased programing and learning paths Staff reductions Decreased enrolment and retention Inability to meet strategic initiatives Adverse impact on reputation 	<ul style="list-style-type: none"> Governance & Leadership 	Robert Bratvold	1.3	2.1	2.7	No	1.8	2.3	4.1
21	Fraud	The Division is exposed to fraud perpetrated by internal and/or external parties.	<ul style="list-style-type: none"> Financial loss Legal consequences and liability Loss of stakeholder confidence Adverse impact on reputation 	<ul style="list-style-type: none"> Governance & Leadership 	Jerrold Pidborochynski	1.0	1.4	1.4	No	1.4	1.9	2.7
22	Compliance	The Division does not comply with laws, regulations, and Ministry requirements	<ul style="list-style-type: none"> Financial loss Legal consequences and liability Loss of stakeholder confidence Adverse impact on reputation 	<ul style="list-style-type: none"> Governance & Leadership 	Robert Bratvold	1.0	2.0	2.0	No	1	1.8	1.8

Number of risks that exceed 7.99 (our previously established risk tolerance for monitoring only) and require more actions and an annual report

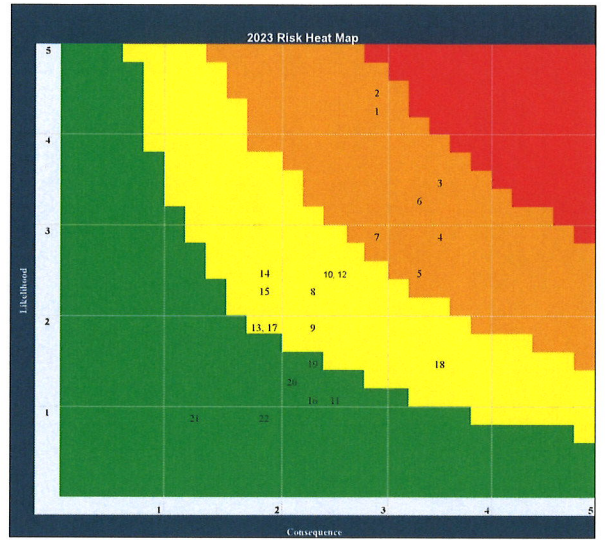
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SRPSD ERM Risk Register & Heat Map 2023 01 30_AC affirmed



- LEGEND**
- 1 Mental Health & Wellness
 - 2 Student Needs & Support
 - 3 Trademark
 - 4 Financial Sustainability
 - 5 Division Expectations & Staff Engagement
 - 6 Student Learning & Engagement
 - 7 Infrastructure
 - 8 Business Disruptions
 - 9 Public Relations
 - 10 Diversity & Inclusion
 - 11 Professional Development
 - 12 Technology
 - 13 Community Needs & Expectations
 - 14 Safety
 - 15 Governance
 - 16 Vulnerabilities
 - 17 Strategic Partners
 - 18 IT Security
 - 19 Curriculum & Learning Pathways
 - 20 Government Priorities
 - 21 Fraud
 - 22 Compliance



The following template provides the board information to interpret each of the individual risk owners reports that follow.















SRPSD ERM Risk Owners Report: TEMPLATE						
2023-02-20						
Risk Status Categories						
Low Risk	Accept and monitor. Manage by routine procedures					
Moderate risk	Accept or mitigate. Risk Owner to review specific monitoring procedures at least every 12 months					
High Risk	Mitigate or transfer risk. Risk owner to develop and implement appropriate risk mitigation strategies and plans within 12 months					
Extreme Risk	Mitigate, transfer or avoid. Immediate risk treatment action is required with collective leadership team involvement. Appropriate risk treatment strategies and mitigation plans should be developed and implemented within six months.					
Action Status Legend						
not started		in progress		complete/ongoing		
early stages		nearly complete				
Risk Description						
Risk Name	Name of Risk from Risk Register					
Risk Description	This is the statement of the risk (from a deficit perspective) of what it is that could prevent the division from acheiveing its strategic objectives					
Risk Owner	Name of Lead Senior Admin					
Previous Risk Status		2022-01-01				
Current Risk Status		2023-01-23				
Key Actions in Risk Management Plan						
Action Description					Previous Status	Current Status
These lines will be filled with the most important or significant strategies in place to mitigate the risk						
Each action will include an indication of implementation progress in the next two columns (legend is above)						

















Risk Description						
Risk Name	Mental Health and Wellness					
Risk Description	The Division does not have sufficient supports to respond to Staff and/or student mental health and wellness challenges that negatively impact their performance and/or achievement.					
Risk Owner	Tom Michaud					
Previous Risk Status	High	2022-01-01				
Current Risk Status	High	2023-01-23				
Key Actions in Risk Management Plan						
Action Description					Previous Status	Current Status
Team of coaches and consultants focusing on capacity-building supports for classroom-based strategies, particularly around trauma-informed teaching.					●	●
Social workers and mentors are allocated to support student mental health and wellness.					●	◐
Mental Health Framework in place					◐	◐
Employee Assistance Programs (EAP) in place.					◐	◐
Trauma response teams in place to go to school communities and guide response to incidents.					●	●
Mental health literacy training provides benefits to staff and students.					◐	◐
ASIST (Acquired Suicide Intervention Skills Training) for teachers and other staff provides training to recognize threats and methodology for how to address the issue.					●	●
Continue to access mental health grants made available to school divisions which are used to fund training and supports					●	●
Involved in local community hub of interagency supports.					●	●
Partnership with health authority provides outreach supports at some schools					●	◐
Provincial Mental Health Capacity Building in Schools pilot project expansion approved for PACI					○	◐

Risk Description					
Risk Name	Student Needs and Supports				
Risk Description	The Division is unable to meet the needs of vulnerable students and students with intensive needs.				
Risk Owner	Tom Michaud				
Previous Risk Status	High	01-Jan-22			
Current Risk Status	High	23-Jan-23			
Key Actions in Risk Management Plan					
Action Description				Previous Status	Current Status
Development of SRPSD Inclusive Education Model					
Early needs-based interventions that provide supports for students as young as 3 years of age.					
Specialized learning centres for students with intensive needs.					
Fully engaged in Response To Intervention (RTI) which is aligned with the province's needs-based model for inclusive education.					
Referencing and social regulation supports provide specialized programming for students with regulation challenges					
Resources allocated to assistive technology to provide help with needs in classrooms					
Strong team of coaches and consultants, including SLPs and psychologist working in collaboration with contracted OTs and external psychologists.					
Multisensory room equipped at most schools as part of the commitment to inclusion.					
Accessible transportation priority focus					
Mechanisms in place to hear what students want and need (surveys, SRSC student council).					

Risk Description						
Risk Name	Enrollment					
Risk Description	Declining Enrolment					
Risk Owner	Neil Finch					
Previous Risk Status	High	2022-01-01				
Current Risk Status	High	2023-01-23				
Key Actions in Risk Management Plan						
Action Description					Previous Status	Current Status
• Strong academic, sport, and citizenship programs.						
• Follow up with children and their families if enrolled in other divisions and learn more about reasons for the move.						
• Follow up with absent children and their families who are not attending school and have strategies to reengage those students. Strong "early learning" program and well trained staff in that area. Specific, safe spaces are set aside for early learning.						
• Inclusive and culturally responsive environment.						
• Individual tailored programming for students, regardless of need.						
• Before and after care for students and partnerships with child care facilities.						
• Early entrance plans that recognize supports for students as young as 3 years old.						
• Collect data on grade 8's, particularly registration location. There will be a process in place to help support schools that lose a high number of grade 8s to another school division(s) on an annual basis.						
• Accessible transportation - priority focus.						

Risk Description						
Risk Name	Financial Sustainability					
Risk Description	The Division's financial resources, including reserves, are insufficient to sustain current and future operations.					
Risk Owner	Jerrold Pidborochynski					
Previous Risk Status	High	2022-01-01				
Current Risk Status	High	2023-03-02				
Key Actions in Risk Management Plan						
Action Description					Previous Status	Current Status
Strong budgeting process in place with follow-through during the year. There is an estimate of funding in march which allows for timely reactions.					●	●
Reserves and surplus allocations are reviewed with the Board on an annual basis to outline restricted and unrestricted reserves. This identifies what is available and can be used while maintaining a comfortable reserve.					●	●
Financial audit and internal audits completed for schools.					●	●
Financial reporting to the Board via quarterly Board report.					●	●
Live budget vs. actual provided via the Atrieve system.					●	●

Risk Description						
Risk Name	Division Expectations and Staff Engagement					
Risk Description	Decreased staff engagement due to challenging work conditions and insufficient resources					
Risk Owner	Neil Finch					
Previous Risk Status	High	2022-01-01				
Current Risk Status	High	2023-01-23				
Key Actions in Risk Management Plan						
Action Description					Previous Status	Current Status
Communication is open and questions and comments are encouraged.						
Administration procedure is in place to deal with complaints and feedback.						
Employee satisfaction survey helps to understand staff sentiment. Commitments are provided to follow up and through and report back on survey and plans going forward.						
Affirmation provided to teachers and support staff. Remind them that they are doing great things for kids and why they do what they do.						
An accountability report is provided annually to the Board. Additional reporting around engagement and grievances are provided.						
At the beginning of the year, additional staff is provided to help with administrative workload.						
Annually a majority of employees fill out individual surveys to confirm with their employer that they are satisfied or hoping for a change to help them continue to be challenged, engaged and satisfied.						

Risk Description						
Risk Name	Student Learning & Engagement					
Risk Description	Inconsistent educational delivery or lack of enriched student learning.					
Risk Owner	Jennifer Hingley					
Previous Risk Status	High	2022-01-01				
Current Risk Status	High	2023-01-23				
Key Actions in Risk Management Plan						
Action Description					Previous Status	Current Status
Development of models of instruction (Literacy, Math, EPBL, and High School) that include high impact teaching strategies.						
Structured leadership and teacher learning communities						
Coaching program in place in all schools focussed on capacity building						
Student data analysis system in place to aid in monitoring student growth						
Onboarding PD for new teacher hires to bring clarity to expectations						
Superintendent learning walks/school visits to connect with principals						
Teacher PD offerend aligned to school goals and responsive to teacher needs.						
Ongoing research to inform instructional models/strategies and reource development/procurement.						

Risk Description						
Risk Name	Infrastructure					
Risk Description	Aging or insufficient infrastructure that does not meet current or future needs of the Division. Many school facilities do not meet or support 21st century learning.					
Risk Owner	Mike Hurd					
Previous Risk Status	High	2022-01-01				
Current Risk Status	High	2023-01-23				
Key Actions in Risk Management Plan						
Action Description					Previous Status	Current Status
Asset planner software provides info on facilities including major building elements and when maintenance is required or in need of replacement.					●	●
Facility committee as part of the Board which reviews facilities portfolio and planning.					●	●
Procedures and processes around maintenance and caretaking staff.					◐	◐
Service requests are utilized to facilitate maintenance through a centralized maintenance and upgrades department.					●	●
Work and planning is a cooperative process between schools and maintenance if funds raised for things like playgrounds etc.					◐	◐
Annual review of school with administrator to identify priority wishlist. What does the school need as well as required maintenance - this is built into the budget Major capital facility needs are tracked through asset planner.					●	●
Accountability report on capital planning and facilities & maintenance. Report provides work completed previous year.					◐	◐
Review three year Preventative Maintenance Renewal Plan at least annually.					●	●
Develope and implement minor/major capital plan and submit to Ministry					●	●

MEETING DATE: March 27, 2023

Type of Meeting	Agenda Items	Intent
<input checked="" type="checkbox"/> Regular	<input type="checkbox"/> Correspondence	<input type="checkbox"/> Information
<input type="checkbox"/> Closed Session	<input type="checkbox"/> New Business	<input checked="" type="checkbox"/> Decision
<input type="checkbox"/> Committee of the Whole	<input checked="" type="checkbox"/> Reports from Administrative Staff	<input type="checkbox"/> Discussion
	<input type="checkbox"/> Other: _____	<input type="checkbox"/> Consent Item
<i>Primary Policy Reference:</i>	<u>2.8.7</u>	

FROM: J. Pidborochynski, Chief Financial Officer **ATTACHMENTS**

BACKGROUND

RE: FINANCIAL STATEMENTS - Charity and Scholarship Fund

The audit of the Charity and Scholarship Fund has been completed for the year ended December 31, 2022. The financial statements will be reviewed in detail with the Board.

RECOMMENDATION

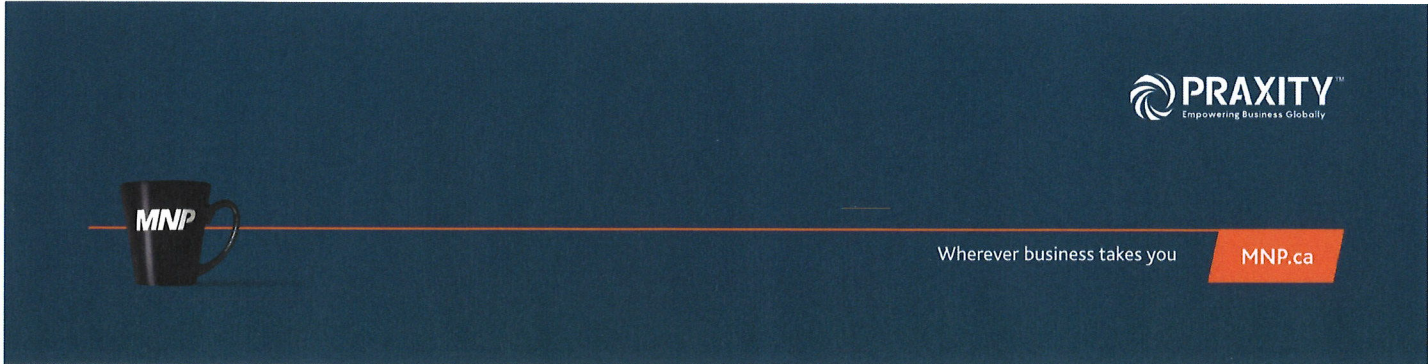
That the Board approve the Financial Statements for the Charity and Scholarship Fund.



Saskatchewan Rivers Public School Division No. 119 - Charity and Scholarship Fund

2022 Audit Findings
Report to the Board of Trustees
December 31, 2022

Kerry Vezeau, CPA, CGA
T: 306.765.8584
E: kerry.vezeau@mnp.ca



Overview

We are pleased to submit to you this Audit Findings Report (the "Report") for discussion of our audit of the financial statements of Saskatchewan Rivers Public School Division No. 119 - Charity and Scholarship Fund (the "Charity") as at December 31, 2022 and for the year then ended. In this report we cover those significant matters which, in our opinion, you should be aware of as members of the Board of Trustees.

As auditors, we report to the members on the results of our examination of the financial statements of the Charity as at and for the year ended December 31, 2022. The purpose of this Report is to assist you, as members of the Board of Trustees, in your review of the results of our audit.

This Report is intended solely for the information and use of the Board of Trustees and management and should not be distributed to or used by any other parties than these specified parties.

We appreciate having the opportunity to meet with you and to respond to any questions you may have about our audit, and to discuss any other matters that may be of interest to you.

Engagement Status

We have completed our audit of the financial statements of the Charity which has been carried out in accordance with Canadian generally accepted auditing standards and are prepared to sign our Independent Auditor's Report subsequent to completion of the following procedures:

- Receipt of the signed management representation letter;
- Discussion of subsequent events with the Board of Trustees; and,
- the Board of Trustees review and approval of the financial statements.

No significant limitations were placed on the scope or timing of our audit.

Independent Auditor's Report







We expect to have the above procedures completed and to release our Independent Auditor's Report on March 6, 2023.





Our Independent Auditor's Report will provide a qualified opinion to the members. A draft copy of our proposed Independent Auditor's Report has been provided as additional materials to this report. The matters disclosed in the Independent Auditor's Report are discussed further in the relevant sections of the Report.

Audit Reporting Matters

Our audit was carried out in accordance with Canadian generally accepted auditing standards, and included a review of all significant accounting and management reporting systems, with each material year end balance, key transaction and other events considered significant to the financial statements considered separately.

Significant Audit, Accounting and Reporting Matters

Area	Comments	
	Changes from Audit Service Plan	There were no deviations from the Audit Service Plan previously presented to you.
	Final Materiality	Final materiality used for our audit was \$10,000 for December 31, 2022, and \$4,500 for December 31, 2021.
	Identified or Suspected Fraud	While our audit cannot be relied upon to detect all instances of fraud, no incidents of fraud, or suspected fraud, came to our attention in the course of our audit.
	Identified or Suspected Non-Compliance with Laws and Regulations	Nothing has come to our attention that would suggest any non-compliance with laws and regulations that would have a material effect on the financial statements.
	Matters Arising in Connection with Related Parties	No significant matters arose during the course of our audit in connection with related parties of the Charity.
	Going Concern	There were no events or conditions identified that may cast significant doubt on the entity's ability to continue as a going concern.

Area		Comments
	Auditor's Views of Significant Accounting Practices, Accounting Policies and Accounting Estimates	<p>The application of Canadian public sector accounting standards allows and requires the Charity to make accounting estimates and judgments regarding accounting policies and financial statement disclosures.</p> <p>As auditors, we are uniquely positioned to provide open and objective feedback regarding your Charity's accounting practices, and have noted the following items during the course of our audit that we wish to bring to your attention.</p> <p>The accounting policies used by the Charity are appropriate and have been consistently applied.</p>
	Financial Statement Disclosures	The disclosures made in the notes to the financial statements appear clear, neutral and consistent with our understanding of the entity and the amounts presented in the financial statements.
	Significant Deficiencies in Internal Control	While our review of controls was not sufficient to express an opinion as to their effectiveness or efficiency, no significant deficiencies in internal control have come to our attention.
	Matters Arising From Discussions with Management	There were no significant matters discussed, or subject to correspondence, with management that in our judgment need be brought to your attention.

Significant Risk Areas and Responses

Significant Risk Area	Response and Conclusion
<p>Donations</p> <p>Risk that donations are missing from the balance due to misappropriation of the corresponding asset</p>	Qualified opinion issued.
<p>Scholarships paid</p> <p>Risk that scholarships are paid to inappropriate recipients</p>	MNP performed testing on appropriate approval for payment and reviewed application information to verify the applicant existed. No exceptions were noted.

Other Areas

Area	Comments
Auditor Independence	We confirm to the Board of Trustees that we are independent of the Charity. Our letter to the Board of Trustees discussing our independence is included as part of the additional materials attached to this report.
Management Representations	We have requested certain written representations from management, which represent a confirmation of certain oral representations given to us during the course of our audit. This letter, provided by management, has been included as additional material to this report.
Summary of Significant Differences	No significant differences were proposed to management with respect to the December 31, 2022 financial statements.

We appreciate having the opportunity to meet with you and respond to any questions you may have about our audit, and to discuss any other matters that may be of interest to you.

Sincerely,



Chartered Professional Accountants

encls



March 6, 2023

Board of Trustees
Saskatchewan Rivers Public School Division No. 119 - Charity and Scholarship Fund
545 11th Street East
Prince Albert, SK S6V 1B1

Dear Sirs/Mesdames:

We have been engaged to audit the financial statements of Saskatchewan Rivers Public School Division No. 119 - Charity and Scholarship Fund (the "Charity") as at December 31, 2022 and for the year then ended.

CAS 260 Communication With Those Charged With Governance requires that we communicate with you matters that are significant to our engagement. One such matter is relationships between the Charity and its related entities or persons in financial reporting oversight roles at the Charity and MNP LLP and any affiliates ("MNP") that, in our professional judgment, may reasonably be thought to bear on our independence. In determining which relationships to report, the Standard requires us to consider relevant rules and related interpretations prescribed by the appropriate professional accounting body and applicable legislation, covering such matters as:

- (a) Holding a financial interest, either directly or indirectly, in a client;
- (b) Holding a position, either directly or indirectly, that gives the right or responsibility to exert significant influence over the financial or accounting policies of a client or a related entity;
- (c) Personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with a client or a related entity;
- (d) Economic dependence on a client; and,
- (e) Provision of non-assurance services in addition to the audit engagement.

We are not aware of any relationship between the Charity and MNP that, in our professional judgment, may reasonably be thought to bear on our independence, which have occurred from January 1, 2022 to March 6, 2023.

We hereby confirm that MNP is independent with respect to the Charity within the meaning of the Rules of Professional Conduct of the Chartered Professional Accountants of Saskatchewan as of March 6, 2023.

This report is intended solely for the use of Board of Trustees, management and others within the Charity and should not be used for any other purposes.

We look forward to discussing with you the matters addressed in this letter as well as other matters that may be of interest to you. We will be prepared to answer any questions you may have regarding our independence as well as other matters.

Sincerely,

MNP LLP

Chartered Professional Accountants

MNP LLP

101 - 1061 Central Avenue, Prince Albert SK, S6V 4V4

855.667.3310 T: 306.764.6873 F: 306.763.0766



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**Saskatchewan Rivers Public School Division No. 119 -
Charity and Scholarship Fund
Financial Statements**
December 31, 2022

DRAFT - For Management Only

**Saskatchewan Rivers Public School Division No. 119 -
Charity and Scholarship Fund
Contents**

For the year ended December 31, 2022

	<i>Page</i>
Independent Auditor's Report	
Financial Statements	
Statement of Financial Position.....	1
Statement of Revenue and Expenses and Changes in Fund Balances.....	2
Statement of Cash Flows.....	3
Notes to the Financial Statements.....	4

DRAFT - For Management Only

Independent Auditor's Report

To the Board of Education of Saskatchewan Rivers Public School Division No. 119 - Charity and Scholarship Fund:

Qualified Opinion

We have audited the financial statements of Saskatchewan Rivers Public School Division No. 119 - Charity and Scholarship Fund (the "Charity"), which comprise the statement of financial position as at December 31, 2022, and the statements of revenues and expenses, changes in fund balances and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Charity as at December 31, 2022, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Qualified Opinion

In common with many not-for-profit organizations, the Charity derives revenues from donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the Charity. Therefore, we were not able to determine whether any adjustments might be necessary to donation revenues, excess of revenues over expenses, and cash flows from operations for the years ended December 31, 2022, current assets as at December 31, 2022, and fund balances as at January 1, 2022 and December 31, 2022. Our audit opinion on the financial statements for the year ended December 31, 2021 was similarly modified because of the possible effects of a similar limitation in scope.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Charity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Charity's financial reporting process.

Independent Auditor's Report *continued*

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Prince Albert, Saskatchewan

March 6, 2023

Chartered Professional Accountants

**Saskatchewan Rivers Public School Division No. 119 -
Charity and Scholarship Fund
Statement of Financial Position**

As at December 31, 2022

	<i>Charity Fund</i>	<i>Scholarship Fund</i>	2022	2021
Assets				
Current				
Cash	316,464	75,534	391,998	303,148
Funds				
Charity Fund	316,464	-	316,464	226,272
Scholarship Fund	-	75,534	75,534	76,876
	316,464	75,534	391,998	303,148

Approved on behalf of the Trustees

Trustee

Trustee

DRAFT - For Management Only

The accompanying notes are an integral part of these financial statements

**Saskatchewan Rivers Public School Division No. 119 -
Charity and Scholarship Fund**
Statement of Revenue and Expenses and Changes in Fund Balances
For the year ended December 31, 2022

	<i>Charity Fund</i>	<i>Scholarship Fund</i>	2022	2021
Revenue				
Donations	108,019	16,114	124,133	114,649
Interest income	6,462	1,844	8,306	2,033
Donations in kind	-	-	-	3,444
	114,481	17,958	132,439	120,126
Expenses				
School expenses	24,289	-	24,289	85,348
Scholarships paid	-	19,300	19,300	27,620
Total expenses	24,289	19,300	43,589	112,968
Excess (deficiency) of revenue over expenses	90,192	(1,342)	88,850	7,158
Fund balance, beginning of year	226,272	76,876	303,148	295,990
Fund balance, end of year	316,464	75,534	391,998	303,148

DRAFT - For Management Only

The accompanying notes are an integral part of these financial statements

**Saskatchewan Rivers Public School Division No. 119 -
Charity and Scholarship Fund
Statement of Cash Flows**

For the year ended December 31, 2022

	<i>Charity Fund</i>	<i>Scholarship Fund</i>	2022	2021
Cash provided by (used for) the following activities				
Operating				
Excess (deficiency) of revenue over expenses	90,192	(1,342)	88,850	7,158
Increase (decrease) in cash resources	90,192	(1,342)	88,850	7,158
Cash resources, beginning of year	226,272	76,876	303,148	295,990
Cash resources, end of year	316,464	75,534	391,998	303,148

DRAFT - For Management Only

The accompanying notes are an integral part of these financial statements

Saskatchewan Rivers Public School Division No. 119 - Charity and Scholarship Fund Notes to the Financial Statements

For the year ended December 31, 2022

1. Incorporation and nature of the organization

Saskatchewan Rivers Public School Division No. 119 - Charity and Scholarship Fund (the "Charity") was incorporated under The Non-Profit Corporations Act, 1995 on September 2, 1997 and thus is exempt from income taxes under Section 149 of the Income Tax Act. It was established to solicit funds or donations in kind for the purpose of carrying out training, instruction and improving human knowledge through the establishment and operating of schools in the Saskatchewan Rivers Public School Division No. 119 including the provision of scholarships, bursaries, and prizes for scholastic achievement and to undertake research in a recognized field of knowledge.

2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian public sector accounting standards for government not-for-profit organizations and reflect the following significant accounting policies:

Fund accounting

The Charity follows the restricted fund method of accounting for contributions, and maintains two funds: Charity Fund and Scholarship Fund.

The Charity Fund reports the assets, revenues and expenses related to donations received by individual schools of the Saskatchewan Rivers Public School Division No. 119 and the dispersal of funds from those donations on approved school expenses.

The Scholarship Fund reports the assets, revenue and expenses related to scholarship bequests made by individuals or groups and scholarship payments to students attending schools of the Saskatchewan Rivers Public School Division No. 119 made annually based on individual scholarship criteria.

Measurement uncertainty (use of estimates)

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in excess of revenues over expenses in the years in which they become known.

Revenue recognition

The Charity uses the restricted fund method of accounting for contributions. Restricted contributions related to the Charity and Scholarship Funds are recognized in the fund corresponding to the purpose in which they were contributed in the year received.

Interest revenue earned is recognized as revenue in the related fund.

Contributed materials and services

Contributions of materials are recognized both as contributions and expenses in the statement of operations when a fair value can be reasonably estimated and when the materials are used in the normal course of the Charity's operations and would otherwise have been purchased.

Representatives of Saskatchewan Rivers Public School Division No. 119 assist the Charity in carrying out its activities. Due to the difficulties in determining their fair value, contributed services are not recognized in the financial statements.

Financial instruments

The Charity recognizes its financial instruments when the Charity becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value. Financial instruments include cash and cash equivalents.

**Saskatchewan Rivers Public School Division No. 119 -
Charity and Scholarship Fund
Notes to the Financial Statements**
For the year ended December 31, 2022

3. Scholarship Fund

	December 31, 2021 Balance	Donations	Interest Earned	Scholarships Paid	December 31, 2022 Balance
Aaron Scholarship	\$ 7,302	\$ -	\$ 169	\$ 400	\$ 7,071
Billy Simington Scholarship	3,929	-	85	500	3,514
Carter Watson Art Scholarship Fund	4,847	-	113	200	4,760
General Scholarships	1,728	15,614	128	13,350	4,120
Harper Memorial Scholarship	20,527	-	477	1,000	20,004
Jake Gordon Harding Memorial	7,742	-	180	350	7,572
Norma Jean McConeghy Memorial	18,075	-	399	2,000	16,474
PACI Class of '53 Award	3,899	-	85	500	3,484
Science Fair – T.D. Michel	1,854	-	45	-	1,899
Science Fair – Big River	2,782	-	67	-	2,849
Stark Family Award	3,095	-	75	-	3,170
Will Skopyk Memorial	1,096	500	21	1,000	617
	\$ 76,876	\$ 16,114	\$ 1,844	\$19,300	\$75,534

DRAFT - For Management Only