



Audit Committee Revised Agenda

AC:053A

Monday, June 22, 2020

4:00 p.m.

Electronic Meeting

Trustee Members

James Li (Chair), Michelle Aarts, Christopher Mammoliti, Robin Pilkey

External Members

Mark Hughes, Ian MacKay, Mary Preece

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12.	Adjournment	

Committee Mandate

- (i) To consider and make recommendations to the Board on finance matters, including procurement and contract awards, referred to it for consideration.
- (ii) To review the impact of enrolment and policy change on the Board's budget, including reviewing the impact of enrolment trends, and marketing strategies to bolster enrolment in declining areas of the city; and
- (iii) To consider strategies to balance the capital and operating budget over a multi-year period, and to make recommendations to the Board to balance the annual capital and operating budget.

Audit Committee

Draft Minutes

December 9, 2019

A meeting of the Audit Committee was convened at 4:03 p.m. on Monday, December 9, 2019, in the Committee Room A, 5050 Yonge Street, Toronto, Ontario, with James Li presiding.

The following committee members were present: Trustees James Li (Chair), Christopher Mammoliti, and Robin Pilkey.

The following external members were present: Denise Arsenault, Mark Hughes, and Ian MacKay.

Mark Hughes and Trustee Mammoliti participated by electronic means.

Regrets were received from Trustee Michelle Aarts.

The following individuals were present in the audience: Daniel Nortes, Craig Snider, Wasif Hussain, Erin Pallett, Steve Shaw, Paula Hatt, Lilian Cheung, Pina Colavecchia, Carlene Jackson, Ted Libera, Leola Pan, Patrick Mohammed, Marisa Chiu, Angela Nardi-Addesa, Sabrina Wang, Andrew Gold.

1. Approval of the Agenda

Ian MacKay moved and seconded by Denise Arsenault: **That the agenda be approved**

The motion was carried.

2. Declarations of Possible Conflict of Interest

No conflicts were declared.

3. Approval of Meeting Minutes

Mark Hughes moved and seconded by Denise Arsenault approval of the meeting minutes of **September 23, 2019**.

The motion was carried.

4. Addressing Violence in Schools: Program Update [3803]

The Committee considered a report from staff (see AC:052A, page 7) presenting to the committee the Addressing Violence in Schools: Program Update. This item was presented to the committee by the following staff: Steve Shaw. The Committee heard and discussed:

- Staff was asked if data is showing that incident numbers are consistent. In response staff indicating that reporting under PPM128; that the numbers the TDSB is tracking has been very consistent year over year.
- Staff was also asked to what extent are violence related to social media being tracked and observed; and will this now be reported through the tracking system now in place. Staff commented that data can be tracked and reported by school location; if required. What is not being reported to staff is most difficult to ascertain. Principals have a duty to investigate when something is brought to their attention. The annual safe school incident report is generated in February providing incident type, demographic datasets, etc.
- The committee asked to comment upon what communications plan exist when incidents become public and known in the community at large. Staff stated that they do not

necessarily believe a policy exists that maps this; but that the TDSB communications unit engages with relevant internal staff that are required to respond to matters like this;

Ian MacKay moved and seconded by Mark Hughes: **That the Addressing Violence in Schools: Program Update be received.**

The motion was carried.

5. Update on External Member Recruitment

The Committee received an oral update from staff related to External Member recruitment for the Audit Committee. This item was presented to the committee by the following staff: Carlene Jackson. The Committee heard and discussed:

- The committee thanked Denise Arsenault for her service to the Audit Committee as she leaves the committee after this meeting.
- Phelps group conducted a search; and 3 candidates were interviewed.
- One individual has been selected; who will be presented to the full board of Trustees at its next board meeting.

6. 2018-19 Audited Financial Statements [3793]

The Committee considered a report from staff (see AC:052A, page 39) presenting the 2018-19 Audited Financial Statements. This item was presented to the committee by the following staff: Craig Snider and Marisa Chiu. The Committee heard and discussed:

- Staff was asked about the size of the HST rebate shown in Appendix “A”. Staff remarked that as a result of the introduction of School Cash Online this is anticipated to continue to be mitigated further.
- The committee asked staff to outline WSIB as a percentage represent as an overage. Staff responded by explaining that WISB is claims based and the figures shown represent an approximate 50% increase.
- The committee asked staff to explain what type of investments is staff using to realize the gains shown. In response staff explained that CIBC is the banker of record and that funds are on ‘Bankers Acceptance’ to realize a superior rate of return.
- The committee asked the category ‘future employee benefits’ noting it appears to remain at a high level. Staff was asked why the level doesn’t appear to have declined. Staff replied by indicating that the level is declining as surpluses from legacy plans are continuing to be moved to the employee trust for benefits. It was also noted that the OMERS deficit is not a liability to the board.
- Staff was asked whether the board submits an annual capital plan project report to Ministry. Staff commented that the board is obliged to follow a Ministry established process that permits submission of ten projects of a capital nature for Ministry review and approval. Other boards are also permitted to submit ten projects of their own to the Ministry.

Denise Arsenault moved and seconded by Trustee Pilkey:

- 1) That the Audit Committee recommend to the Board that the audited Financial Statements of the Toronto District School Board for its fiscal year ending 31 August 2019, be approved;**

- 2) **That the Audit Committee recommend to the Board that the audited Trust Financial Statements of the Toronto District School Board for its fiscal year ending 31 August 2019, be approved;**
- 3) **That the Audit Committee recommend to the Board that the internally restricted funds be applied as reported in the Appendix B, be approved.**

The motion was carried.

7. Internal Audit Department Status and Engagement Update: December, 2019 [3794]

The Committee considered a report from staff (see AC:052A, page 65) presenting an Internal Audit Department Status and Engagement Update as of December 2019. This item was presented to the committee by the following staff: Wasif Hussain. The Committee heard and discussed:

- There was no direct discussion of this item.

Ian MacKay moved and seconded by Denise Arsenault; **That the Internal Audit Department Update – December 2019 be received**

The motion was carried.

8. Summary of Feedback Requested by the Committee [3795]

The Committee considered a report from staff (see AC:052A, page 83) presenting a summary of feedback requested by the Committee. This item was presented to the committee by the following staff: Paula Hatt. The Committee heard and discussed:

- There was no direct discussion of this item.

Trustee Pilkey moved and seconded by Denise Arsenault; **That the Summary of Feedback Requested by the Committee be received.**

The motion was carried.

9. Regional Internal Audit Team (RIAT) Engagement and Status Update [3796]

The Committee considered a report from staff (see AC:052A, page 111) presenting status updates to scheduled engagements and follow-up reports as of December 2019. This item was presented to the committee by the following staff: Paula Hatt. The Committee heard and discussed:

- There was no direct discussion of this item.

Ian MacKay moved and seconded by Denise Arsenault; **That the Regional Internal Audit Team Engagement and Status Update be received.**

The motion was carried.

10. Audit Committee O. Reg 361/10 Requirements – Work Tracker [3797]

The Committee considered a report (see AC:052A, page 115) presenting the work tracker checklist of the O. Reg. 361/10 requirements, to assist with the planning of Audit Committee activities and meeting agendas. This item was presented to the committee by the following staff: Wasif Hussain. The Committee heard and discussed:

- There was no direct discussion of this matter

Trustee Pilkey moved and seconded by Ian MacKay: **That the Audit Committee RECOMMENDS that the Audit Committee O.Reg 361/10 Requirements – Work Tracker report be received.**

The motion was carried.

11. Consideration of Private Items

At 6:12 p.m. Denise Arsenault moved and seconded by Trustee Pilkey: **That the meeting be moved into PRIVATE.**

The motion was carried.

James Li
Chair



2020 External Audit Service Plan

To: Audit Committee

Date: 22 June, 2020

Report No.: 06-20-3909

Strategic Directions

- Allocate Human and Financial Resources Strategically to Support Student Needs

Recommendation

It is recommended that the 2020 External Audit Service Plan for the fiscal year ending 31 August 2020 be approved.

Context

The Audit Service Plan outlines Deloitte LLP's audit approach, audit scope, planned communications and responsibilities relating to the audits of the Toronto District School Board's financial statements for the year ending 31 August 2020.

Action Plan and Associated Timeline

For reporting purposes only.

Resource Implications

Not applicable.

Communications Considerations

Included in public minutes.

Board Policy and Procedure Reference(s)

P089 – External Auditor Independence is applicable.

Appendices

- Appendix A: External Audit Service Plan for the fiscal year ending 31 August 2020

From

Carlene Jackson, Associate Director, Business Operations and Service Excellence at Carlene.Jackson@tdsb.on.ca or at 416-397-3188.



Toronto District School Board

2020 Audit service plan

For the year ending August 31, 2020
For presentation to the Audit Committee
June 22, 2020



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June 12, 2020

Private and confidential

To the Chair and Members of the
Audit Committee
Toronto District School Board
5050 Yonge Street
Toronto ON M2N 5N8

2020 Audit service plan

Dear Audit Committee members,

We are pleased to provide you with our Audit Service Plan for the Toronto District School Board (the "Board") for the fiscal year ending August 31, 2020. This document describes the key features of our plan including our audit scope, our audit approach and our planned communications with you.

Our commitment to you is straightforward: we will provide you with outstanding professional services delivered by an experienced and dedicated team of professionals. Our professionals will continue providing you with best practices and insights to face the increasingly complex array of issues and challenges encountered by school boards in Ontario.

We are providing this audit service plan to the Audit Committee on a confidential basis. It is intended solely for the use of the Audit Committee and the Board of Trustees to assist you in discharging your responsibilities with respect to the financial statements and is not intended for any other purpose. We accept no responsibility or obligation to any third party who may rely on this report.

We look forward to discussing our audit service plan with you and answering any questions you may have.

Yours truly,

Chartered Professional Accountants

Licensed Public Accountants

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Our audit explained

Audit scope and terms of engagement

We have been engaged to perform an audit of the Board's consolidated financial statements (the "Financial Statements") prepared in accordance with the Financial Administration Act supplemented by Ontario Ministry of Education memorandum 2004:B2 and Ontario Regulation 395/11, Accounting Policies and Practices Public Entities ("Regulation 395/11"), of the Financial Administration Act as at, and for the fiscal year ending August 31, 2020. In addition, we have also been engaged to perform the audit of the Board's Trust Funds ("Trust Funds"), the Toronto Lands Corporation ("TLC") and certain government funded programs, as required. Our audits will be conducted in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). Deloitte also performs specified procedures on the Board's March year-end reporting to the Ontario Ministry of Education.

The terms and conditions of our engagement are described in the master services agreement for professional services dated April 3, 2019. The fees for services are based on our proposal submitted on January 7, 2019 and/or fees agreed with management should the scope of services change.

Audit scope and terms of engagement

Materiality

Audit risks

Materiality

We are responsible for providing reasonable assurance that the Board's Financial Statements as a whole are free from material misstatement.

Our materiality levels are based on professional judgment. We expect to use approximately 1.0% of expenses (2019 – 1.0%) as a reference point for determining materiality for the audit of the consolidated financial statements.

We will inform the Audit Committee of all uncorrected misstatements greater than a clearly trivial amount of 5% of materiality and any misstatements that are, in our judgment, qualitatively material. In accordance with Canadian GAAS, we will ask that any misstatements, greater than a clearly trivial amount, be corrected.

Audit risks

Through our preliminary risk assessment process, we have highlighted certain of the audit risks. These risks of material misstatement and related audit responses are described in the "Audit risks" section of this report.

Fraud risk

We will develop our audit strategy to address the assessed risks of material misstatement due to fraud. Determining this strategy will involve:

1. Enquiry of those involved in the financial reporting process about inappropriate or unusual activity.
2. Testing a sample of journal entries throughout the period as well as adjustments made at the end of the reporting period.
3. Identifying and obtaining an understanding of the business rationale for significant or unusual transactions that are outside the normal course of business.
4. Evaluating whether your accounting policies may be indicative of fraudulent financial reporting resulting from management's effort to manage results.
5. Evaluating whether the judgments and decisions related to management estimates indicate a possible bias.
6. Incorporating an element of unpredictability in selecting our audit procedures.

We will also ask the Audit Committee for their views about the risk of fraud, whether they know of any actual or suspected fraud affecting the Board and their role in the oversight of management's antifraud programs.

If we suspect fraud involving management, we will immediately inform The Audit Committee of our suspicions and discuss the nature, timing, and extent of audit procedures necessary to complete the audit.

Complete engagement reporting

Audit reporting

Under Canadian GAAS, we are required to communicate certain matters to the Audit Committee. The primary reports and formal communications through which we will address these matters are:

- This Audit Service Plan
- Year End Communication, and
- Our Independent Auditor's Report on the Financial Statements.

Business Insights

We will provide you with insights and offer meaningful suggestions for improvement that we identify during the audit. Appendix 2 summarizes the Communication Requirements.



Group audit controlled entity

The Board is a component of the Group Audit of the Province of Ontario's consolidated financial statements. Deloitte provides information relating to the audit of the Board to the Office of the Auditor General of Ontario ("OAGO") in conjunction with the audit by the Auditor General of Ontario for the Government of Ontario's consolidated financial statements.

Canadian Auditing Standard ("CAS 600") Group Audits require certain procedures to be carried out for significant components of Group Audits and we are required to comply with the requests of the Group Auditor. The Board is assessed as a significant component by the OAGO.

Significant event

The design of our audit plan began with a reassessment of risk areas from last year's audit. We have identified an additional significant development since our prior year risk assessment. This is an overview of how this additional development is anticipated to impact our audit plan. For a complete summary of the audit risks and the audit procedures planned, please refer to the Audit Risks section of this report.

Significant development	Impact on our 2020 audit
<p>COVID-19</p>	<p>On March 11, 2020, the World Health Organization characterized the outbreak of a strain of the novel coronavirus ("COVID-19") as a pandemic which has resulted in a series of public health and emergency measures that have been put in place to combat the spread of the virus.</p> <p>The duration and impact of COVID-19 is unknown at this time and it is not possible to reliably estimate the impact that the length and severity of these developments will have on the financial results and condition of the Board in future periods.</p> <p><i>Impact on our risk assessment</i></p> <p>To assess the impact these economic events may have on our audit, we:</p> <ul style="list-style-type: none"> • Asked management about the impact of recent economic conditions on their financial results or future financial results, such as: <ul style="list-style-type: none"> - The impact on certain revenue streams (i.e. lease rentals and permit revenue) as a result of cancellations of contracts and/or bookings due to the pandemic. We will also consider whether there are any changes in demand that may impact international student tuition fees. - Additional expenditures incurred in response to the pandemic, such as the purchase of personal protective equipment, IT equipment, and other additions to tangible capital assets in preparation for school reopening (i.e. physical barriers and Plexiglas enclosures, additional laptops, etc.) - Given physical distancing and remote working, assess whether there have been any changes to key internal controls and processes at the Board, and whether sufficient segregation of duties and other measures continue to be in place. • Considered the effect of recent events on our risk assessment and planned audit procedures <ul style="list-style-type: none"> - Our audit procedures will be adjusted to reflect any changes in revenues and expenditures as noted above. - As the plans for provincial reopening evolve, we will consider whether or not there will be any impact on our conduct of school visits for the audit of school generated funds revenue and expenses, and whether any modifications of procedures will be necessary if on-site visits are not feasible.

Significant development

Impact on our 2020 audit

- For any changes in internal controls and processes as a result of pandemic physical distancing measures, perform testing to ensure that the changes in internal controls are properly designed and implemented, and have not resulted in any control deficiencies.

Impact on our audit logistics

Our audit typically occurs over two on-site visits in June (for interim procedures) and October (for year-end procedures). Additionally, we also conduct one week of school visits in September/October. Given the current pandemic and social distancing measures, we have been in discussion with management with respect to our audit logistics. At present, we anticipate the interim audit will likely occur remotely, but will continue to monitor as the situation evolves.

Draft

Audit risks

The following table sets out certain of the audit risks, including the significant risks that we identified during our preliminary planning activities, and our proposed response to each area.

Revenue/deferred revenue*

Audit risk

Appropriate recognition of revenue in accordance with Canadian Public Sector Accounting Standards supplemented by Ontario Government regulations

We understand that as a result of the COVID-19 pandemic, that there will be changes to certain revenue streams (for example, lease rentals and permit revenues) that will be affected. Our audit response will be tailored accordingly to address these changes in circumstances.

Our proposed audit response

- Testing of Government transfers received through confirmation with the Ministry of Education
- Detailed substantive testing of revenue supplemented by analytical review procedures
- Review of grant stipulations
- Review any modifications in previous agreements as a result of COVID-19 (such as permit and rental cancellations) and ensure they have been properly reflected in the financial statements.
- Review of related disclosure

Management override of controls*

Audit risk

Management override of controls is a presumed area of risk in a financial statement audit due to management's ability to override controls that otherwise appear to be operating effectively.

Our proposed audit response

- Our audit tests the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of financial statements.
- We obtain an understanding of the business rationale for significant transactions that we become aware of that are outside of the normal course of business, or that otherwise appear to be unusual given our understanding of the Board and its environment.
- We review accounting estimates for bias and evaluate whether the circumstances producing the bias, if any, represented a risk of material misstatement.
- In addition, experienced Deloitte personnel will be assigned to the testing and review of journal entries and areas of estimates that require management judgments and assumptions.
- Professional skepticism will be maintained throughout the audit.

* Identified as area of significant risk, in accordance with Canadian Auditing Standards

Payroll

Audit risk

Significance and volume of transactions

Our proposed audit response

- Review and test the design, implementation and operating effectiveness of key internal controls related to the payroll cycle.
- Detail test payroll transactions for appropriate pay in accordance with employment agreements and other relevant documentation
- Overall analytical review of payroll amounts.

Accounting for Government Transfers in accordance with Ministry of Education directives and Ontario government regulations as it relates to capital contributions

Audit risk

Requires certain accounting which has been prescribed by the Ministry and can be complex given the significance of transactions and balances impacted at the Board.

Our proposed audit response

- Attend Ministry of Education training for school business officials and auditors to understand any new directives and reporting requirements.
- Detailed testing of transactions and balances impacted and determine that the Board has accounted for these transactions in accordance with regulations and relevant policies.
- Ensure adequate disclosure of the basis of accounting in the notes to the consolidated financial statements.

As we perform our audit procedures, we will inform you of any changes to the audit risks discussed above and the reasons for those changes. We will also inquire of the Audit Committee of any additional areas of interest which we should consider as part of our audit.

Appendix 1 – Audit approach

Deloitte's audit approach is a systematic methodology that enables us to tailor our audit scope and plan to address the unique issues facing the Board.

The following steps are not necessarily sequential nor are they mutually exclusive. For example, once we have developed our audit plan and the audit is being performed, we may become aware of a risk that was not identified during the planning phase. Based on that new information, we would reassess our planning activities and adjust the audit plan accordingly.

1. Initial planning

The Deloitte audit approach begins with an extensive planning process that includes:

- Assessing your current business and operating conditions
- Understanding the composition and structure of your business and organization
- Understanding your accounting processes and internal controls
- Understanding your information technology systems
- Reviewing the work undertaken by internal audit and the Regional Internal Audit Team (RIAT) during the year
- Identifying potential engagement risks
- Planning the scope and timing of internal control and substantive testing that take into account the specific identified engagement risks.

2. Assessing and responding to engagement risk

Our Audit approach combines an ongoing identification of risks with the flexibility to adjust our approach when additional risks are identified. Since these risks may impact our audit objectives, we consider materiality in our planning to focus on those risks that could be significant to your financial reporting.

Consideration of the risk of fraud

When we identify a misstatement or control deficiency, we consider whether it may be indicative of fraud and what the implications of fraud and significant error are in relation to other aspects of the audit, particularly the reliability of management representations.

In determining our audit strategy to address the assessed risks of material misstatement due to fraud, we will:

- Assign and supervise personnel, taking into account the knowledge, skill and ability of individuals with significant engagement responsibilities and our assessment of the risks of material misstatement due to fraud for the engagement.
- Evaluate whether the Board's selection and application of accounting policies, particularly those related to subjective measurements and complex transactions, may be indicative of fraudulent financial reporting resulting from management's effort to manage results.
- Incorporate an element of unpredictability when selecting the nature, timing and extent of our audit procedures.

We will inquire directly of the Audit Committee regarding:

- Its views about the risk of fraud,
- Whether it has knowledge of any actual or suspected fraud affecting the Board, and
- The role it exercises in the oversight of fraud risk assessment and the establishment of mitigating controls.

We will also inquire if the Audit Committee is aware of tips or complaints regarding the Board's financial reporting including those received through the Board's internal whistleblower program and, if so, the Audit Committee's responses to such tips and complaints and whether it is aware of matters relevant to the audit, including, but not limited to, violations or possible violations of laws or regulations.

If we suspect fraud involving management, we will communicate these suspicions to the Audit Committee and discuss the nature, timing, and extent of audit procedures necessary to complete the audit.

Information technology

An important part of our audit planning process involves gaining an understanding of:

1. The importance of the computer environment relative to the risks to financial reporting
2. The way in which that environment supports the control procedures we intend to rely on when conducting our audit, and
3. The computer-based information that supports our substantive procedures.

The objective of our review of computer controls is to identify potential areas of risk and assess the relevance, reliability, accuracy and completeness of the data produced by the systems. To accomplish this, we gain an up-to-date understanding of your organization's computer processing environment and our understanding of the relevant general computer controls. We then assess the design and operating effectiveness of controls considered relevant to the audit.

3. Developing and executing the audit plan

The performance of an audit includes evaluating the design and determining the implementation of internal controls relevant to the audit, testing the operational effectiveness of the controls we intend to rely on, and performing substantive audit procedures.

Audit procedures

The timing of our audit procedures is dependent upon a number of factors including the need to coordinate with management for the provision of supporting analysis and other documentation. Generally, we perform our audit procedures to allow us sufficient time to identify significant issues early, thereby allowing more time for analysis and resolution.

Tests of controls

As part of our audit, we will review and evaluate certain aspects of the systems of internal control over financial reporting to the extent we consider necessary in accordance with Canadian GAAS. The main objective of our review is to enable us to determine the nature, extent and timing of our audit tests and establish the degree of reliance that we can place on selected controls. An audit of the Financial Statements is not designed to determine whether internal controls were adequate for management's purposes or to provide assurance on the design or operational effectiveness of internal control over financial reporting.

The extent to which deficiencies in internal control may be identified through an audit of Financial Statements is influenced by a variety of factors including our assessment of materiality, our preliminary assessment of the risks of material misstatement, our audit approach, and the nature, timing and extent of the auditing procedures that we conduct. Accordingly, we gain only a limited understanding of controls as a result of the procedures that we conduct during an audit of Financial Statements.

We will inform the Audit Committee and management of any significant deficiencies that are identified in the course of conducting the audit.

Substantive audit procedures

Our substantive audit procedures consist of a tailored combination of analytical procedures and detailed tests of transactions and balances. These procedures take into account the results of our controls tests and are designed to enable us to obtain reasonable assurance that the Financial Statements are free from material misstatements. To obtain this assurance, misstatements that we identify while performing substantive auditing procedures will be considered in relation to the Financial Statements as a whole. Any misstatements that we identify, other than those that are clearly trivial (the threshold has been set at 5% of materiality), will be reported to management and the Audit Committee. In accordance with Canadian GAAS, we will request that misstatements be corrected.

Use of the work of specialists

The Deloitte Audit is distinguished by the use of a broad range of industry and functional specialists who are integral to the audit team and carry a deeper understanding of specific topics. These specialists augment the core engagement audit team in understanding business processes and related risks, and help the audit engagement team apply an appropriate level of professional skepticism to challenge significant management assumptions.

Deloitte will use internal IT specialists for the testing of IT general controls in our audit.

In addition, we will use the work of external specialists as follows:

- The Board’s Actuary – with respect to the valuation of retirement and other post-employment benefits liabilities, and
- External Legal Counsel – with respect to the assessment of claims and possible claims against the Board.

4. Reporting and assessing performance

Perform post-engagement activities

We will analyze the results of the audit procedures performed throughout the year and, prior to rendering our report, we will conclude whether:

- The scope of the audit was sufficient to support our opinion, and
- The misstatements identified during the audit do not result in the Financial Statements being materially misstated.

Independence

We have developed important safeguards and procedures to protect our independence and objectivity. If, during the year, we identify a breach of independence, we will communicate it to you in writing. Our communication will describe the significance of the breach, including its nature and duration, the action taken or proposed to be taken, and our conclusion as to whether or not the action will satisfactorily address the consequences of the breach and have any impact on our ability to serve as independent auditor to the Board.

We are independent of the Board and we will reconfirm our independence in our final report to the Audit Committee.

5. Leveraging technology

Our audit approach utilizes fully automated, paperless audit software where information and supporting schedules are prepared and exchanged electronically. Our audit software facilitates leveraging what the Board already prepares as part of account analysis and financial closings and allows us to share files and work papers with our engagement team members. We use other web-based connectivity tools and file interrogation software to quickly and comprehensively analyze data.

Our audit software supports the full lifecycle of an audit engagement. The proprietary software we use is globally connected and allows for real-time tracking, ultimately providing better status reporting to our clients. Our software leverages industry guidance and knowledge so that we tailor our approach in a meaningful way to reflect the nuances of our clients’ businesses. Our ability to customize our software to each client’s specific situation enables us to have more engaging business conversations. In addition, our software allows us to track findings and observations noted throughout the course of our audits, enabling us to provide our clients with more meaningful insights and discuss any issues as they arise with fewer surprises.

The tools described in the following table help us determine our audit scope, prepare consistent audit work papers and files, conduct analytical procedures, select data for testing, accumulate audit results, and monitor progress to provide for the timely completion of tasks. In addition, we intend to make full use of the Board’s own technologies to gain further efficiencies.

Technology	Description	Benefits
Engagement Management System	Deloitte's audit software, incorporating audit-specific templates, reference materials, support documents, and management insights	Rapid and effective electronic transfer of information among the audit team members
Deloitte Technical Library	A comprehensive online compilation of accounting and financial disclosure literature that allows Deloitte to research specific accounting issues and functions through access to authoritative literature from pertinent regulatory bodies, as well as our own interpretations and guidance	The extensive accounting and reporting guidance helps support the quick and efficient research of complex accounting matters
Deloitte Connect	A secure, interactive knowledge-sharing and project collaboration platform for our engagement teams and clients	Allows information, leading practices, and ideas to be disseminated; supports efficient access, interactive productivity, and communication

Appendix 2 – Communication requirements

Required communication	Reference
Audit service plan	
1. Our responsibilities under GAAS, including forming and expressing an opinion on the Financial Statements.	CAS 260.14.
2. An overview of the overall audit strategy, addressing: <ul style="list-style-type: none"> a) Timing of the audits b) Significant risks, including fraud risks, and c) Nature and extent of specialized skill or knowledge needed to perform the planned audit procedures related to significant risk. 	CAS 260.15.
3. Significant transactions outside of the normal course of business, including related party transactions.	CAS 260 App. 2, CAS 550.27.
Enquiries of those charged with governance	
4. How those charged with governance exercise oversight over management's process for identifying and responding to the risk of fraud and the internal control that management has established to mitigate these risks.	CAS 240.20.
5. Any known suspected or alleged fraud affecting the Board.	CAS 240.21.
6. Whether the Board is in compliance with laws and regulations	CAS 250.14.
Year end communication	
7. Fraud or possible fraud identified through the audit process.	CAS 240.40-.42.
8. Significant accounting policies, practices, unusual transactions, and our related conclusions.	CAS 260.16 a.
9. Alternative treatments for accounting policies and practices that have been discussed with management during the current audit period.	CAS 260.16 a.
10. Matters related to going concern.	CAS 570.25
11. Management judgments and accounting estimates.	CAS 260.16 a.
12. Significant difficulties, if any, encountered during the audits.	CAS 260.16 b.
13. Material written communications between management and us, including management representation letters.	CAS 260.16 c.
14. Other matters that are significant to the oversight of the financial reporting process.	CAS 260.16e.

Required communication	Reference
15. Modifications to our Independent Auditor's Reports.	CAS 260.A21.
16. Our views of significant accounting or auditing matters for which management consulted with other accountants and about which we have concerns.	CAS 260.A22.
17. Significant matters discussed with management.	CAS 260.A22.
18. Illegal or possible illegal acts that come to our attention.	CAS 250.23.
19. Significant deficiencies in internal control, if any, identified by us in the conduct of the audit of the Financial Statements.	CAS 265.
20. Uncorrected misstatements and disclosure items.	CAS 450.12-13.
21. Any significant matters arising during the audits in connection with the Board's related parties.	CAS 550.27

Appendix 3 – 2020 Summary audit timeline

This estimated audit timetable indicates our various audit activities and release of our communications as planned throughout the year:

Activity	Timing
Presentation of Audit Service Plan to the Audit Committee	June 22, 2020
Interim audit	Week of July 6, 2020
School visits	September/October 2020
Year-end audit	Commencing mid-October 2020
Review the result of our audit	December 2020

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Enterprise Risk Management (ERM) Initiative Status Update

To: Audit Committee

Date: 22 June, 2020

Report No.: 06-20-3911

Strategic Directions

- Transform Student Learning
- Create a Culture for Student and Staff Well-Being
- Create a Culture for Student and Staff Well-Being
- Allocate Human and Financial Resources Strategically to Support Student Needs
- Build Strong Relationships and Partnerships Within School Communities to Support Student Learning and Well-Being

Recommendation

It is recommended that the Enterprise Risk Management (ERM) Initiative Status Update be received.

Context

Background

The Province of Ontario released a new Enterprise Risk Management directive, effective April 1, 2020 with full compliance expected by April 1, 2021 and the first risk profile due by fall of 2020. The directive sets out principles, requirements and responsibilities for effective and efficient enterprise risk management for ministries and provincial agencies. Although TDSB is not required to adopt the directive at this time, we are taking a proactive approach of planning and implementing this initiative. The aim of this project is to bring the risk management protocols within each area of the TDSB under one umbrella allowing for broader visibility when planning and making decisions.

Rationale

Recent events, such as the labour actions, school fires, and COVID-19, have highlighted the benefits of having a robust ERM process including mitigation strategies, continuity, contingency and recovery plans. TDSB has previously identified the need to integrate ERM into the Board's decision making and planning, to ensure its strategic

and operational objectives are met, in accordance to the deliverables outlined in the Director's performance appraisal.

The COVID-19 pandemic has accelerated the need for implementation of the ERM initiative to facilitate the planning process for reopening of schools. We expect ERM will allow the TDSB to be more proactive in managing uncertainty, with the aim of producing positive outcomes. The initial stage of the TDSB's ERM framework will be to identify and prioritize key risks to create a risk profile.

Although there are some challenges on the administrative side, the greatest challenge is integration across all schools, departments and the Board as a whole. To effectively operationalize the ERM framework and to promote a risk aware culture, input, buy-in and collaboration is required from schools and all other areas of the organization.

ERM is intended to be an integrated enterprise-wide process, established over time, which links the management of risk to strategic objectives in order to improve organizational performance. It creates a formal process for managing and reporting the myriad of risks an organization faces. It will also complement the audit process to provide assurance that high risk areas are being reviewed and action plans are being adhered to.

Key outcomes of the ERM framework include:

- Increased preparedness, response and resiliency to the changing internal and external environments;
- Adopting a globally recognized risk framework to effectively and efficiently manage risk which will lead to more informed and improved decision making;
- Ensuring similar risks are addressed in a consistent manner;
- Balancing cost of controls and allocation of resources with the anticipated benefits; and,
- Increasing the value of services we deliver through innovation, continuous improvement and other positive benefits that result from enhanced risk taking.

Project Timelines

The project will be conducted under a phased approach.

Phase 1 (Winter 2020)

- Project planning, including selection of a risk framework and creation of a risk process.
- Promote the initiative and obtain buy-in from senior management and Board of Trustees.
- Confirm project scope, timelines, milestones and format of deliverables.

- Obtain and review relevant information, including the Multi-Year Strategic Plan and results of recent risk assessments.
- Identify key Board objectives using the Multi-Year Strategic Plan to facilitate the risk identification and assessment processes.
- Conduct high level stakeholder survey to create a list of risks, often referred to as a risk profile, with assigned risk owners who are responsible for those risks.

Phase 2 (Spring 2021)

- Finalize criteria and definitions for quantification of risk impact and likelihood, as well as prioritization of risks.
- Coordinate interviews with management and risk owners to identify risks in each department or operational area, and to document existing mitigating controls in place. The Enterprise Risk Management department will collaborate with risk owners, to carry out the preliminary self-assessment and to determine the risk level based on the impact and likelihood scale.
- Develop key risk categories and materials to facilitate future discussions and workshops.
- Facilitate discussion for each risk area and identify controls and mitigating factors.
- Conduct workshops with staff, management and Committee members.

Phase 3 (Summer 2021)

- Finalize outputs from ERM workshops and discussions.
- Finalize risk register, summarizing overall risk ranking and mitigating factors.
- Provide a summary presentation that applies a heat map for each risk category.
- Provide organization with findings and guidance on continued risk monitoring, reporting and updating of the ERM program.
- Utilize ERM risk register to inform annual audit planning.

The above is a tentative plan and is subject to revisions based on consultation and feedback.

A draft sample risk register is presented in Appendix C. The sample includes one COVID-19 related risk and consideration may be given to creating an exclusive broader COVID-19 risk assessment related to all TDSB operations. The risk register aims to align risks to the five goals outlined in the Multi-year Strategic Plan:

Appendix C Reference	Key Goals
1	Transform student learning
2	Create a culture for student and staff well-being

3	Provide equity of access to learning opportunities for all students
4	Allocate human and financial resources strategically to support student needs
5	Build strong relationships and partnerships within school communities to support student learning and well-being

Action Plan and Associated Timeline

Project planning is currently underway, with targeted completion of Phase 1, Winter 2020. Phase 2 is also targeted to commence in Spring 2021, subject to timelines around staffing for the Enterprise Risk Management function.

Resource Implications

TDSB is currently in the early stages of sourcing a platform for ERM documentation and reporting. Requests for budget approval for the platform will be confirmed at a later date.

Communications Considerations

Included in public minutes.

Board Policy and Procedure Reference(s)

Not applicable.

Appendices

- Appendix A: Risk Definitions
- Appendix B: Inherent Risk, Likelihood and Impact Ranking Charts
- Appendix C: Sample TDSB Risk Register

From

Carlene Jackson, Associate Director, Business Operations and Service Excellence at Carlene.Jackson@tdsb.on.ca or 416-397-3188

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Wasif Hussain, Internal Audit Manager at Wasif.Hussain@tdsb.on.ca or 416-393-0491

APPENDIX A – Risk Definitions

DEFINITIONS	
Enterprise Risk Management (ERM)	ERM is an integrated enterprise-wide process established over time which links the management of risk to strategic objectives in order to improve organization performance. It creates a formal process for managing the myriad of risks an organization faces.
Objectives	Implicit and explicit goals/objectives that TDSB is trying to achieve. These can include (for example) strategic/reputational, financial, human resource objectives.
Category of Risk	Categories are used to allocate each risk to one (most applicable) Category based on the most applicable “cause” of that risk. Only one Category is to be applied to each risk.
Risk	“Effect of uncertainty on TDSB Objectives”. The uncertainty could have a positive or negative consequence. It is measured by impact and likelihood.
Impact (Consequence)	Result or effect on outcomes from realization of a risk. There may be a range of possible impacts associated with an event.
Likelihood (Probability)	Probability that a risk will occur (or fail to occur), and/or the frequency of occurrence of the risk event.
Inherent Risk (Gross Risk)	Level of risk to the entity in the absence of any actions management is taking or might take to alter the risk’s likelihood and/or impact.
Residual Risk (Net Risk)	The level of risk to the entity given the actions management is taking to alter the risk’s likelihood and/or impact, considering the effectiveness of those management responses (i.e., processes and controls used to manage or mitigate the risks).

ERM Initiative Update

Risk Management Processes	The processes applied during strategy setting and divisional activities across the organization to identify, assess, and manage risks through risk management actions that avoid, reduce, transfer, or accept risk.
Risk Owner	<p>A risk owner is an accountable point of contact for an enterprise risk at the senior leadership level, who coordinates efforts to mitigate and manage the risk with various individuals who own parts of the risk. The responsibilities of the risk owner are to ensure that:</p> <ul style="list-style-type: none"> • Risks are identified, assessed, managed and monitored • Risks are clearly articulated in risk statements • Appropriate level of risk tolerance is determined • Various internal stakeholders are assigned responsibility for each of the sub-risks identified within an enterprise risk • Risk management is integrated into operational activities • Gaps in mitigation and monitoring activities are remediated • The status of mitigation and monitoring efforts are communicated to the Strategic Enterprise Risk Management Committee • The internal and external environments are scanned for emerging risks and opportunities
Controls	Applied to Inherent Risk and include, Avoiding Risk, Risk Prevention (reduce likelihood, e.g. policies and procedures or maintenance), Risk Reduction (reduce Consequence, e.g. sprinkler systems or signing authority), Risk Transfer (e.g. insurance or contract)
Risk Tolerance	Maximum amount of residual risk that is considered acceptable. Acceptable risk tolerance varies depending on the nature and level of the objective, and is generally higher at the entity level than at Divisional unit, project, process, and other levels.

APPENDIX B - Inherent Risk, Likelihood and Impact Ranking Charts

IMPACT RANKING CHART

Impact Categories	Insignificant - 1	Minor - 2	Moderate - 3	Major - 4	Catastrophic - 5
Financial Risk	Financial impact of is less than \$X threshold	Financial impact is between \$X to \$X threshold	Financial impact is between \$X to \$X threshold	Financial impact is between \$X to \$X threshold	Financial impact of is above \$X threshold
Legal, Governance & Compliance Risk	Legal action threatened No regulatory/legal consequence or injury risk. Outcomes remain within risk tolerances.	Civil action commenced / small fine assessed Limited regulatory/legal consequence and minor reversible injury risk. Potential outcomes remain within risk tolerances.	Criminal action threatened / moderate fine assessed Significant regulatory/legal consequence and major reversible injury risk. Potential outcomes may or may not remain within risk tolerances.	Criminal lawsuit commenced / significant fine assessed Substantial regulatory/legal consequence and irreversible injury or death risk. Potential outcomes are outside risk tolerances.	Criminal offence/ penalties for the Board Substantial regulatory/legal consequence and irreversible multiple injury or death risk. Potential outcomes are highly unacceptable
Operational Risk	Able to deliver its academic programs and services with no disruption. Potential outcomes remain within risk tolerances.	Able to deliver its academic programs and services with limited disruption. Potential outcomes remain within risk tolerances.	Able to deliver its academic programs and services with significant disruption. Potential outcomes may not remain within risk tolerances	Unable to deliver significant aspects of its academic programs and services. Potential outcomes are outside risk tolerances.	Unable to deliver its academic programs and services. Potential outcomes are highly unacceptable
Educational or Student Outcome Risk	Immaterial impact on student achievement	Student achievement metrics begin to show a decline	Parent's complain about student achievement	Overall student competency levels are below standards	Inability to satisfactorily deliver curriculum or key programs

ERM Initiative

Strategic and Reputational Risk	One negative article in one publication	Negative articles in more than one publication	Short term negative media focus and concerns raised by stakeholders	Long term negative media focus and sustained concerns raised by stakeholders	Stakeholders lose faith in management or Trustees
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LIKELIHOOD RANKING CHART

Rare - 1	Unlikely - 2	Moderate - 3	Likely - 4	Almost Certain
Extremely rare	Has happened already occasionally	Periodic occurrence	Frequent occurrence and could occur again	Very frequent occurrence. Extremely likely to reoccur

PLOTTING RESIDUAL RISK

Heat Map					
5 Almost Certain	5	10	15	20	25
4 Likely	4	8	12	16	20
3 Moderate	3	6	9	12	15
2 Unlikely	2	2	6	8	10
1 Rare	1	2	3	4	5
Likelihood	1 Insignificant	2 Minor	3 Moderate	4 Major	5 Catastrophic
Impact					

Appendix C: Sample Risk Register

<u>KEY Goals</u>	<u>Category</u>	<u>Risks</u>	Description of Risks	<u>Reference to Multi Year Strategic Plan</u>	<u>Likelihood Rating</u>	<u>Impact Rating</u>	<u>Inherent Risk Score</u>	<u>Controls</u>	<u>Residual Risk Rating</u>	<u>Residual Risk</u>	<u>Mitigation Strategy</u>	<u>Risk Owner</u>
ID's Key Goal of Multi Year Plan	Identifies the Impact Category	Most applicable "cause" of the risk. Examples include: Equity & Inclusion, Student Well- Being, Engagement & Learning, Health & Safety, Allocation of Financial Resources, etc.	Description of risks which may impede completion of key goals as well as events that may impact service delivery.	Reference to page # and applicable section of the Multi-Year Strategic Plan.	Risk rating of probability 1 – 5	Risk rating of potential impact 1 – 5	Likelihood X Impact Ratings	Policies, Procedures, Protocols Guidelines, Monitoring Mechanism and processes that contribute to the control environment of the item being examined. Internal Audit to assist in control effectiveness for input into a Controls Score.	Inherent Risk Score Less Controls Score (#)	Statement of Residual Risk Rating score with respect to TDSB Risk Appetite. Green & Yellow items are within the risk appetite and will be monitored. Orange & Red items are to be reported to Audit Committee.	Document mitigation strategy for orange & red items.	Title of Risk Owner i.e. Associate Director, SOE etc.
5	Operational Risk	Health & Safety	Operational and financial risks resulting from COVID-19, including the need for physical distancing measures and improved levels of cleanliness and maintenance.	Page 34-38: Create a Culture for Student and Staff Well- Being	4 – Likely	3 - Moderate	12	Staff will work closely with Toronto Public Health to develop health and safety protocols around limits on the number of staff/students in spaces, enhancing cleaning requirements, Personal Protective Equipment (PPE), etc. Controls reduce the inherent risk to a level 9 rating	9	Within TDSB Risk Appetite, risk is being monitored		Associate Director Business Operations and Executive Officer of Facility Services

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TDSB Internal Audit Department and Engagement Status Update – June 2020

To: Audit Committee

Date: 22 June, 2020

Report No.: 06-20-3912

Strategic Directions

- Allocate Human and Financial Resources Strategically to Support Student Needs

Recommendation

It is recommended that the TDSB Internal Audit Department and Engagement Update – June 2020 be received

Context

TDSB Internal Audit Management provides internal assurance, advisory, consulting and investigative services primarily at the school and internal process level. Attached is an update of departmental projects for the fiscal year, as of June 2020.

Action Plan and Associated Timeline

For reporting purposes only.

Resource Implications

No internal resource implications.

Communications Considerations

Included in public Audit Committee minutes.

Board Policy and Procedure Reference(s)

O.Reg 361/10 is applicable.

Appendices

- Appendix A: Internal Audit: Department and Engagement Update
- Appendix B: Fiscal Year 2019-20 School Operational Assurance Report
- Appendix C: Updated Fiscal Year 2019-20 – 2020-21 TDSB Internal Audit Plan
- Appendix D: TDSB Integrity Commissioner Annual Update to Audit Committee
- Appendix E: School Cash Online Update – September 2019
- Appendix F: Caring and Safe School Report Fiscal Year 2017-18

From

Wasif Hussain, Internal Audit Manager, at Wasif.Hussain@tdsb.on.ca or 416-393-0491.

Appendix A – TDSB Internal Audit Management: Department and Engagement Update

A. TDSB Internal Audit Management

For FY 2019-20, TDSB Internal Audit Management (IAM) was planning on conducting 44 school audits (22 per semester) but were requested to pause due to the on-going labour negotiations and then COVID-19. As of January 2020, of the 22 first semester school internal audits, we completed field work at 16 schools (7 reports issued in final, 3 draft reports issued for Management responses and 6 draft reports to be issued for Management responses) with 6 internal audits being postponed. School audits scheduled for the second semester were not conducted due to school closures.

Results to date are included in Appendix B – 2019-20 School Operational Assurance Report. Once schools reopen, IAM is planning to change its approach and audit one school per Learning Network per year (24 schools) plus follow-up audits. This approach will provide each Superintendent of Education with an additional perspective on school operations within the Learning Network they supervise as well as the opportunity to oversee implementation of best practices.

A number of special requests were also put on hold due to inaccessibility of source documents and will resume once access to facilities is granted.

In the interim, Internal Audit has shifted its focus to remote auditing, including data analysis, virtual auditing (areas where electronic documentation exists) and assisting Senior Leadership with several initiatives, these items are attached as Appendix C – Updated FY2019-20 – 2020-21 TDSB Internal Audit Plan.

B. Items External to TDSB Internal Audit (OAGO, RIAT, Ministry etc.)

Ontario Ombudsman Office

- a. In December 2019, the Office of the Ontario Ombudsman, issued their conclusion with respect to a complaint received regarding TDSB, details to be provided in the Private session.

Office of the Auditor General of Ontario

OAGO IT Value For Money Audit

- In December 2018, the Office of the Auditor General of Ontario issued a Value for Money audit report relating to information technology at the school level. As one of the DSB's sampled, TDSB provided specific action plans to address the findings noted. Internal Audit is working with ITS to manage a steering committee of relevant stakeholders throughout the Board in order for Management to deliver the action plans committed to. TDSB provided an update to the OAGO as to the status of actions plans, including electronic copies of supporting documentation to substantiate actions taken to date.

OAGO Curriculum Value For Money Audit

- In February 2020, TDSB was alerted that the OAGO would be conducting a value-for-money audit of the Ministry of Education on curriculum. The TDSB was selected as one of the school boards being visited, beginning in March 2020. The Associate Director of Leadership, Learning & School Improvement is the OAGO's main contact for this engagement and will provide an update in subsequent Committee meetings.

GTA Regional Internal Audit Team Update:

- The RIAT, had the following engagements conducted for the prior fiscal year (FY2018/19):
 - Professional Development Audit – in reporting phase
- The RIAT has planned the following engagements over the next three fiscal years:
 - Programming & Staff Utilization (Benchmarking) – FY19/20
 - Transportation Audit – FY19/20
 - Construction Management – FY 20/21
 - AP & Expenses – FY 20/21
 - Strategic Work Force, phase 1 – FY21/22
 - Strategic Work Force, phase 2 – FY21/22

TDSB Integrity Commissioner Update:

- The Office of the Integrity Commissioner and IAM have a draft Memorandum of Understanding to address matters that overlap with the two areas of the TDSB to ensure confidentiality is maintained.
- In 2019 some complaints raised issues that were of significance, in the Commissioner's view, none were sufficiently serious to merit referral to the Internal Audit Department.
- The TDSB Integrity Commissioner has provided their annual report which is attached as Appendix D.

C. Committee Requests

- In the last meeting, Committee Members requested additional reporting on School Cash Online as well as Caring & Safe Schools. To address this, the September 2019 School Cash Online reported to Financial, Budget & Enrollment Committee (FBEC) and the latest Caring & Safe School Annual Report (2017-18) have been included as Appendix E and F respectively.
- School Cash Online Key Findings (as of September 2019):
 - Board approved vendor contract in June 2015.
 - Multi-Year implementation plan began in August 2016 and was completed in May 2019 resulting in all schools using the cash-less platform.
 - Efficiencies realized included reduced time to consolidate over 580 Non-Board and 400 School Council financials as well as generating over \$2.2M in HST rebates to date.

- Caring & Safe Schools Annual Report Key Findings (2017-18 School Year)
 - Research shows that Black, Indigenous and LGBTQ students, as well as those with special education needs, are overrepresented in suspension and expulsion data, compared to representation in the overall school population.
 - 6,221 suspensions were given to 4,302 students – about 1.74% of TDSB students. The number of suspensions dropped by 15% – 1,085 fewer suspensions – from the previous school year.
 - Students that come from lower socio-economic backgrounds (considered by parent education, family income and family structure) were more likely to be suspended than students from higher socio-economic backgrounds.

D. September 2019 to August 2020 TDSB internal audits in process, completed & planned

Engagement	Description	File Status
Principal and Vice Principal Training	Requested by Academic Leadership to participate in the Committee refreshing P & VP training.	<u>Completed / On-Going:</u> Created a training module with Legal Services and Risk Management as part of VP & P Essential Learnings, to increase risk awareness and also help them understand school audits. Training has now shifted to live online webinars and is in the process of being scheduled.
School Operational Assurance Reports	School level operational audits focus on: <ul style="list-style-type: none"> • Health & Safety including Facility Management; • Financial Controls (Board and Non-Board); • Enrolment Reporting; and • Laptop and Tablet Management; 	<u>19/20 Status Update:</u> 22 schools have been selected for the first semester (began September 23 rd , 2019). As of January 2020, fieldwork for 16 schools has been completed (6 schools were rescheduled due to labour actions). <ul style="list-style-type: none"> • 7 final reports have been issued; • 3 draft report was issued for Management responses; • 6 draft reports to be issued. Semester 2 audits were cancelled due to COVID-19; we are hoping to resume when schools re-open.
Off Peak School PCard Supporting Documentation Review	Purchase Cards (PCards) are issued to certain staff for the procurement of low value items for Board use. This engagement focused on school issued PCard usage during 'off-peak' times, specifically, charges incurred during Spring, Summer and Winter Breaks.	<u>Completed:</u> IAM sampled 252 transactions from 136 Cardholders totaling \$44.5k for the off-peak periods under review. Of the 136 Cardholders, 112 (\$40.8k) responded with copies of supporting documentation, 9 (\$1.9k) provided explanations but could not locate receipts, 3 (\$0.5k) are no longer at the Board and 12 (\$1.3k) did not respond at all. Based

		on the results, no significant errors or anomalies were noted. Management requested that another PCard audit be conducted with a broader scope (full fiscal year) and include all PCard holders and not just school issued PCards.
Mobile Device Usage Monitoring Process Review	With 4,100+ mobile devices being owned by the Board, the review will focus on procedures, monitoring and oversight	<u>Status Update:</u> IAM completed the draft report and has submitted it to Management for responses. Several opportunities for improvement were recommended including consolidation and updating of usage guidelines. Management plans to respond in Summer 2020 after the RFP process for a new provider has been completed and a new vendor contract signed.
One Time Vendor Audit	Engagement will focus on all “one time vendor” categories including process and controls in place to ensure this class of vendor is being used as intended.	<u>Status Update:</u> Fieldwork has been completed and a report is being drafted. Closing meeting held in June 2020 with final report issuance with Management responses are anticipated in Fall 2020.
FY2019-20 PCard Usage	As indicated above Management requested a broader scope PCard audit to capture all cardholders for FY2019-20	<u>Status Update:</u> Downloaded all cardholder statements from September 2019 to May 2020 and in the process of normalizing data to facilitate analysis (approx. 40k lines of data). There has been an overall decrease in PCard usage from \$7.5M in 2017/18 to \$3M in 2019/20 (YTD Mar 2020). School (52%) and Facility (39%) issued PCards account for over 90% of total PCard spend. Fieldwork including follow up with PCard holders is anticipated to be completed in Fall 2020.
Vendor Spend Analysis	As a result a special request, IAM noted a risk indicator relating to a specific set of vendors and large increases in vendor spend year over year. The aim of this engagement is to determine key drivers of the increased spend.	<u>Status Update:</u> IAM is in the process of downloading vendor spend from SAP to begin the analysis. The first phase of this engagement involves identifying anomalous trends while the second phase will attempt to identify key drivers of the increased spend.



memorandum

DATE: March 16, 2020

TO: Wassif Hussain, Internal Audit Manager

FROM: Suzanne Craig, Integrity Commissioner

RE: **Integrity Commissioner Complaints Update**

The Office of the Integrity Commissioner and the Internal Audit department have developed a draft Memorandum of Understanding to address matters that overlap with the two areas of the TDSB to ensure confidentiality is maintained. The two offices collaborate in reporting matters of accountability at the Board.

In accordance with the *Education Act* and the Board Member Code of Conduct (the “Code”), the Integrity Commissioner for the Toronto District School Board (the “Integrity Commissioner”) has jurisdiction to receive or investigate complaints that relate to actions and conduct of Board Trustees. While the Integrity Commissioner may be consulted on matters that intersect with the rules of the Code (such as, personnel matters and operational policy gaps at the Toronto District School Board), pursuant to section 6.3 of the Complaint Protocol, if a complaint is not a complaint with respect to non-compliance with the Code or the complaint is covered by other legislation or a complaint procedure under another Board policy, the Integrity Commissioner shall advise the complainant and will not investigate the matter

Integrity Commissioner Reporting:

In her reporting role, the Integrity Commissioner:

- *may* report to the Board of Trustees that a specific complaint is not within the jurisdiction of the Office;
- *may* report on other circumstances of relevance to policy gaps or updates, in respect of ethics, accountability and transparency at the Board.
- *shall* report annually to the Board of Trustees on the number of complaints received and the disposition of the complaints, including those not within the jurisdiction of the Integrity Commissioner.
- *shall* report the findings following the conclusion of a Code of Conduct investigation;



memorandum

In 2019, the Integrity Commissioner received several complaints that had as their subject, matters that were not within the jurisdiction of the Commissioner's Office. While, some of these complaints raised issues that were of significance, in the Commissioner's view, none were sufficiently serious to merit referral to the Internal Audit Department.

Complaints:

1. Gifts and Donations

Complaints have been received by the Integrity Commissioner relating to the processes in place for purchasing equipment and resources in individual schools. These were not "complaints" but rather concerns about the options available to the public to subsidize individual school needs. These concerns were also raised with and directed to some Trustees. The concerns were raised by individuals who sought opportunities to contribute financially to schools in purchasing updated IT equipment, sports uniforms and other items.

The Commissioner advised the individuals who brought forward these issues that a) the concerns were not complaints and, in any event,, were not matters within the jurisdiction of the Commissioner to investigate; and b) the matters should be directed to their Trustee who in turn, could appropriately direct the concerns to the appropriate department of the Board. The Trustees with whom I spoke did adhere to their obligations under the Code and the sought the advice of my Office.

2. Whistleblower Complaints

The TDSB has a number of policies and procedures in place to identify and prevent improper professional activities. The TDSB website sets out that to "complement these policies and procedures and ensure protection against reprisals related to the reporting of suspected wrongdoing, the TDSB has a reporting system that can be used by anyone to raise concerns about suspected wrongdoing by an employee of the TDSB".

The Commissioner received complaints from teachers and Board staff, the subject of which would be more appropriately addressed through the whistleblower complaints system. I am required to maintain confidentiality regarding all matters that come to my attention during the course of my duties. Since, I did not obtain the consent of the complainants to disclose their information, I am unable to provide any detail on these complaints. The individuals who brought forward these matters to the Commissioner's Office were advised that the TDSB has put in place



memorandum

a whistleblower system that is intended to protect the complainant from reprisals, including unfair disciplinary action or termination as a result of bringing forward information on wrongdoing.

Conclusion:

The above-noted matters that came forward to the Integrity Commissioner were neither deemed to be within the Commissioner's jurisdiction to review nor deemed frivolous or vexatious. For the first category of queries, the Commissioner concluded that consideration may be given to providing Trustees with clear direction on the Board rules that govern gifts and donations from third parties and how Trustees may lend their support to community fundraising initiatives. For the second category of queries, the Commissioner concluded that enhanced communication of the existing whistleblower complaint system would benefit members of the public and staff.

Suzanne Craig

A handwritten signature in blue ink, appearing to read 'S. Craig', is written over the printed name.

Integrity Commissioner



School Cash Online Update – September 2019

To: Finance, Budget and Enrolment Committee

Date: 10 October, 2019

Report No.: 10-19-3754

Strategic Directions

- Allocate Human and Financial Resources Strategically to Support Student Needs

Recommendation

It is recommended that the School Cash Online Update – September 2019 report be received.

Context

In June 2015, the Board approved the award of a contract to KEV Software Inc. for the provision of the School Cash Suite and School Cash Online (SCO) system. This platform is used for online collection of school fees, donations and sale of school merchandise. It is also used for record keeping and reporting of school generated funds, which was previously managed using the Quicken software.

The multi-year system implementation began in August 2016 and was completed in May 2019. The platform was successfully rolled out to all TDSB schools, across 16 phases of 22 to 43 schools per phase.

The Online Donation module was rolled out to all TDSB schools in November 2016, for collection and automatic tax receipting of monetary donations.

In August 2018, the TDSB Extended Day Program (EDP) was launched, and the program utilized the School Cash Online system for collection of before and after school fees. The Extended Day Program summer school registration process was also administrated through the system. Over \$1 million in EDP fees were collected and receipted through School Cash Online to date. Starting in August 2019, families were

able to set up pre-authorized payments, to initiate bi-monthly payments for the entire 2019-20 school year through one check out transaction.

In March 2019, the online payment platform and custom forms module were made available to TDSB Central departments. Examples of Central department uses include collection of TDSB Early Years professional development course fees from staff, sale of artwork for central fundraising purposes, payroll advance reimbursements and ticket sales to Music department events.

System Efficiencies

The use of the School Cash Suite and School Cash Online system has significantly reduced the amount of staff time required for cash and cheques handling. With the use of the Online Donation Module, office staff no longer has to gather donor names and contact information for manual tax receipting purposes. Donors are able to receive their tax receipts automatically through email upon payment.

TDSB is required to consolidate over 580 school non-board and over 400 School Council PSAB reports each year for Ministry reporting purposes. Schools are no longer required to manually prepare and submit year-end school generated funds reports, as the reports are automatically generated through the system. The year-end report review and consolidation process has become more efficient and accurate, with less risk for data entry errors. Many School Councils and Student Nutrition programs have also begun using the School Cash Online system for their fundraising initiatives to minimize the volunteers' administrative burden.

The system has helped generate over \$2.26 million in HST rebates to date from school generated funds expenditures. The rebates are anticipated to increase in 2019-20 as more schools and School Councils record their payments through the system. With the completion of the School Cash Online implementation, these rebates will be used to offset annual merchant and software costs going forward. It is anticipated that schools will experience positive contribution of HST rebates after these costs are applied. Other benefits include reductions in cash count discrepancies and theft, as well as allowing parents and students the convenience of paying online.

Enclosed in the Appendices are School Cash Online report statistics as of September 30, 2019.

Action Plan and Associated Timeline

Not applicable.

Resource Implications

Not applicable.

Communications Considerations

Not applicable.

Board Policy and Procedure Reference(s)

N/A

Appendices

- Appendix A: School Cash Online Statistics as of September 30, 2019
- Appendix B: School Cash Online School-By-School Adoption Report

From

Craig Snider, Executive Officer of Finance at Craig.Snider@tdsb.on.ca at 416-395-8469

and

Marisa Chiu, Assistant Comptroller of Finance at Marisa.Chiu@tdsb.on.ca at 416-395-3563.

APPENDIX A

TORONTO DISTRICT SCHOOL BOARD

School Cash Online Statistics Report (September 30, 2019)



Over \$29.4 million in school fees and have been collected through the School Cash Online system since August 22, 2016.



Over 128,622 TDSB student accounts have been registered on School Cash Online.



Over 98% of online payment transactions were paid using credit card. 2% of transactions were paid through interac or e-wallet.



To date, over \$2 million in HST rebates have been generated through the use of the School Cash Suite accounting system. These rebates were not available with the old Quicken system.



Approximately 67.4% of schools are currently posting and collecting fees online, and the remaining 32.6% continue to collect cash and/or cheques, then log them manually.



The 2018-19 cost of using the SCO system was approximately \$656K. The annual fees were expensed through a central allocated budget, and merchant fees were charged against HST rebates reallocated to each school budget.

Online Collections vs. Cash and Cheque Collections

Year	Period	Number of schools on SCO by July 31	Online Payments Collected through SCO	Cash & Cheques Logged through SCO	Total Deposits Recorded	% of Online Payments
1	Aug 1/16 to Jul 31/17	142	2,459,612	13,105,312	15,564,924	15.8%
2	Aug 1/17 to Jul 31/18	388	8,153,784	21,040,421	29,194,205	27.9%
3	Aug 1/18 to Jul 31/19	581	13,932,796	24,179,100	38,111,896	36.6%
4	Aug 1/19 to Sep 30/19	581	4,859,174	2,353,922	7,213,096	67.4%
			29,405,366	60,678,755	90,084,121	

Online Donations Module Usage Report

Year	Period	Online Donations Collected through SCO (\$)	Number of Automatic Tax Receipts Issued	Average Online Donation Transaction (\$)
1	Aug 1/16 to Jul 31/17	78,438	515	152.31
2	Aug 1/17 to Jul 31/18	261,568	2,196	119.11
3	Aug 1/18 to Jul 31/19	478,042	5,344	89.45
4	Aug 1/19 to Sep 30/19	147,935	1,081	136.85
		965,983	9,136	105.73

HST Rebates Claimed from Expense Transactions through SCO

Year	Period	Expenses paid through SCO with HST (\$)	HST Amount Paid (\$)	HST Rebate Claimed (\$)
1	Aug 1/16 to Jul 31/17	4,275,743	473,926	394,970
2	Aug 1/17 to Jul 31/18	7,011,059	789,598	658,628
3	Aug 1/18 to Jul 31/19	12,355,388	1,337,122	1,115,092
4	Aug 1/19 to Aug 31/19*	1,024,550	110,143	91,667
	*Sept 19 HST not yet claimed	24,666,740	2,710,789	2,260,357

Fees Associated to the Use of the SCO system

Year	Period	KEV Annual Fees(\$)*	KEV Usage Fees(\$)**	Moneris Merchant Fees(\$)***	Total (\$)
1	2016-17	255,400	-	42,285	297,685
2	2017-18	357,560	-	164,308	521,868
3	2018-19	365,069	12,509	278,834	656,412
		978,029	12,509	485,427	1,475,965

* Annual contract fees to KEV Software Inc. for use of platform for school generated funds, including unrebated portion of HST. Contract term is from June to May of each year.

** 1.5% per transaction usage fee for Extended Day Program collections. 2% will be charged on the Extended Day Program and Central department online transactions from 2019-20 onwards.

*** Visa, Mastercard, Interac and other bank charges through Moneris.

REVISED

APPENDIX B

**School Cash Online School-by-School Adoption Rate Report
(September 30, 2019)**

Ward #	School Name	Students Registered on SCO	Total Students	Adoption Rate	LOI Score	LOI Rank	SCO Rollout date
1	Albion Heights Junior Middle School	16	426	3.76%	0.6841	157	Oct 2018
1	Beaumonde Heights JMS	7	579	1.21%	0.6195	192	May 2019
1	Braeburn JS	1	170	0.59%	0.9591	14	Dec 2018
1	Claireville Junior School	31	208	14.90%	0.7425	123	Oct 2018
1	Elmbank Junior Middle Academy	22	332	6.63%	0.8809	57	Feb 2019
1	Elmlea Junior School	18	332	5.42%	0.8300	79	Feb 2019
1	Greenholme Junior Middle School	10	304	3.29%	0.9602	13	Feb 2019
1	Highfield Junior School	53	674	7.86%	0.6828	158	Dec 2018
1	Humberwood Downs JM Academy	666	784	84.95%	0.5174	243	Aug 2017
1	John D Parker Junior School	43	457	9.41%	0.6265	187	Oct 2018
1	Kingsview Village Junior School	9	527	1.71%	0.9322	24	Apr 2018
1	Melody Village Junior School	112	208	53.85%	0.6905	154	Apr 2018
1	North Albion CI	50	836	5.98%	0.6105	48	Dec 2018
1	North Kipling Junior Middle School	113	591	19.12%	0.7859	101	Oct 2018
1	Parkfield Junior School	4	305	1.31%	0.8651	64	Oct 2017
1	Rivercrest Junior School	6	252	2.38%	0.5504	222	Dec 2017
1	School of Experiential Education	7	109	6.42%	0.7820	27	May 2019
1	Smithfield Middle School	35	588	5.95%	0.6323	183	Dec 2017
1	The Elms Junior Middle School	30	440	6.82%	0.9156	30	Feb 2019
1	Thistletown Collegiate Institute	63	466	13.52%	0.7404	33	Aug 2016
1	West Humber Collegiate Institute	508	1051	48.33%	0.6188	46	Dec 2016
1	West Humber Junior Middle School	11	470	2.34%	0.4376	285	Feb 2019
2	Bloordale Middle School	251	389	64.52%	0.3433	325	Feb 2017
2	Bloorlea Middle School	199	322	61.80%	0.5480	223	Oct 2016
2	Briarcrest Junior School	223	261	85.44%	0.4570	274	Apr 2017
2	Broadacres Junior School	319	361	88.37%	0.4256	294	Feb 2018
2	Burnhamthorpe Adult Learning	78	420	18.57%	0.6991	38	Feb 2019
2	Central Etobicoke High School	61	134	45.52%	0.8452	16	May 2018
2	Dixon Grove Junior Middle School	38	643	5.91%	0.8302	78	May 2018
2	Eatonville Junior School	31	249	12.45%	0.5931	208	Apr 2018
2	Etobicoke Collegiate Institute	648	1060	61.13%	0.0811	97	Dec 2016
2	Hilltop Middle School	221	563	39.25%	0.7122	141	Oct 2017
2	Hollycrest Middle School	281	441	63.72%	0.2256	372	Oct 2017
2	Humber Valley Village JMS	376	406	92.61%	0.0204	456	Aug 2017
2	John G Althouse Middle School	424	484	87.60%	0.1123	417	Aug 2017
2	Kipling Collegiate Institute	42	517	8.12%	0.8962	9	Aug 2016
2	Martingrove Collegiate Institute	565	1056	53.50%	0.3687	74	Dec 2017
2	Mill Valley Junior School	155	167	92.81%	0.3046	338	Feb 2017
2	Millwood Junior School	366	429	85.31%	0.1441	404	Dec 2016
2	Princess Margaret Junior School	176	330	53.33%	0.4363	286	Oct 2017

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Ward #	School Name	Students Registered on SCO	Total Students	Adoption Rate	LOI Score	LOI Rank	SCO Rollout date
2	Richview Collegiate Institute	1090	1119	97.41%	0.1733	92	Aug 2016
2	Rosethorn Junior School	380	405	93.83%	0.0646	436	Feb 2018
2	Seneca School	81	9	11.11%	0.8932	52	Apr 2019
2	Silverthorn Collegiate Institute	716	893	80.18%	0.1499	93	Feb 2017
2	St George's Junior School	167	185	90.27%	0.0755	429	Dec 2017
2	Valleyfield Junior School	109	318	34.28%	0.8963	49	Feb 2018
2	Wedgewood Junior School	432	485	89.07%	0.1099	418	Aug 2017
2	Wellesworth JS	150	177	84.75%	0.7346	128	Dec 2018
2	West Glen Junior School	6	159	3.77%	0.8440	71	Feb 2018
2	Westmount Junior School	10	236	4.24%	0.8233	82	Apr 2018
2	Westway Junior School	122	219	55.71%	0.7458	122	Apr 2018
3	David Hornell Junior School	101	224	45.09%	0.5401	227	Feb 2017
3	Etienne Brule JS	48	232	20.69%	0.4810	263	Apr 2019
3	Etobicoke School Of The Arts	884	928	95.26%	0.0143	106	Aug 2017
3	Etobicoke Year Round Alternative	7	39	17.95%	0.7478	32	May 2018
3	George R Gauld Junior School	168	175	96.00%	0.5196	239	Feb 2017
3	Islington Junior Middle School	26	506	5.14%	0.6816	159	Dec 2017
3	James S Bell J. M. Sports&Wellness Academy	267	440	60.68%	0.4453	280	Oct 2016
3	John English Junior Middle School	630	887	71.03%	0.3280	328	Aug 2017
3	Karen Kain School of the Arts	169	173	97.69%	0.1196	416	Apr 2018
3	Lakeshore Collegiate Institute	301	637	47.25%	0.3893	70	Aug 2016
3	Lambton Kingsway Junior Middle	662	667	99.25%	0.0015	469	Oct 2016
3	Lanor Junior Middle School	238	351	67.81%	0.3799	311	Oct 2016
3	Norseman Junior Middle School	715	780	91.67%	0.0648	435	Aug 2017
3	Park Lawn Junior Middle School	436	544	80.15%	0.2407	365	Aug 2017
3	Second Street Junior Middle School	109	548	19.89%	0.6797	161	Feb 2018
3	Seventh Street Junior School	169	202	83.66%	0.4998	253	Aug 2017
3	Sir Adam Beck Junior School	316	395	80.00%	0.1947	384	Oct 2017
3	Sunnylea Junior School	285	293	97.27%	0.0078	465	May 2018
3	Twentieth Street Junior School	88	168	52.38%	0.7249	134	Dec 2017
4	Blacksmith PS	4	210	1.90%	0.9099	35	Dec 2018
4	Brookview Middle School	6	423	1.42%	0.9571	16	Feb 2019
4	C W Jefferys Collegiate Institute	57	831	6.86%	0.8829	11	Dec 2017
4	Chalkfarm Public School	20	258	7.75%	0.9228	26	Apr 2018
4	Daystrom Public School	9	447	2.01%	0.7809	105	Oct 2016
4	Derrydown Public School	154	410	37.56%	0.8424	72	May 2018
4	Driftwood PS	16	384	4.17%	0.9711	6	Apr 2019
4	Elia Middle School	99	380	26.05%	0.8265	80	Oct 2018
4	Emery Adult Learning Centre and Secondary School	9	232	3.88%	0.8390	18	Feb 2019
4	Emery Collegiate Institute	43	591	7.28%	0.8397	18	Oct 2018
4	Firgrove PS	4	384	1.04%	0.9763	4	Dec 2018
4	Gosford Public School	3	272	1.10%	0.9493	18	Apr 2018
4	Gracedale Public School	222	597	37.19%	0.7021	147	Dec 2017
4	Gulfstream Public School	159	599	26.54%	0.7869	100	Oct 2017
4	Humber Summit Middle School	50	455	10.99%	0.7922	95	Feb 2019
4	Lamberton Public School	23	373	6.17%	0.7624	115	Oct 2018

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Ward #	School Name	Students Registered on SCO	Total Students	Adoption Rate	LOI Score	LOI Rank	SCO Rollout date
4	Oakdale Park Middle School	15	432	3.47%	0.9661	12	Apr 2018
4	Shoreham Public Sports & Wellness Academy	5	245	2.04%	0.9852	2	May 2018
4	Stanley Public School	6	298	2.01%	0.9045	44	May 2018
4	Topcliff Public School	18	351	5.13%	0.9502	17	Apr 2018
4	Westview Centennial Secondary School	41	873	4.70%	0.9721	1	Feb 2018
4	Yorkwoods Public School	11	369	2.98%	0.9857	1	Feb 2019
5	Africentric Alternative School	37	95	38.95%	0.9167	29	Oct 2017
5	Ancaster Road Public School	95	128	74.22%	0.7266	131	Feb 2018
5	Beverley Heights Middle School	51	489	10.43%	0.9256	25	Oct 2017
5	Blaydon Public School	69	170	40.59%	0.8858	55	May 2018
5	Calico PS	11	352	3.13%	0.9066	40	Dec 2018
5	Charles H Best MS	209	376	55.59%	0.6929	150	Dec 2018
5	Downsview Public School	83	239	34.73%	0.7917	97	Feb 2019
5	Downsview Secondary School	65	638	10.19%	0.9398	3	Feb 2018
5	Dublin Heights E & MS	707	871	81.17%	0.2712	353	Feb 2018
5	Faywood Arts Based Curriculum	254	516	49.22%	0.5386	229	Dec 2016
5	Highview PS	57	197	28.93%	0.9078	38	Dec 2018
5	Northview Heights Secondary School	1450	1577	91.95%	0.4546	63	Aug 2016
5	Pierre Laporte Middle School	170	424	40.09%	0.8366	75	Feb 2018
5	Rockford Public School	569	704	80.82%	0.4667	267	Aug 2017
5	Sheppard Public School	67	180	37.22%	0.9057	42	May 2018
5	Stilecroft Public School	181	250	72.40%	0.8772	59	Dec 2017
5	Summit Heights Public School	290	375	77.33%	0.0386	444	May 2018
5	Tumpane Public School	126	398	31.66%	0.9078	39	Dec 2017
5	W Lyon Mackenzie Collegiate	1342	1413	94.98%	0.1747	91	Aug 2016
5	Wilmington Elementary School	196	259	75.68%	0.5007	252	Apr 2017
6	Amesbury MS	15	299	5.02%	0.9133	32	Apr 2019
6	Bala Avenue Community School	1	234	0.43%	0.9441	20	May 2018
6	Brookhaven Public School	53	354	14.97%	0.8999	47	May 2018
6	C R Marchant Middle School	26	408	6.37%	0.8937	51	Feb 2019
6	Charles E Webster Public School	19	402	4.73%	0.9490	19	May 2018
6	Cordella PS	6	112	5.36%	0.9590	15	Apr 2019
6	Dennis Avenue Community School	12	81	14.81%	0.8892	53	Dec 2017
6	Frank Oke Secondary School	5	87	5.75%	0.9174	5	Oct 2017
6	George Anderson Public School	61	174	35.06%	0.7333	129	Oct 2017
6	George Harvey Collegiate Institute	17	533	3.19%	0.9083	7	Oct 2018
6	George Syme Community School	123	377	32.63%	0.9059	41	Feb 2019
6	Gracefield PS	10	217	4.61%	0.7040	146	Apr 2019
6	Harwood Public School	12	179	6.70%	0.7836	103	Oct 2017
6	HJ Alexander CS	26	536	4.85%	0.9706	8	Apr 2019
6	Keelesdale Public School	12	131	9.16%	0.9128	33	Apr 2018
6	Lambton Park Community School	34	128	26.56%	0.9188	27	Aug 2017
6	Maple Leaf Public School	10	266	3.76%	0.9708	7	Feb 2019
6	Pelmo Park PS	16	280	5.71%	0.9147	31	Apr 2019
6	Portage Trail Community School	30	594	5.05%	0.9120	34	Dec 2016
6	Rockcliffe MS	41	315	13.02%	0.9026	45	Apr 2019

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Ward #	School Name	Students Registered on SCO	Total Students	Adoption Rate	LOI Score	LOI Rank	SCO Rollout date
6	Roselands Public School	85	312	27.24%	0.8972	48	Aug 2017
6	Silverthorn CS	753	1208	62.33%	0.8711	61	Dec 2018
6	Weston Collegiate Institute	523	1036	50.48%	0.8733	12	Aug 2016
6	Weston Memorial Public School	35	280	12.50%	0.6386	182	Aug 2017
6	York Humber High School	37	165	22.42%	0.9275	4	Dec 2017
6	York Memorial CI	109	813	13.41%	0.8716	13	Dec 2018
7	Annette Street Public School	480	537	89.39%	0.1671	392	Dec 2016
7	Fern Avenue Public School	651	702	92.74%	0.1237	410	Apr 2017
7	Garden Avenue Public School	190	256	74.22%	0.1314	407	Feb 2018
7	High Park Alternative Primary School	161	161	100.00%	0.1516	399	Dec 2016
7	Howard Public School	402	470	85.53%	0.0927	423	Apr 2017
7	Humbercrest Public School	630	687	91.70%	0.1468	403	Feb 2017
7	Humberside Collegiate Institute	1231	1272	96.78%	0.0385	102	Aug 2016
7	Indian Road Crescent Public School	230	285	80.70%	0.1990	383	Feb 2018
7	Keele Street Public School	269	636	42.30%	0.2447	361	Oct 2017
7	King George Public School	213	245	86.94%	0.1574	398	Feb 2017
7	Lucy McCormick School	1	69	1.45%	0.8707	62	Dec 2018
7	Mountview Alternative School	57	92	61.96%	0.0841	427	Feb 2018
7	Parkdale Collegiate Institute	380	542	70.11%	0.5808	51	Aug 2016
7	Parkdale Public School	58	513	11.31%	0.7576	118	Feb 2018
7	Queen Victoria Public School	519	822	63.14%	0.6928	151	Aug 2017
7	Runnymede Collegiate Institute	278	500	55.60%	0.8885	10	Aug 2016
7	Runnymede Public School	899	979	91.83%	0.0205	455	Apr 2018
7	Swansea Public School	856	966	88.61%	0.1509	400	Feb 2017
7	TheStudentSchool	45	106	42.45%	0.1808	90	Feb 2019
7	Ursula Franklin Academy	450	519	86.71%	0.0388	101	Apr 2018
7	Warren Park Public School	90	199	45.23%	0.8146	87	Apr 2018
7	Western Technical-Commercial	891	1116	79.84%	0.4408	65	Dec 2017
8	Allenby Public School	682	779	87.55%	0.0050	467	Oct 2016
8	Armour Heights Public School	202	239	84.52%	0.0294	449	Dec 2017
8	Baycrest Public School	79	192	41.15%	0.7724	109	May 2018
8	Brown Public School	424	531	79.85%	0.0401	443	Feb 2018
8	Cedarvale Community School	364	372	97.85%	0.0124	460	Aug 2017
8	Cottingham Public School	85	169	50.30%	0.0223	452	Oct 2017
8	Davisville Public School	531	550	96.55%	0.3545	320	Feb 2017
8	Deer Park Public School	118	584	20.21%	0.0846	425	Dec 2017
8	Eglinton Junior Public School	120	599	20.03%	0.2213	373	Oct 2018
8	Fairbank Public School	219	304	72.04%	0.7557	119	Oct 2017
8	Flemington Public School	8	226	3.54%	0.9840	3	Dec 2017
8	Forest Hill Collegiate Institute	803	904	88.83%	0.1181	96	Aug 2016
8	Forest Hill Public School	539	772	69.82%	0.0656	434	Dec 2017
8	Glen Park Public School	279	463	60.26%	0.5443	224	Oct 2016
8	Glenview Public School	685	714	95.94%	0.0199	457	Apr 2018
8	Hillcrest Community School	366	382	95.81%	0.1489	402	Dec 2017
8	Humewood Community School	533	616	86.53%	0.1298	409	Aug 2017
8	J R Wilcox Community School	187	328	57.01%	0.7072	144	Apr 2018
8	John Polanyi Collegiate Institute	147	804	18.28%	0.7354	35	May 2018
8	John Ross Robertson Public School	514	545	94.31%	0.0022	468	Oct 2016

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Ward #	School Name	Students Registered on SCO	Total Students	Adoption Rate	LOI Score	LOI Rank	SCO Rollout date
8	John Wanless Public School	268	675	39.70%	0.0118	461	Oct 2017
8	Joyce Public School	218	247	88.26%	0.7679	112	Apr 2018
8	Lawrence Hts MS	17	131	12.98%	0.9673	11	Dec 2018
8	Lawrence Park Collegiate Institute	1189	1209	98.35%	0.0004	108	Aug 2016
8	Ledbury Park Elementary & Middle School	507	550	92.18%	0.0704	433	Dec 2017
8	McMurrich Junior Public School	483	569	84.89%	0.3907	308	Oct 2018
8	North Preparatory Junior Public School	9	213	4.23%	0.2785	349	Oct 2017
8	North Toronto Collegiate Institute	1262	1395	90.47%	0.0036	107	Oct 2016
8	Oriole Park Public School	281	293	95.90%	0.0111	462	Apr 2017
8	Spectrum Alternative School	59	60	98.33%	0.0452	442	Feb 2017
8	West Preparatory Public School	19	529	3.59%	0.2861	346	Feb 2019
8	Winona Drive Public School	337	410	82.20%	0.3480	323	Aug 2017
8	Yorkdale Adult Learning Centre and Secondary School	5	1090	0.46%	0.8038	23	Feb 2019
9	Alexander Muir/Gladstone Ave Public School	238	483	49.28%	0.6074	201	Aug 2017
9	ALPHA Alternative Junior School	86	88	97.73%	0.4401	284	Oct 2017
9	Alpha II Alternative	17	33	51.52%	0.4358	287	Dec 2018
9	Bloor Collegiate Institute	673	842	79.93%	0.4508	64	Dec 2017
9	Brock Public School	186	315	59.05%	0.5389	228	Dec 2016
9	Carleton Village Sports & Wellness Academy	262	414	63.29%	0.8422	73	Apr 2017
9	Charles G Fraser Junior Public School	81	253	32.02%	0.6209	191	May 2019
9	City School	35	70	50.00%	0.2294	87	May 2018
9	City View Alternative	47	60	78.33%	0.3001	340	Dec 2018
9	Contact Alternative School	14	111	12.61%	0.8709	14	Oct 2018
9	Dewson Street Public School	337	458	73.58%	0.2760	351	Feb 2018
9	Dovercourt Public School	320	398	80.40%	0.5431	225	Oct 2016
9	Downtown Alt School Jr	70	125	56.00%	0.4855	262	Dec 2018
9	Downtown Vocal Music Academy of Toronto	32	51	62.75%	0.7079	143	Dec 2016
9	F H Miller Public School	6	136	4.41%	0.6397	180	May 2018
9	Fairbank Memorial Community	11	194	5.67%	0.8072	92	Apr 2019
9	General Mercer Public School	10	205	4.88%	0.8196	83	May 2018
9	Givins/Shaw Junior Public School	8	323	2.48%	0.2166	376	Dec 2018
9	Island Public School	255	280	91.07%	0.1499	401	Oct 2017
9	Jean Lumb Public School	119	278	42.81%	N/A	N/A	May 2019
9	Niagara Street Public School	119	265	44.91%	0.4945	258	Feb 2018
9	Oakwood Collegiate Institute	73	353	20.68%	0.6797	42	Aug 2016
9	OASIS Alternative Secondary School	31	135	22.96%	0.4675	61	Apr 2018
9	Ogden Public School	125	232	53.88%	0.6704	166	Aug 2017
9	Ossington/Old Orchard Junior Public School	260	302	86.09%	0.3084	337	Oct 2018
9	Pauline Public School	135	256	52.73%	0.5178	241	Apr 2018
9	Perth Avenue Public School	417	491	84.93%	0.5032	249	Dec 2017
9	Rawlinson Community School	430	694	61.96%	0.6405	178	Apr 2017

Ward #	School Name	Students Registered on SCO	Total Students	Adoption Rate	LOI Score	LOI Rank	SCO Rollout date
9	Regal Road Public School	291	562	51.78%	0.3155	334	Dec 2017
9	Ryerson Community School	95	353	26.91%	0.7374	125	Dec 2016
9	Shirley Street Public School	148	170	87.06%	0.4862	261	Dec 2016
9	The Grove Community School	59	133	44.36%	0.3561	319	Aug 2017
9	The Waterfront School	11	217	5.07%	0.4438	281	Apr 2018
10	Beverley PS	19	79	24.05%	0.6172	194	Apr 2019
10	Central Technical School	430	1060	40.57%	0.7198	36	Oct 2016
10	Central Toronto Academy	511	766	66.71%	0.7514	31	May 2018
10	Church Street Public School	6	421	1.43%	0.4402	282	Apr 2018
10	Clinton Street PS	83	380	21.84%	0.3611	315	May 2019
10	da Vinci School	83	90	92.22%	0.3322	327	Dec 2017
10	Delta Alternative School	39	60	65.00%	0.1703	391	Apr 2017
10	Essex Public School	125	309	40.45%	0.5748	215	Aug 2017
10	Harbord Collegiate Institute	607	991	61.25%	0.2595	85	Oct 2017
10	Hawthorne II Bilingual Alternative	180	186	96.77%	0.2668	355	Aug 2017
10	Heydon Park SS	27	121	22.31%	0.8398	17	Dec 2018
10	Horizon Alternative Senior School	69	72	95.83%	0.1210	413	Oct 2016
10	Huron Street Public School	315	345	91.30%	0.2867	345	Aug 2017
10	Inglennook Community High School	29	67	43.28%	0.2683	84	Apr 2018
10	Jarvis Collegiate Institute	574	642	89.41%	0.8369	19	Apr 2018
10	Jesse Ketchum Public School	313	514	60.89%	0.4324	289	Oct 2017
10	Kensington Community School	16	138	11.59%	0.6277	186	Feb 2018
10	King Edward Public School	481	600	80.17%	0.3490	322	Feb 2017
10	Lord Dufferin Public School	6	438	1.37%	0.9691	10	Feb 2019
10	Lord Lansdowne Junior Public	270	294	91.84%	0.4026	302	Feb 2017
10	Market Lane Public School	94	320	29.38%	0.8196	84	Dec 2016
10	Montrose Public School	161	176	91.48%	0.2538	358	Apr 2017
10	Nelson Mandela Park Public School	16	400	4.00%	0.9418	22	Dec 2016
10	Orde Street Public School	107	457	23.41%	0.3954	306	Aug 2017
10	Palmerston Avenue Public School	343	434	79.03%	0.2007	380	Feb 2017
10	Rose Avenue PS	153	738	20.73%	0.7884	99	May 2019
10	Rosedale Heights School Of The Arts	814	1083	75.16%	0.1192	95	May 2018
10	Rosedale Junior Public School	8	264	3.03%	0.0207	454	Oct 2018
10	Sprucecourt PS	44	317	13.88%	0.9089	37	Apr 2019
10	Subway Academy II	21	77	27.27%	0.6911	39	May 2018
10	West End Alternative Secondary	19	65	29.23%	0.6483	44	Apr 2019
10	Whitney Public School	317	317	100.00%	0.0006	471	Aug 2016
10	Winchester PS	114	441	25.85%	0.7346	127	May 2019
11	Bedford Park Public School	670	700	95.71%	0.0060	466	Oct 2017
11	Bennington Heights Public School	12	193	6.22%	0.0259	450	Feb 2018
11	Bessborough Drive E & MS	506	533	94.93%	0.0210	453	Aug 2017
11	Blythwood Public School	363	391	92.84%	0.0008	470	Dec 2017
11	Denlow Public School	354	368	96.20%	0.0168	459	Dec 2017
11	Dunlace Public School	268	280	95.71%	0.1053	419	Feb 2018
11	Fraser Mustard Early Learning Academy	3	570	0.53%	0.6673	169	Apr 2018
11	Harrison Public School	122	135	90.37%	0.0730	431	Oct 2016
11	Hodgson Middle School	463	591	78.34%	0.0723	432	Apr 2017

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Ward #	School Name	Students Registered on SCO	Total Students	Adoption Rate	LOI Score	LOI Rank	SCO Rollout date
11	John Fisher Public School	395	400	98.75%	0.0317	448	Apr 2017
11	Leaside High School	968	1023	94.62%	0.0568	99	Oct 2016
11	Marc Garneau CI	226	1796	12.58%	0.4122	68	Apr 2019
11	Maurice Cody Public School	537	687	78.17%	0.0090	464	Oct 2017
11	Northern Secondary School	1359	1727	78.69%	0.0301	104	Aug 2016
11	Northlea Elementary And Middle School	692	765	90.46%	0.0888	424	Apr 2017
11	Owen Public School	514	540	95.19%	0.0966	421	Oct 2016
11	Park Lane PS	9	69	13.04%	0.6812	160	Dec 2018
11	Rippleton Public School	235	273	86.08%	0.1584	397	Oct 2017
11	Rolph Road Public School	308	341	90.32%	0.0100	463	Oct 2016
11	St Andrew's Middle School	449	457	98.25%	0.0843	426	Apr 2017
11	Sunny View Junior and Senior Public School	2	71	2.82%	0.6778	163	Oct 2018
11	Thornccliffe Park Public School	106	1409	7.52%	0.6638	173	Apr 2018
11	Windfields Junior High School	654	682	95.89%	0.1863	386	Feb 2017
11	York Mills Collegiate Institute	990	1193	82.98%	0.0632	98	Aug 2016
12	Avondale Public School	661	737	89.69%	0.2809	347	Feb 2017
12	Avondale Secondary Alternative	19	57	33.33%	0.1985	89	May 2019
12	Cameron Public School	272	342	79.53%	0.0777	428	Feb 2019
12	Churchill Public School	233	419	55.61%	0.1017	420	Apr 2018
12	Claude Watson School for the Arts	297	299	99.33%	0.1783	389	Oct 2016
12	Cummer Valley Middle School	296	432	68.52%	0.2434	363	Aug 2017
12	Drewry SS	35	98	35.71%	0.3871	72	Apr 2019
12	Earl Haig Secondary School	1561	1867	83.61%	0.0506	100	Aug 2016
12	Finch PS	177	310	57.10%	0.4231	296	Dec 2018
12	Fisherville PS	89	157	56.69%	0.5362	230	Dec 2018
12	Hollywood Public School	417	433	96.30%	0.2377	366	Aug 2017
12	Lillian Public School	172	302	56.95%	0.2975	341	Oct 2016
12	McKee Public School	518	693	74.75%	0.2303	368	Oct 2016
12	Newtonbrook Secondary School	328	878	37.36%	0.4740	59	Oct 2017
12	North West Year Round Alternative	5	36	13.89%	0.7684	29	May 2018
12	Pleasant Public School	260	377	68.97%	0.4545	275	Feb 2018
12	R J Lang Elementary & Middle	200	449	44.54%	0.4184	297	Aug 2017
12	Willowdale Middle School	461	536	86.01%	0.2441	362	Feb 2017
12	Yorkview Public School	243	451	53.88%	0.3167	331	Oct 2016
13	A Y Jackson Secondary School	1109	1159	95.69%	0.1229	94	Feb 2018
13	Arbor Glen PS	198	291	68.04%	0.1203	414	Dec 2018
13	Bayview Middle School	333	447	74.50%	0.2270	371	Oct 2016
13	Brian Public School	315	375	84.00%	0.3454	324	Dec 2016
13	Cherokee Public School	177	179	98.88%	0.3159	332	Dec 2016
13	Cliffwood Public School	310	340	91.18%	0.2301	369	Dec 2016
13	Crethaven Public School	100	210	47.62%	0.6608	174	Oct 2018
13	Crestview Public School	375	429	87.41%	0.4094	300	Dec 2017
13	Dallington Public School	473	514	92.02%	0.3607	316	Apr 2017
13	Don Valley Middle School	261	344	75.87%	0.3970	304	May 2018
13	Elkhorn Public School	329	390	84.36%	0.1855	387	Feb 2018
13	Ernest PS	15	192	7.81%	0.2801	348	Apr 2019

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Ward #	School Name	Students Registered on SCO	Total Students	Adoption Rate	LOI Score	LOI Rank	SCO Rollout date
13	Forest Manor Public School	603	763	79.03%	0.4654	269	Apr 2018
13	Georges Vanier SS	286	908	31.50%	0.3205	78	Apr 2019
13	Highland Middle School	364	431	84.45%	0.2605	357	Dec 2016
13	Hillmount Public School	184	229	80.35%	0.2104	378	Oct 2018
13	Kingslake Public School	62	253	24.51%	0.5151	244	Apr 2018
13	Lescon PS	149	196	76.02%	0.3107	335	Dec 2018
13	Lester B Pearson Elementary School	492	501	98.20%	0.2722	352	Apr 2017
13	Muirhead Public School	133	226	58.85%	0.4464	279	Aug 2017
13	North East Year Round Alternative	2	36	5.56%	0.6122	47	May 2019
13	Pineway Public School	33	144	22.92%	0.7671	113	Apr 2018
13	Pleasant View Middle School	185	337	54.90%	0.2664	356	May 2018
13	Seneca Hill Public School	292	296	98.65%	0.2454	360	May 2018
13	Shaughnessy Public School	150	226	66.37%	0.4141	298	Oct 2018
13	Steelesview Public School	259	269	96.28%	0.1753	390	Apr 2018
13	Woodbine Middle School	170	403	42.18%	0.4621	271	Feb 2019
13	Zion Heights Middle School	467	491	95.11%	0.2951	342	Dec 2017
14	Broadlands Public School	446	449	99.33%	0.4736	264	Oct 2016
14	Cassandra Public School	197	296	66.55%	0.4605	273	May 2018
14	Don Mills Collegiate Institute	524	924	56.71%	0.2962	81	Aug 2016
14	Don Mills Middle School	285	445	64.04%	0.5203	238	Dec 2017
14	Donview Middle HWA	167	349	47.85%	0.5768	213	May 2019
14	Fenside Public School	13	245	5.31%	0.6296	185	Oct 2018
14	Gateway Public School	26	869	2.99%	0.7296	130	Feb 2019
14	George S Henry Academy	115	431	26.68%	0.5056	54	Aug 2016
14	Greenland Public School	73	158	46.20%	0.3423	326	May 2018
14	Grenoble Public School	14	956	1.46%	0.8358	76	Feb 2019
14	Milne Valley Middle School	477	575	82.96%	0.5566	221	Feb 2018
14	Norman Ingram Public School	208	236	88.14%	0.1306	408	Dec 2016
14	Ranchdale Public School	139	226	61.50%	0.5761	214	May 2018
14	Rene Gordon Health and Wellness Academy	214	239	89.54%	0.5894	210	Feb 2017
14	Roywood PS	18	163	11.04%	0.6712	165	Dec 2018
14	Sloane Public School	31	316	9.81%	0.4996	254	Oct 2018
14	Three Valleys Public School	210	294	71.43%	0.3947	307	Feb 2018
14	Valley Park Middle School	57	965	5.91%	0.6984	148	Oct 2018
14	Victoria Park Collegiate Institute	567	1199	47.29%	0.3723	73	Aug 2016
14	Victoria Village Public School	258	281	91.81%	0.6025	202	Dec 2017
15	Blake Street PS	126	390	32.31%	0.7920	96	May 2019
15	Bruce PS	43	274	15.69%	0.6652	170	Dec 2018
15	Chester Elementary School	347	499	69.54%	0.6150	195	Aug 2017
15	City Adult Learning Centre and	4	1567	0.26%	0.7360	34	Feb 2019
15	Cosburn Middle School	568	615	92.36%	0.3744	313	Dec 2016
15	Danforth Collegiate and Tech	489	1083	45.15%	0.5391	53	Aug 2016
15	Diefenbaker Public School	374	394	94.92%	0.1217	412	May 2018
15	Duke of Connaught Jr & Sr	347	876	39.61%	0.4866	260	Apr 2019
15	Dundas Junior Public School	191	474	40.30%	0.7798	106	Oct 2018
15	Earl Grey Public School	339	452	75.00%	0.2180	374	Oct 2017
15	East Alternative School Of Toronto	61	64	95.31%	0.1661	393	Feb 2018

Ward #	School Name	Students Registered on SCO	Total Students	Adoption Rate	LOI Score	LOI Rank	SCO Rollout date
15	Eastdale CI	7	132	5.30%	0.8699	15	Dec 2018
15	Equinox Holistic Alternative School	188	199	94.47%	0.1849	388	Oct 2016
15	Frankland Community School	276	345	80.00%	0.0531	440	Feb 2018
15	Greenwood Secondary School	1	186	0.54%	0.8148	21	Feb 2019
15	Jackman Avenue Public School	593	684	86.70%	0.0364	445	Apr 2017
15	Kapapamahchakwew - Wandering	6	174	3.45%	0.8877	54	Apr 2019
15	Leslieville PS	161	323	49.85%	0.6215	190	Apr 2019
15	Monarch Park Collegiate	523	897	58.31%	0.3571	75	Aug 2017
15	Morse Street Public School	313	510	61.37%	0.4320	290	Feb 2019
15	Pape Avenue Junior Public School	325	387	83.98%	0.3186	330	Oct 2018
15	Queen Alexandra Middle School	222	391	56.78%	0.8109	90	Oct 2018
15	Quest Alternative School	66	68	97.06%	0.0482	441	Dec 2017
15	R H McGregor Public School	615	761	80.81%	0.1197	415	Apr 2017
15	Riverdale Collegiate Institute	936	1342	69.75%	0.2711	83	Dec 2016
15	Roden Public School	297	472	62.92%	0.5040	248	Dec 2017
15	S.O.L.E. (School of Life Experience)	45	106	42.45%	0.4770	57	Feb 2019
15	SEED Alternative	22	71	30.99%	0.3535	76	May 2019
15	Subway Academy I	18	55	32.73%	0.6683	43	Dec 2017
15	Westwood Middle School	161	363	44.35%	0.5016	251	Oct 2017
15	Wilkinson PS	273	501	54.49%	0.3028	339	Apr 2019
15	William Burgess PS	91	373	24.40%	0.5954	206	Dec 2018
15	Withrow Avenue Public School	493	584	84.42%	0.0562	439	Dec 2016
16	Adam Beck Junior Public School	481	547	87.93%	0.0598	438	Oct 2017
16	Balmy Beach Community School	415	438	94.75%	0.0249	451	Dec 2016
16	Bowmore Road Public School	871	1051	82.87%	0.2275	370	Oct 2016
16	Crescent Town Public School	352	529	66.54%	0.6021	203	May 2018
16	D A Morrison Middle School	267	467	57.17%	0.7393	124	Feb 2018
16	Earl Beatty Public School	446	468	95.30%	0.1999	382	Aug 2017
16	Earl Haig Public School	302	631	47.86%	0.4026	301	May 2019
16	East York Alternative SS	20	119	16.81%	0.6876	41	May 2019
16	East York Collegiate Institute	644	1076	59.85%	0.4669	62	Aug 2016
16	George Webster Elementary School	81	709	11.42%	0.7837	102	Oct 2018
16	Gledhill Public School	355	461	77.01%	0.4987	256	May 2018
16	Glen Ames Public School	420	443	94.81%	0.0614	437	Dec 2016
16	Gordon A Brown Middle School	223	382	58.38%	0.6216	189	Feb 2018
16	Kew Beach Public School	330	466	70.82%	0.0332	447	Oct 2016
16	Kimberley Public School	182	275	66.18%	0.2000	381	Oct 2017
16	Malvern Collegiate Institute	1019	1128	90.34%	0.0268	105	Dec 2016
16	Norway Public School	287	323	88.85%	0.1435	405	Oct 2017
16	O'Connor PS	27	194	13.92%	0.8559	67	Apr 2019
16	Parkside Public School	139	197	70.56%	0.6652	171	Dec 2017
16	Presteign Heights Public School	212	222	95.50%	0.1647	394	Apr 2018
16	Secord ES	170	658	25.84%	0.8083	91	Apr 2019
16	Selwyn Public School	125	236	52.97%	0.6320	184	Dec 2017
16	Victoria Park ES	68	137	49.64%	0.5321	232	Dec 2018
16	William J McCordic School	1	70	1.43%	0.7251	133	May 2019
16	Williamson Road Public School	529	555	95.32%	0.0350	446	Dec 2016
17	Alternative Scarborough Education 1	28	99	28.28%	0.4318	67	May 2019

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Ward #	School Name	Students Registered on SCO	Total Students	Adoption Rate	LOI Score	LOI Rank	SCO Rollout date
17	Buchanan Public School	149	307	48.53%	0.6249	188	Apr 2018
17	Charles Gordon Public School	37	355	10.42%	0.7749	108	Apr 2018
17	David & Mary Thomson CI	802	1296	61.88%	0.6894	40	Oct 2017
17	Donwood Park Public School	12	707	1.70%	0.7479	121	Apr 2019
17	Dorset Park Public School	11	253	4.35%	0.7229	135	Feb 2019
17	Edgewood Public School	27	205	13.17%	0.7086	142	Feb 2019
17	Ellesmere-Statton Public School	221	631	35.02%	0.6738	164	Aug 2017
17	General Crerar Public School	29	388	7.47%	0.7694	110	Oct 2016
17	George Peck Public School	154	241	63.90%	0.7196	136	Dec 2017
17	Glamorgan Public School	87	537	16.20%	0.6640	172	Feb 2017
17	Glen Ravine Public School	98	279	35.13%	0.8587	65	Aug 2017
17	Hunter's Glen Public School	33	423	7.80%	0.6911	153	Feb 2019
17	Ionview Public School	50	418	11.96%	0.7595	117	Oct 2018
17	John McCrae Public School	25	609	4.11%	0.7979	94	May 2018
17	Knob Hill Public School	7	522	1.34%	0.8492	69	Feb 2019
17	Lord Roberts Public School	8	413	1.94%	0.5682	218	May 2018
17	Manhattan Park Public School	27	119	22.69%	0.6676	168	Oct 2017
17	Maryvale Public School	34	265	12.83%	0.7266	132	Dec 2018
17	St Andrews Public School	239	438	54.57%	0.3157	333	Oct 2017
17	Terraview-Willowfield Public School	75	305	24.59%	0.4972	257	Feb 2018
17	Wexford Collegiate School for the	893	1066	83.77%	0.4949	56	Aug 2016
17	Wexford Public School	87	410	21.22%	0.7772	107	Oct 2016
17	Winston Churchill Collegiate Institute	81	576	14.06%	0.7013	37	Feb 2018
18	Anson Park Public School	143	209	68.42%	0.6172	193	Feb 2017
18	Birch Cliff Heights Public School	58	272	21.32%	0.6013	204	Apr 2019
18	Birch Cliff Public School	186	442	42.08%	0.2762	350	Dec 2017
18	Birchmount Park Collegiate Institute	476	879	54.15%	0.5563	52	Apr 2018
18	Blantyre Public School	294	319	92.16%	0.2134	377	May 2018
18	Bliss Carman Public School	118	313	37.70%	0.8576	66	Dec 2017
18	Chine Drive Public School	137	138	99.28%	0.1228	411	Apr 2017
18	Clairlea Public School	560	615	91.06%	0.6396	181	Apr 2017
18	Cliffside Public School	10	204	4.90%	0.8691	63	Apr 2019
18	Corvette Jr PS	174	607	28.67%	0.8182	85	Dec 2018
18	Courcellette Public School	285	288	98.96%	0.0170	458	Apr 2017
18	Danforth Gardens	76	538	14.13%	0.6115	198	Dec 2018
18	Fairmount Public School	331	388	85.31%	0.2513	359	Oct 2016
18	General Brock Public School	4	480	0.83%	0.5969	205	Feb 2019
18	H A Halbert Public School	81	247	32.79%	0.6954	149	Apr 2018
18	J G Workman Public School	148	185	80.00%	0.8325	77	Aug 2017
18	John A Leslie Public School	112	506	22.13%	0.7158	138	Feb 2018
18	Mason Road Junior Public School	11	349	3.15%	0.9098	36	May 2019
18	Norman Cook Public School	12	162	7.41%	0.8242	81	Feb 2019
18	Oakridge Junior Public School	29	584	4.97%	0.7609	116	Oct 2018
18	Parkview Alternative School	9	71	12.68%	0.7928	24	May 2019
18	R H King Academy	1248	1273	98.04%	0.4338	66	Aug 2016
18	Regent Heights Public School	13	525	2.48%	0.5653	220	Apr 2017
18	Robert Service Public School	14	174	8.05%	0.7885	98	Apr 2018
18	Samuel Hearne Middle School	27	347	7.78%	0.7829	104	Oct 2018

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Ward #	School Name	Students Registered on SCO	Total Students	Adoption Rate	LOI Score	LOI Rank	SCO Rollout date
18	SATEC @ W A Porter Collegiate	288	1214	23.72%	0.5033	55	Oct 2018
18	Scarborough Centre for Alternative	40	380	10.53%	0.7793	28	Feb 2019
18	South East Year Round Alternative	11	78	14.10%	0.8149	20	May 2019
18	Taylor Creek PS	81	418	19.38%	0.8840	56	Dec 2018
18	Walter Perry Junior Public School	42	308	13.64%	0.7985	93	Dec 2018
19	Bellmere PS	85	391	21.74%	0.4490	277	Dec 2018
19	Ben Heppner Vocal Music Academy	5	57	8.77%	0.8163	86	Dec 2018
19	Bendale Public School	190	392	48.47%	0.5228	236	May 2018
19	Cedar Drive Junior Public School	81	653	12.40%	0.8938	50	May 2019
19	Cedarbrae Collegiate Institute	264	1113	23.72%	0.7550	30	May 2018
19	Cedarbrook Public School	225	469	47.97%	0.7124	140	Oct 2018
19	Churchill Heights Public School	165	413	39.95%	0.5264	234	Feb 2017
19	Cornell Junior Public School	102	716	14.25%	0.7539	120	May 2019
19	Eastview Public School	41	323	12.69%	0.9420	21	Apr 2018
19	Elizabeth Simcoe Public School	196	264	74.24%	0.3090	336	Oct 2017
19	Galloway Road Public School	45	220	20.45%	0.9380	23	May 2019
19	George B Little Public School	215	389	55.27%	0.6922	152	Apr 2019
19	George P Mackie Junior Public	9	132	6.82%	0.5057	247	Dec 2018
19	Golf Road Public School	7	304	2.30%	0.6796	162	May 2019
19	Guildwood Junior Public School	121	134	90.30%	0.6700	167	Oct 2018
19	Heather Heights Public School	8	176	4.55%	0.7364	126	Dec 2018
19	Henry Hudson Public School	128	288	44.44%	0.7143	139	May 2018
19	Highcastle Public School	83	341	24.34%	0.6101	200	Dec 2017
19	Jack Miner Senior Public School	108	201	53.73%	0.2868	344	Apr 2019
19	Maplewood High School	25	137	18.25%	0.7858	25	May 2019
19	Military Trail Public School	49	438	11.19%	0.9009	46	Feb 2018
19	North Bendale Jr PS	9	149	6.04%	0.6134	196	May 2019
19	Poplar Road Public School	143	242	59.09%	0.5859	211	Dec 2017
19	Scarborough Villiage PS	50	211	23.70%	0.8397	74	Apr 2019
19	Sir Wilfrid Laurier Collegiate Institute	573	1406	40.75%	0.5868	49	Aug 2016
19	St Margaret's Public School	34	281	12.10%	0.9695	9	Apr 2019
19	Tecumseh Public School	5	280	1.79%	0.8145	88	Dec 2017
19	Tredway Woodsworth Public School	597	758	78.76%	0.7681	111	May 2018
19	West Hill Collegiate Institute	490	672	72.92%	0.5811	50	Oct 2016
19	Willow Park Public School	13	356	3.65%	0.9718	5	Apr 2018
19	Woburn Collegiate Institute	168	900	18.67%	0.4088	69	Dec 2018
19	Woburn Public School	73	393	18.58%	0.8136	89	May 2018
20	Agincourt Junior Public School	193	219	88.13%	0.3530	321	Aug 2017
20	Beverly Glen Public School	274	401	68.33%	0.5067	246	Dec 2016
20	Bridlewood Public School	87	244	35.66%	0.2073	379	May 2018
20	Brookmill Boulevard Public School	235	263	89.35%	0.3580	318	Feb 2019
20	Chester Le Junior Public School	33	154	21.43%	0.8543	68	Oct 2018
20	David Lewis Public School	15	473	3.17%	0.4290	292	Apr 2019
20	Dr Norman Bethune Collegiate	1043	1062	98.21%	0.2429	86	Aug 2016
20	Fairglen Public School	149	322	46.27%	0.5343	231	Oct 2017
20	Highland Heights Public School	25	179	13.97%	0.9049	43	Dec 2018
20	Inglewood Heights Public School	17	245	6.94%	0.5127	245	Feb 2018
20	J B Tyrrell Public School	204	428	47.66%	0.3957	305	Apr 2017

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Ward #	School Name	Students Registered on SCO	Total Students	Adoption Rate	LOI Score	LOI Rank	SCO Rollout date
20	John Buchan Public School	38	193	19.69%	0.6562	175	Apr 2019
20	Kennedy Public School	175	648	27.01%	0.4936	259	Oct 2016
20	L'Amoreaux Collegiate Institute	273	497	54.93%	0.3885	71	Aug 2016
20	Lynngate JPS	37	180	20.56%	0.4666	268	May 2019
20	Lynnwood Heights Public School	135	165	81.82%	0.7050	145	Apr 2017
20	North Bridlewood Junior Public	37	216	17.13%	0.3854	309	Dec 2018
20	Pauline Johnson Public School	10	320	3.13%	0.7665	114	Feb 2019
20	Silver Springs Public School	232	373	62.20%	0.6886	155	Oct 2017
20	Sir Ernest MacMillan Public School	258	371	69.54%	0.4609	272	Feb 2019
20	Sir John A MacDonald CI	487	1157	42.09%	0.1985	88	Apr 2019
20	Sir Samuel B Steele Public School	71	383	18.54%	0.4102	299	Feb 2019
20	Sir William Osler High School	53	193	27.46%	0.6454	45	Aug 2016
20	Stephen Leacock Collegiate Institute	181	568	31.87%	0.4763	58	May 2018
20	Tam O'Shanter Public School	30	363	8.26%	0.4287	293	Dec 2016
20	Terry Fox Public School	257	411	62.53%	0.3747	312	Dec 2018
20	Timberbank Junior Public School	80	229	34.93%	0.3660	314	Oct 2018
20	Vradenburg Public School	198	219	90.41%	0.3233	329	May 2018
21	Agincourt Collegiate Institute	952	1346	70.73%	0.3054	80	Aug 2016
21	Agnes Macphail Public School	80	280	28.57%	0.3801	310	Apr 2017
21	Albert Campbell Collegiate Institute	894	1193	74.94%	0.3145	79	Aug 2016
21	Alexmuir Public School	191	351	54.42%	0.5738	216	Dec 2016
21	Anson S Taylor Junior Public School	44	206	21.36%	0.4254	295	Oct 2018
21	Banting and Best Public School	86	379	22.69%	0.5175	242	Feb 2019
21	Berner Trail Public School	19	255	7.45%	0.6103	199	May 2019
21	Brimwood Boulevard Public School	91	337	27.00%	0.4640	270	Dec 2018
21	Brookside Public School	346	689	50.22%	0.2345	367	Feb 2018
21	Burrows Hall Public School	75	235	31.91%	0.5688	217	Oct 2017
21	C D Farquharson Public School	302	372	81.18%	0.5402	226	May 2019
21	Chartland Public School	148	192	77.08%	0.4402	283	Aug 2017
21	Delphi Secondary Alternative School	42	131	32.06%	0.2762	82	Apr 2019
21	Dr Marion Hilliard Senior Public	79	285	27.72%	0.6398	179	Apr 2019
21	Henry Kelsey Public School	155	360	43.06%	0.4511	276	Dec 2016
21	Iroquois Public School	192	326	58.90%	0.5209	237	Apr 2018
21	Lester B Pearson Collegiate Institute	256	1231	20.80%	0.3477	77	Feb 2018
21	Macklin Public School	443	475	93.26%	0.5020	250	Apr 2018
21	Malvern Public School	69	396	17.42%	0.4992	255	Feb 2019
21	Milliken Public School	8	312	2.56%	0.3985	303	Apr 2018
21	North Agincourt Public School	348	364	95.60%	0.4354	288	Oct 2016
21	Percy Williams Public School	334	347	96.25%	0.4300	291	Oct 2017
21	Port Royal Public School	86	411	20.92%	0.5670	219	Oct 2017
21	Sir Alexander Mackenzie Public	373	430	86.74%	0.4479	278	Dec 2017
21	Tom Longboat Junior Public School	217	231	93.94%	0.6884	156	Aug 2017
21	White Haven Public School	41	469	8.74%	0.5307	233	Oct 2018
22	Alexander Stirling Public School	254	363	69.97%	0.7173	137	Feb 2018
22	Alvin Curling Public School	281	535	52.52%	0.2175	375	Apr 2019
22	Centennial Road Public School	144	242	59.50%	0.1613	396	Feb 2019
22	Charlottetown Public School	295	395	74.68%	0.0754	430	Aug 2017
22	Chief Dan George Public School	62	284	21.83%	0.6537	176	Feb 2019

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Ward #	School Name	Students Registered on SCO	Total Students	Adoption Rate	LOI Score	LOI Rank	SCO Rollout date
22	Emily Carr Public School	37	304	12.17%	0.6482	177	Feb 2018
22	Fleming Public School	268	297	90.24%	0.5807	212	Dec 2018
22	Grey Owl Junior Public School	65	251	25.90%	0.8448	70	Oct 2018
22	Heritage Park Public School	307	337	91.10%	0.5256	235	Aug 2017
22	Highland Creek Public School	92	185	49.73%	0.4719	266	Apr 2019
22	John G Diefenbaker Public School	50	251	19.92%	0.5948	207	Oct 2018
22	Joseph Brant Public School	41	587	6.98%	0.8775	58	Oct 2018
22	Joseph Howe Public School	292	369	79.13%	0.1407	406	Oct 2017
22	Lucy Maud Montgomery Public	10	197	5.08%	0.5912	209	May 2019
22	Mary Shadd Public School	326	432	75.46%	0.5185	240	Feb 2017
22	Meadowvale Public School	239	263	90.87%	0.2410	364	Aug 2017
22	Morrish Public School	192	310	61.94%	0.4726	265	Feb 2017
22	Rouge Valley Public School	108	212	50.94%	0.3603	317	Feb 2018
22	Sir Oliver Mowat Collegiate Institute	667	1028	64.88%	0.0326	103	Oct 2016
22	Thomas L Wells Public School	66	557	11.85%	0.2880	343	Feb 2018
22	West Hill Public School	9	234	3.85%	0.8768	60	Apr 2019
22	West Rouge Public School	290	317	91.48%	0.1615	395	Apr 2017
22	William G Davis Public School	249	267	93.26%	0.0929	422	Aug 2017
22	William G Miller Public School	181	530	34.15%	0.6132	197	Oct 2017
Average Board-Level Adoption Rate				51.60%			



CARING AND SAFE SCHOOLS REPORT

2017 - 2018

The Toronto District School Board is in the process of transforming student learning. This transformation is accomplished through the school improvement process, which is the only place we can effect real change in the classroom.

Data related to student discipline can be used by each school to better understand which students are not succeeding and why. Additionally, it supports the school improvement process by helping schools arrive at an area focus for improvement in three specific areas: achievement, equity and well-being. Annual suspension and expulsion data is a valuable tool for helping schools foster a positive learning culture, and supporting evidence-based decision making and accountability. This report is also a way of reporting back on the progress being made on the system goals outlined in the Board's Multi-Year Strategic Plan.

Schools should be safe and welcoming spaces where all students feel respected, included and valued in their learning environments. In the Toronto District School Board, we are committed to creating these positive environments and recognize their impact on student success. Student discipline plays a role in the overall climate of a school, as well as an individual's success in school. Student discipline also plays a role in potential in streaming students towards specific pathways and outcomes.

For these reasons, reducing the number of suspensions and expulsions and addressing the over-representation of some groups who are suspended and expelled, while maintaining safe, positive and welcoming schools is a key commitment in the TDSB's Multi-Year Strategic Plan. Past research has demonstrated that students who experience less success in school are more likely to be suspended, and students who are suspended or expelled from school are more likely to be enrolled in Applied level class. In addition, research shows that Black, Indigenous and LGBTQ students, as well as those with special education needs, are highly overrepresented in suspension and expulsion data, when compared with their representation in the overall school population.

Addressing key issues like systemic racism, anti-Black and anti-Indigenous racism and poverty, to name a few, must begin with the learning that the adults in the system must do. Specific attention must also be directed towards addressing the disproportionate number of suspensions given to students with special education needs (excluding gifted). This requires putting in place different processes to support change, such as creating a culture of restorative practices, with a focus on cooperative ways of resolving conflict.

The Caring and Safe Schools System Report 2017-2018 provided TDSB student suspension and expulsion information for the previous school year. That report, together with other data such as students' academic achievement, school engagement and well-being, has been used to inform school improvement, program planning, resource allocation and professional development.

The 2017-2018 data in this current Caring and Safe Schools Annual Report (highlighted below) reflects the significant changes we have been making to student discipline in the TDSB. Through our improved understanding of systemic racism through professional learning, our efforts to focus on cooperative ways of resolving conflict and removing barriers has led to positive changes for our students. Specifically we hope that these efforts will reduce the overrepresentation of certain groups of students who are suspended and expelled.

Over the past two years, we have taken action, founded on our commitment to human rights, equity, anti-racism and anti-oppression, to challenge the inequitable structures that have led to many suspensions. These actions have included:

- identifying trends, patterns and opportunities in past suspension data for improvement;
- supporting the Caring and Safe Schools team to examine bias, power and privilege as they relate to the student discipline process;
- supporting school administrators in the application of human rights, anti-racism and anti-oppression principles to student discipline;
- reviewing Caring and Safe Schools practices to ensure consistency with principles of anti-racism and anti-oppression;
- providing learning opportunities for more staff to be trained in restorative practices.

Over the past two years, all school administrators have participated in professional learning that examines bias, power and privilege and how these connect to student discipline. This learning has helped strengthen the critical relationships between school staff and students, because knowing and understanding who our students are — their lived experiences, their strengths, their interests – and engaging and listening to their voices, ensures that their perspectives on identifying, confronting and removing barriers are helping us to shape more equitable and inclusive learning cultures. As a result, Principals are exercising their discretion when they have an option not to suspend.

Creating a positive school climate is essential to building a culture of trust, high expectations and a sense of belonging. We are striving to ensure that every student has a caring adult they can turn to in their school, and that there is responsiveness to student voice and promotion of mental health and well-being at school.

We will continue to place an emphasis on programs that will encourage and support positive behaviour and allow us to intervene early to better engage and support our students. And, through this work, we will further develop equitable and inclusive learning cultures that help support student well-being and success.

Key Findings

- The number of suspensions in 2017-18 dropped by 15% – 1,085 fewer suspensions – than the previous school year.
- 6,221 suspensions were given to 4,302 students – about 1.74% of all TDSB students.
- The majority of suspensions (76.8%) were given to male students. And 60% were given to students who had special education needs.
- Students that come from lower socio-economic backgrounds (considered by parent education, family income and family structure) were more likely to be suspended than students from higher socio-economic backgrounds.
- The percentage of all suspensions/expulsions given to Black students in 2017-18 was down 5.4% compared to 2011-2012.
- More than one-quarter (27.7%) of suspensions were given by principals who considered an act to be in breach of the Board's or school's code of conduct. This was followed by fighting (18%) and physical assault (14.6%).
- The most used interventions by schools was contacting the parent/guardian, guidance support and social work support.
- Students suspended in 2017-18 had lower levels of achievement on the EQAO assessments, report cards and credit accumulation than students who were not suspended.

Moving Forward

Providing safe, caring, inclusive and positive spaces accepting of all students is a priority in the Toronto District School Board.

Knowing who our students are allows us to create learning environments that connect directly with their experiences and needs. Through our commitment to human rights, equity, anti-racism and anti-oppression, we are confronting this data with a focus on systemic change.

To support students' achievement and well-being, to reduce the number of suspensions and expulsions, and to address the over-representation of some groups who are suspended and expelled, we will:

- More effectively address how issues of identity – such as race, ethnicity, socio-economic status, special education needs and gender – connect with each other and influence decisions regarding the student discipline process
- Continue to review the detailed breakdown of suspension and expulsion data to identify trends, patterns and opportunities for improvement
- Support the Caring and Safe Schools team and all school administrators to examine bias, power and privilege as they relate to the student discipline process
- Support school administrators in the application of human rights, anti-racism and anti-oppression principles in student discipline
- Review Caring and Safe Schools practices to ensure consistency with principles of anti-racism and anti-oppression
- Provide learning opportunities for more staff to be trained in Restorative Practices
- Develop alternative to suspension programs
- Challenge unconscious bias, engage in joint problem-solving and ensure that Black students are treated equitably when it comes to decisions about suspensions and expulsions in each school through collaboration between Principals and Superintendents, and
- Work with families and community partners to develop relevant approaches and supports for students.

A: Overall Student Suspensions and Expulsions

Table 1 and Figure 1 show the overall suspension and expulsion information for TDSB elementary and secondary schools for the last three years¹. The suspension rates², as shown in Figure 1, were calculated as the number of students suspended during the entire school year divided by the student enrolment as of October 31st.

When compared with the previous school year (2016-17), the number of suspensions in the 2017-18 school year dropped 15% with 1,085 fewer suspensions (from 7,306 to 6,221), resulting a lower suspension rate of 1.74%.

Table 1: Total Number of Suspensions and Expulsions for the Last Three School Years

Panel	Suspensions			Students Suspended			Expulsions		
	2015-16	2016-17	2017-18	2015-16	2016-17	2017-18	2015-16	2016-17	2017-18
Elementary Schools	3,372	3,570	3,165	2,195	2,304	2,034	6	1	0
Secondary Schools	3,599	3,736	3,056	2,530	2,623	2,268	73	63	51
Total	6,971	7,306	6,221	4,725	4,927	4,302	79	64	51

Figure 1: Suspension Rates Over Time

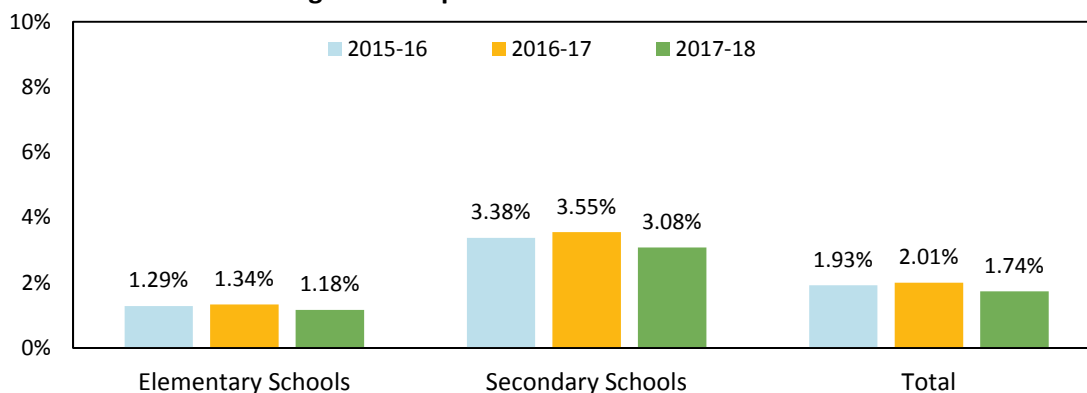


Table 2 shows the number of suspensions and suspension rates for each grade and division in the 2017-18 school year.

Table 2: 2017-18 Suspensions by Student Grade/Division

Grade	# of Suspensions	# of Students Suspended	Suspension Rate
Junior Kindergarten	12	7	0.04%
Senior Kindergarten	34	24	0.13%
Grade 1	141	71	0.40%
Grade 2	242	138	0.78%
Grade 3	215	140	0.79%
Primary Division	644	380	0.43%
Grade 4	340	212	1.20%
Grade 5	347	235	1.33%
Grade 6	401	273	1.62%
Junior Division	1,088	720	1.38%
Grade 7	703	453	2.83%
Grade 8	730	481	2.95%
Intermediate Division	1,433	934	2.89%
Grade 9	771	545	3.38%
Grade 10	903	640	3.84%
Grade 11	683	517	3.04%
Grade 12	699	566	2.38%
Senior Division	3,056	2,268	3.08%
TDSB Total	6,221	4,302	1.74%

B: Suspensions and Expulsions by Student Demographics

In this section, the 2016-17 and 2017-18 student suspensions and expulsions were analyzed by student characteristics such as gender identity, self-identified ethno-racial background, student and parent birth place, parents' education level and presence at home, language spoken at home, sexual orientation, and special education needs, as captured and measured by the Board's School Information System, and its Student and Parent Census conducted in the 2016-17 school year. As the number of expulsions is small (64 in 2016-17 and 51 in 2017-18), in the following analyses expulsions were combined with suspensions since expelled students must be suspended first pending their expulsion outcome.

By Student Gender Identity

Figures 2a and 2b show that male students accounted for the majority (77.5% and 76.8%) of the suspensions/expulsions in the 2016-17 and 2017-18 school years, while female students accounted for 21.6% and 22.4% of the suspensions/expulsions.

According to the 2016-17 Census data there were 1,067 non-binary students, representing 0.4% of the TDSB student population in the 2016-17 school year. Figures 2a and 2b indicate that although they only accounted for less than 1% of the total suspensions/expulsions, non-binary students were proportionately over-represented in the suspensions/expulsions (63 in the 2016-17 school year and 50 in the 2017-18 school year).

Figure 2a: Distribution of the 2016-17 Suspensions/Expulsions by Student Gender Identity

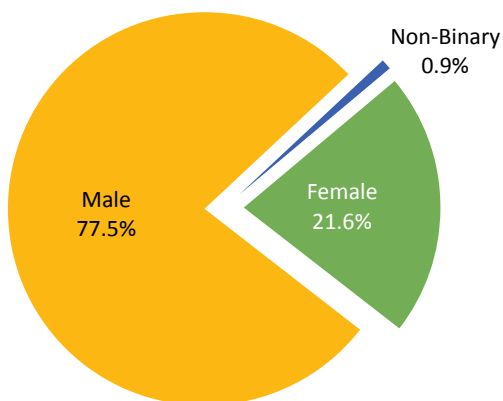
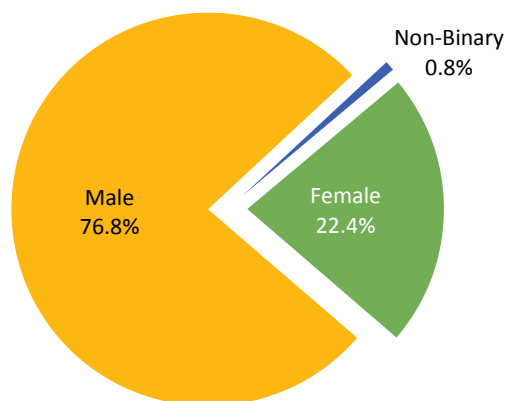


Figure 2b: Distribution of the 2017-18 Suspensions/Expulsions by Student Gender Identity



By Student Special Education Needs

Figures 3a and 3b show the distributions of suspensions/expulsions in the 2016-17 and 2017-18 school years by students' status of special education needs. Students with special education needs (including Gifted) accounted for about 60% or more of the suspensions/expulsions.

Figure 3a: Distribution of the 2016-17 Suspensions/Expulsions by Special Education Needs

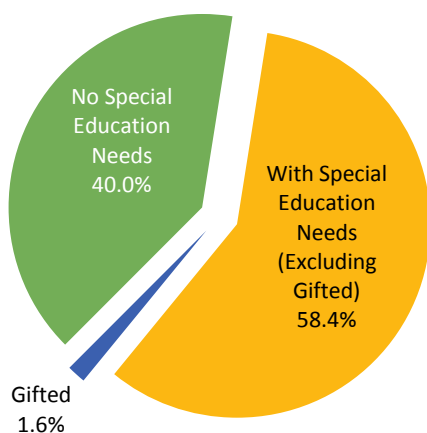
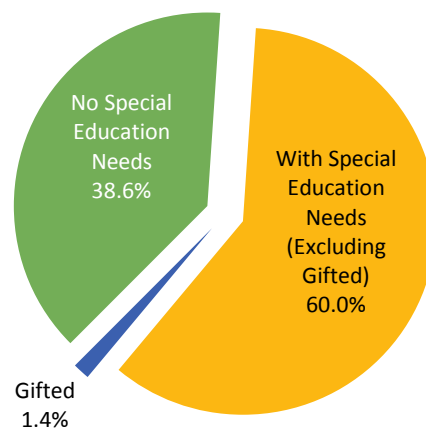


Figure 3b: Distribution of the 2017-18 Suspensions/Expulsions by Special Education Needs



Since students with special education needs (excluding Gifted) accounted for about 17% of the TDSB student population, they were disproportionately high in the suspensions/expulsions (58.4% in 2016-17 and 60.0% in 2017-18).

By Primary Language at Home

Figures 4a and 4b show the distributions of the 2016-17 and 2017-18 suspensions/expulsions by students' primary language spoken at home. English-speaking students accounted for more than two-third (68.7% in 2016-17 and 67.8% in 2017-18) of the suspensions/expulsions, while students whose primary home language were Somali, Arabic, Spanish, and Chinese accounted for about 10% of the suspensions/expulsions collectively.

In the 2017-18 school year students whose primary home language were English, Somali, Arabic, Spanish, and Chinese represented 46.1%, 1.6%, 2.7%, 2.3%, and 9.5% of the TDSB student population. Therefore, English-speaking students, as well as Somali- and Arabic-speaking students, were over-represented in the suspensions/expulsions in both school years.

Figure 4a: Distribution of the 2016-17 Suspensions/Expulsions by Primary Home Language

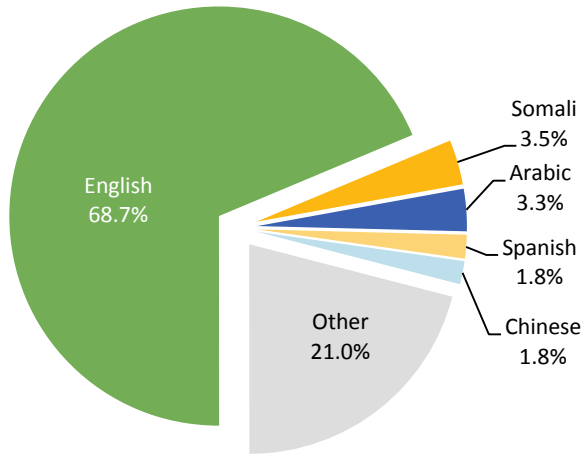
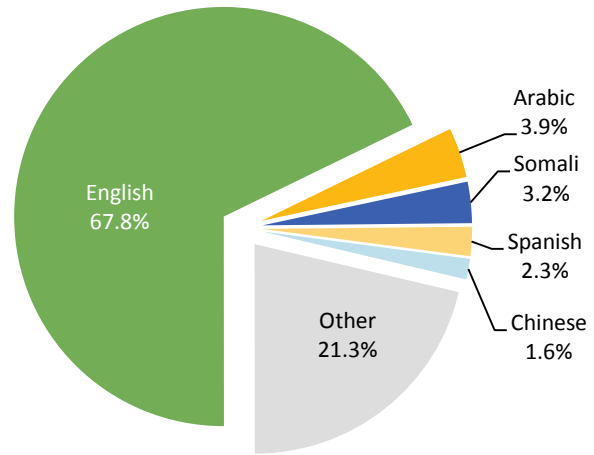


Figure 4b: Distribution of the 2017-18 Suspensions/Expulsions by Primary Home Language



By Student Birth Place

In the 2017-18 school year about three quarters (75.5%) of the TDSB students were born in Canada. Figures 5a and 5b show that they accounted for the vast majority (81.7% in 2016-17 and 80.5% in 2017-18) of the suspensions/expulsions.

Figure 5a: Distribution of the 2016-17 Suspensions/Expulsions by Student Birth Place

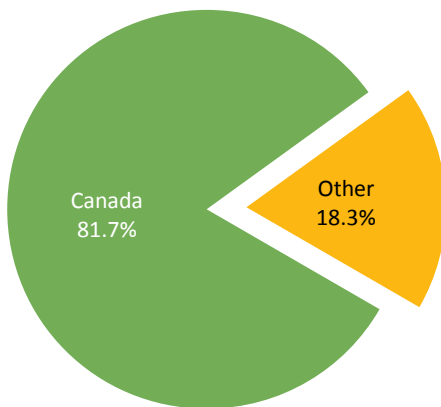
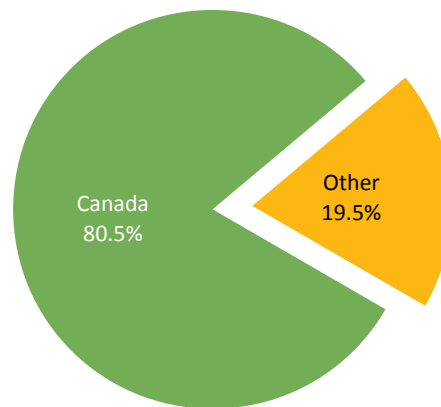


Figure 5b: Distribution of the 2017-18 Suspensions/Expulsions by Student Birth Place



In the following, students' self-identified ethno-racial background, sexual orientation, parents' presence at home, education level and birth place were derived from participants' responses to the TDSB's 2016-17 Student and Parent Census. As some students and parents did not participate in the Census, not all the suspensions/expulsions in the 2016-17 and 2017-18 school years were included in these analyses.

By Student Ethno-Racial Background

After being linked to the Census data, about 75% of the 2016-17 and 2017-18 suspensions/expulsions could be disaggregated by students' self-identified ethno-racial background, as shown in Figures 6a and 6b.

Figure 6a: Distribution of the 2016-17 Suspensions/Expulsions by Student Ethno-Racial Background

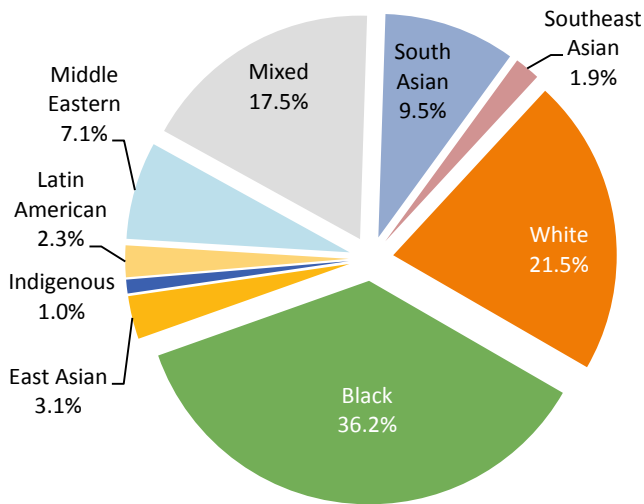


Figure 6b: Distribution of the 2017-18 Suspensions/Expulsions by Student Ethno-Racial Background

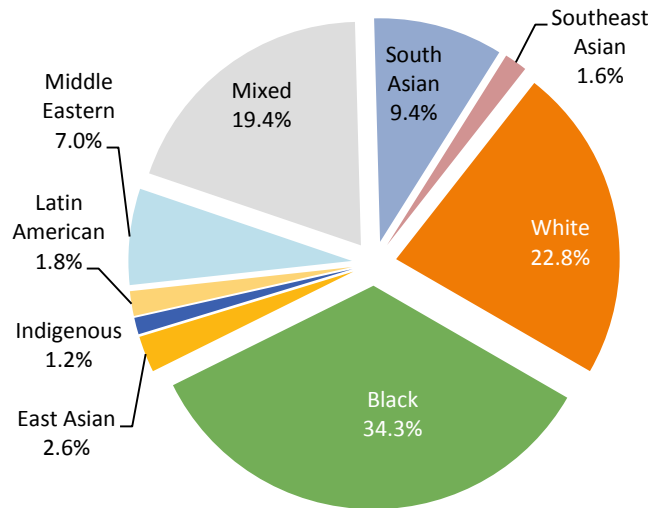


Table 3 shows the 2016-17 TDSB student population by students' self-identified ethno-racial background, as captured by the Student and Parent Census.

Black students, who accounted for 11% of the TDSB student population in the 2016-17 school year, were disproportionately high in the suspensions/ expulsions (36.2% in 2016-17 and 34.3% in 2017-18). Similarly, Indigenous, Middle Eastern and Mixed students were over-represented in the suspensions/expulsions. On the other hand, East Asian, South Asian, Southeast Asian and White students were under-represented in the suspensions/ expulsions.

Table 3: 2016-17 Student Population by Ethno-Racial Background

Black	11%
East Asian	14%
Indigenous	0.3%
Latin American	2%
Middle Eastern	6%
Mixed	12%
South Asian	22%
Southeast Asian	4%
White	29%

By Student Sexual Orientation (Grade 9-12)

In the 2016-17 school year, the vast majority (92%) of the Grade 7-12 students identified themselves as heterosexual, while 6% identified themselves as LGBTQ+ (lesbian, gay, bisexual, two-spirit, queer, pansexual, or having more than one sexual orientation). About 2% indicated that they were still questioning about their sexual orientation.

Figure 7a: Distribution of the 2016-17 Gr. 9-12 Suspensions/Expulsions by Sexual Orientation

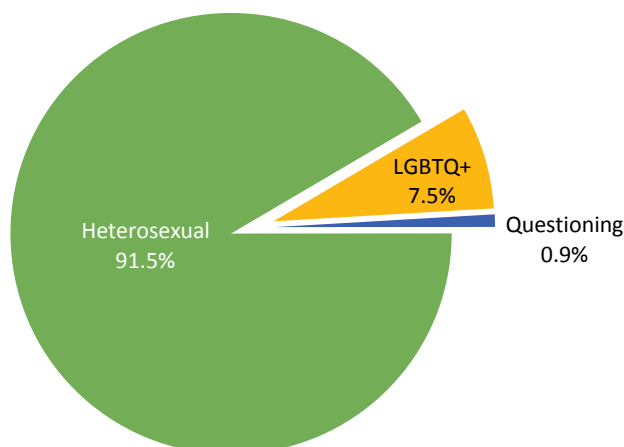
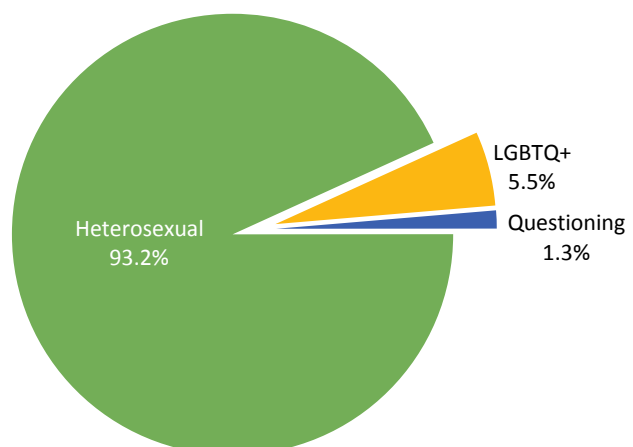


Figure 7b: Distribution of the 2017-18 Gr. 9-12 Suspensions/Expulsions by Sexual Orientation



In Grade 9-12, close to two thirds (63%) of the 2017-18 suspensions/expulsions could be linked to the student sexual orientation data. Among them, the vast majority (93.2%) were issued to heterosexual students, while LGBTQ+ students accounted for 5.5% of these suspensions/expulsions (Figure 7b). These proportions are similar to their representations in the general student population.

By Parent Presence at Home

In the 2016-17 school year among students who had Census results, 81% lived with both parents at home, 15% lived with mother only, 1% lived with father only, and 2% lived with others (includes living with adult relatives/guardians, group home, foster parents, with friends or others, and on their own). Figures 8a and 8b show the distributions of the 2016-17 and 2017-18 suspensions/expulsions which could be linked to this variable (59% in 2016-17 and 66% in 2017-18).

Figure 8a: Distribution of the 2016-17 Suspensions/Expulsions by Parent Presence at Home

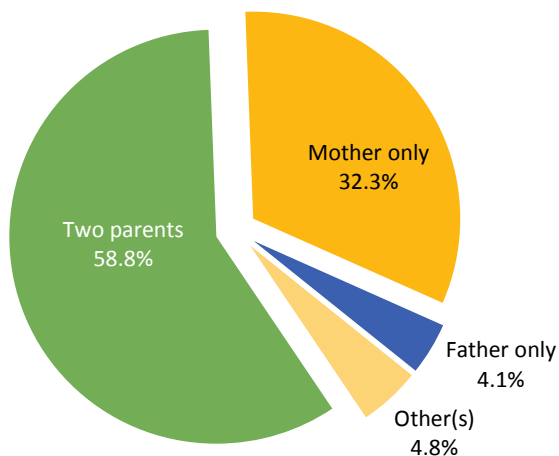
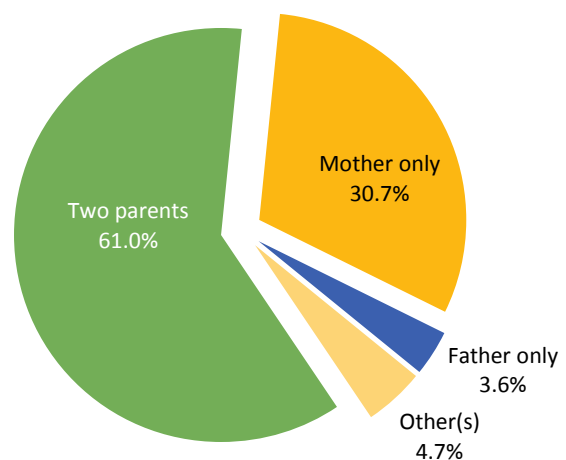


Figure 8b: Distribution of the 2017-18 Suspensions/Expulsions by Parent Presence at Home



Although the majority (58.8% in 2016-17 and 61.0% in 2017-18) of suspensions/ expulsions were issued to students who lived with both parents, students who lived with one parent or with others had disproportionately high representations in the suspensions/expulsions.

By Parent Education

In 2016-17 among students who responded to the Census question about their parent(s)' education level, over half (57%) indicated that their parent(s) had a university degree or above (if a student lived with both parents, the higher parent education level was used), 15% indicated that their parent(s) had a college degree, 15% said their parent(s) had a secondary school degree or less, and 9% indicated that they did not know. About half of the 2016-17 and 2017-18 suspensions/expulsions could be linked to this variable.

As shown in Figures 9a and 9b, students whose parents had a university degree or above were under-represented in the suspensions/expulsions, while students whose parents had a lower education level (college, secondary school or less) and students who didn't know their parents' education levels were over-represented.

Figure 9a: Distribution of the 2016-17 Suspensions/Expulsions by Parent Education Level

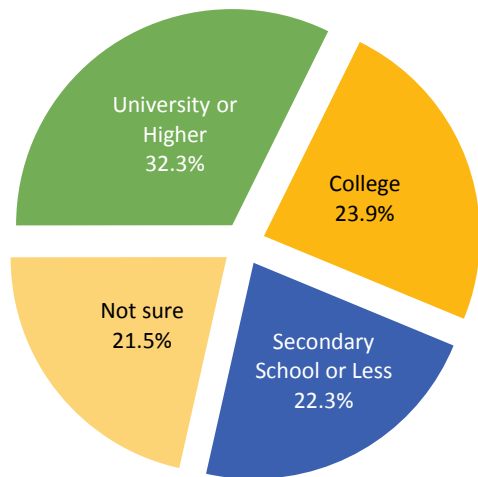
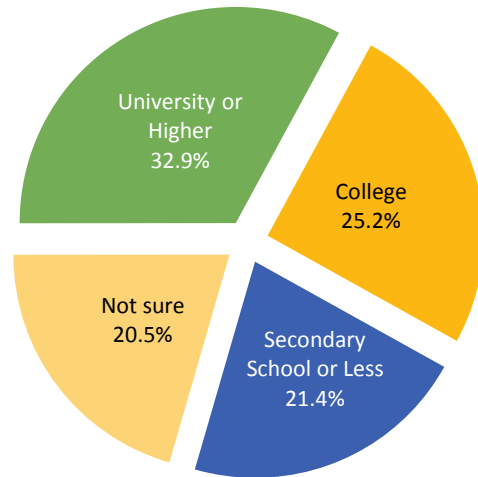


Figure 9b: Distribution of the 2017-18 Suspensions/Expulsions by Parent Education Level



By Parent Birth Place

In the 2016-17 school year, according to the Census the majority (64%) of TDSB students had both parents born outside of Canada, 12% had one parent born in Canada, and 25% had both parents born in Canada.

Figure 10a and 10b show the distributions of the 2016-17 and 2017-18 suspensions/expulsions which could be linked to this Census variable of parents' birth place (57% in 2016-17 and 65% in 2017-18).

Figure 10a: Distribution of the 2016-17 Suspensions/Expulsions by Parent Birth Place

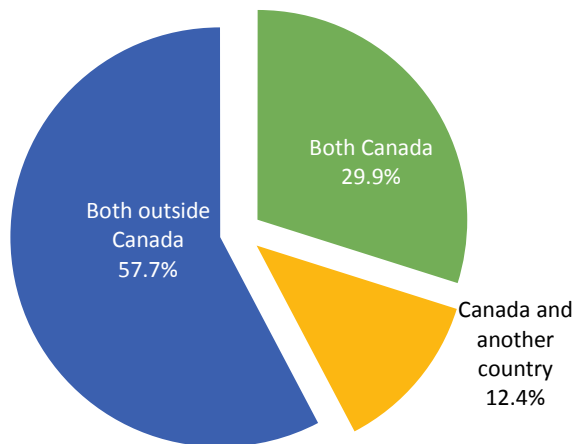
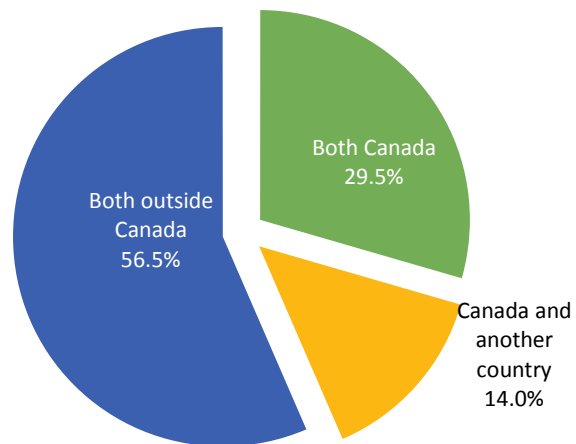


Figure 10b: Distribution of the 2017-18 Suspensions/Expulsions by Parent Birth Place



Students with both foreign-born parents accounted for the majority of suspensions/expulsions: 57.7% in 2016-17 and 56.5% in 2017-18.

By Family Income (JK - Grade 6)

Family socioeconomic status (SES) was represented by family annual income in the Parent Census for Junior-Kindergarten (JK) to Grade 6 students, and parent occupations in the Grade 7-12 Student Census. In the 2016-17 school year, among the JK-Grade 6 students whose parents responded to the family income question, 23%, 18%, 14%, 10%, and 35% were from families with an annual income of less than \$30,000, \$30,000 to \$49,999, \$50,000 to \$74,999, \$75,000 to \$99,999, and \$100,000 or more, respectively.

It should be noted that in both school years, JK to Grade 6 students accounted for fewer than 10% of the suspensions, and they didn't have any expulsion. Figures 11a and 11b show the distributions of the JK-Grade 6 suspensions by students' family annual income level in the two school years.

Figure 11a: Distribution of the 2016-17 JK-Gr.6 Suspensions by Family Income

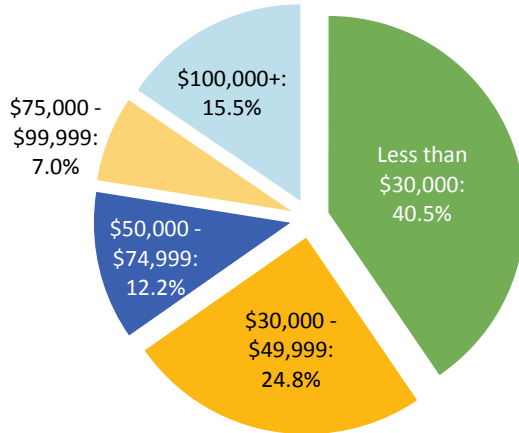
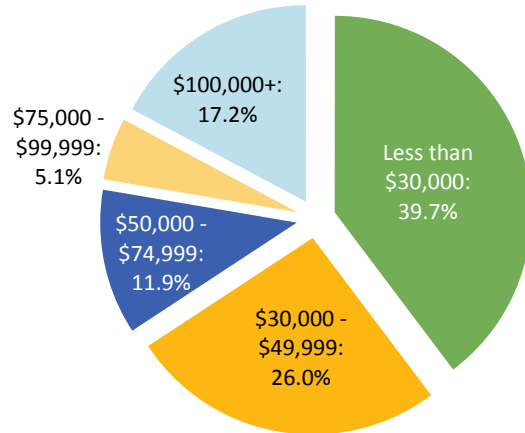


Figure 11b: Distribution of the 2017-18 JK-Gr.6 Suspensions by Family Income



Students from very low-income families (less than \$30,000) and low income families (\$30,000 to \$49,999) were over-represented in the suspensions issued to JK-Grade 6 students, while students from high-income families (\$100,000 or more) were under-represented in the suspensions.

By Parent Occupation (Gr. 7-12)

For the Grade 7-12 students in the 2016-17 school year who responded to the Census, 12%, 10%, 23%, 23%, and 32% were from families where the higher level of the parent occupations was in the non-remunerative, unskilled clerical and trades, skilled/semi-skilled clerical and trades, semi-professional and middle-management, and high professional and senior management categories, respectively. Figures 12a and 12b show the proportions of the Grade 7-12 suspensions/expulsions in the two Census years by parents' occupation classification.

Figure 12a: Distribution of the 2016-17 Gr.7-12 Suspensions/ Expulsions by Parent Occupation

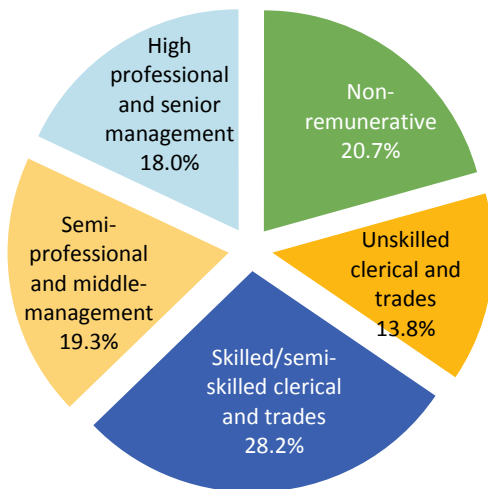
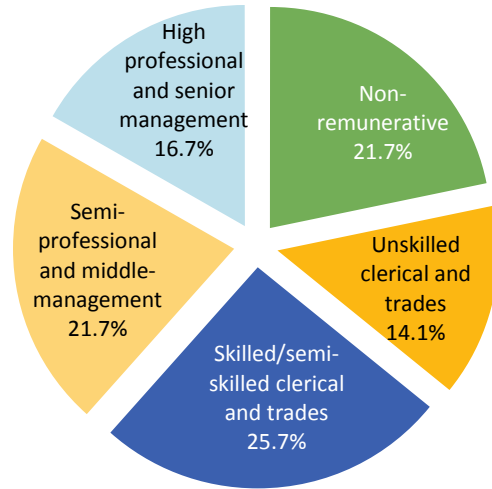


Figure 12b: Distribution of the 2017-18 Gr.7-12 Suspensions/ Expulsions by Parent Occupation



Grade 7-12 Students whose parents held high professional and senior management positions were disproportionately low in the suspensions/expulsions, while students whose parents held unskilled clerical and trades, or non-remunerative positions, were over-represented in the suspensions/expulsions in both school years.

C: Details of the Suspensions and Expulsions

This section provides details of the 2016-17 and 2017-18 student suspensions and expulsions, such as incident locations, infraction types, and police involvement. This information can be used when planning for conduct management, prevention oriented strategies, mediation, and violence prevention at the school, learning centre, and system levels.

Figure 13a: 2016-17 Suspensions/Expulsions by Incident Location

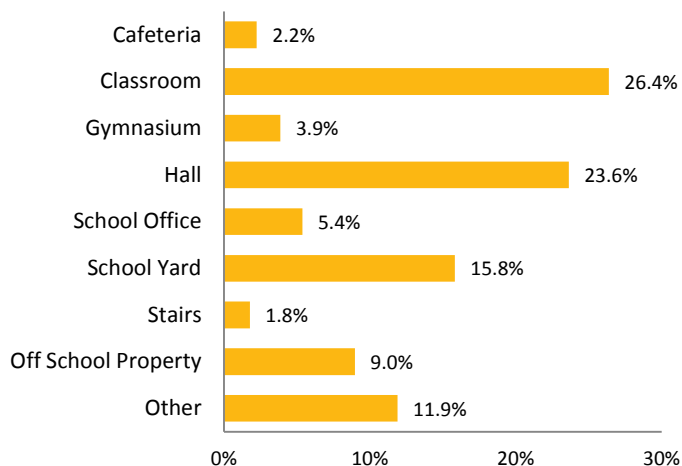
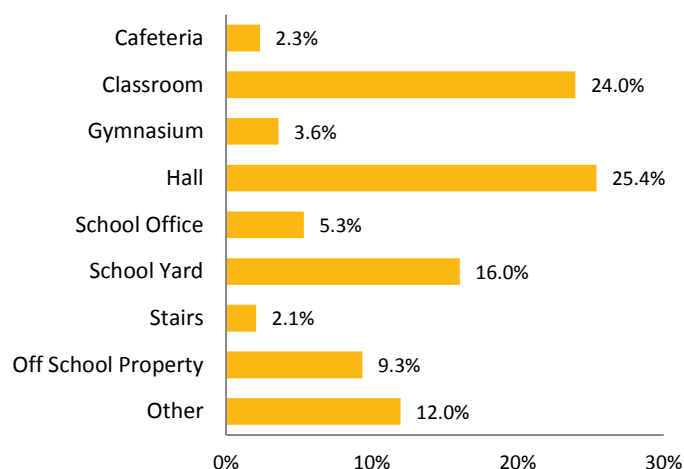


Figure 13b: 2017-18 Suspensions/Expulsions by Incident Location



Similar to the previous year (Figure 13a), in the 2017-18 school year, school hallways (25.4%), classrooms (24.0%), and school yards (16.0%) were the most likely locations where incidents were to happen (Figure 13b).

Police were involved in 20.7% of the 2016-17 suspensions/expulsions and 18.4% of the 2017-18 suspensions/ expulsions (Figures 14a and 14b).

Figure 14a: 2016-17 Suspensions/Expulsions with Police Involvement

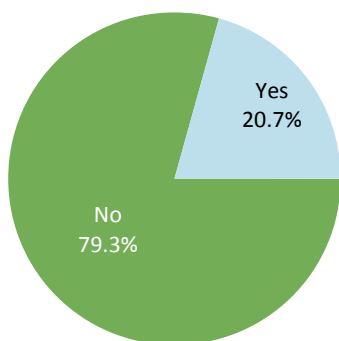
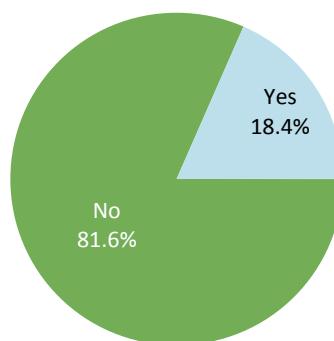


Figure 14b: 2017-18 Suspensions/Expulsions with Police Involvement



Among the students suspended in the 2017-18 school year, 74.8% had one suspension only, and 25.2% had two or more suspensions during the school year (see Figure 15b).

Figure 15a: % of Students with One or More Suspensions in 2016-17

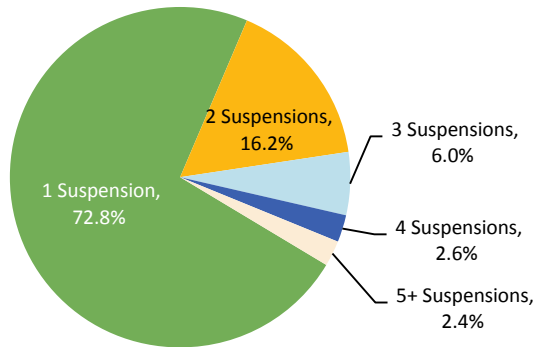
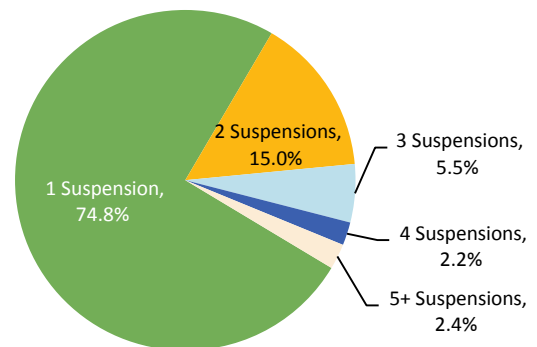


Figure 15b: % of Students with One or More Suspensions in 2017-18



One-day suspensions accounted for 42.6% of the total suspensions in the 2017-18 school year. Two-day and three-day suspensions accounted for 24.2% and 13.4% respectively (see Figure 16b).

Figure 16a: 2016-17 Suspensions by Length in Days

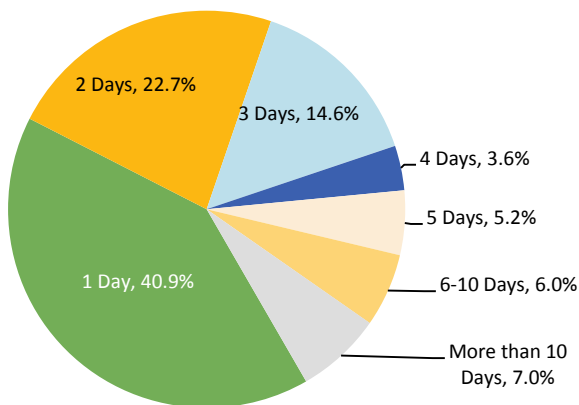
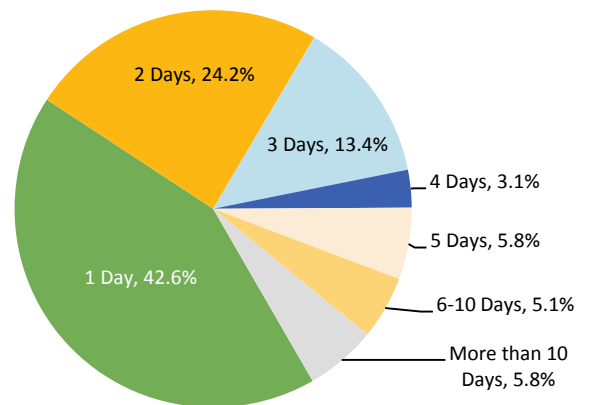


Figure 16b: 2017-18 Suspensions by Length in Days



As seen in Table 4, other than reasons determined by school principals (27.7%), fighting (18.0%) and physical assault (14.6%) were the top two reasons for suspensions in the 2017-18 school year, while bullying accounted for 4.2% of the suspensions.

Table 4: Suspensions by Infraction Type

Types Defined by Section 306. (1) of the Education Act	2016-17		2017-18	
	Count	Percent	Count	Percent
Uttering a threat to inflict serious bodily harm on another person	144	2.0%	116	1.9%
Possessing alcohol or illegal drugs	116	1.6%	148	2.4%
Being under the influence of alcohol	38	0.5%	46	0.7%
Swearing at a teacher or at another person in a position of authority	419	5.7%	367	5.9%
Committing an act of vandalism that causes extensive damage to school property at the pupil's school or to property located on the premises of the pupil's school	35	0.5%	38	0.6%
Bullying	312	4.3%	262	4.2%
Types Defined by the Board According to Section 306. (1) 7. of the Education Act				
Willful destruction of school property, vandalism causing damage to school or Board property or property located on school or Board premises	112	1.5%	112	1.8%
Use of profane or improper language	217	3.0%	175	2.8%
Use of tobacco	12	0.2%	34	0.5%
Theft	198	2.7%	145	2.3%
Aid or incite harmful behaviour	489	6.7%	391	6.3%
Physical assault	968	13.2%	909	14.6%
Being under the influence of illegal drugs	150	2.1%	108	1.7%
Fighting	1,224	16.8%	1,120	18.0%
Possession or misuse of any harmful substances	36	0.5%	46	0.7%
Extortion	7	0.1%	7	0.1%
Inappropriate use of electronic communications or media devices	164	2.2%	105	1.7%
An act considered by the school principal to be a breach of the Board's or school code of conduct	2,300	31.5%	1,724	27.7%
Immunization	0	-	0	-
Types Defined by Section 310. (1) of the Education Act				
Possessing a weapon, including a firearm	49	0.7%	87	1.4%
Using a weapon to cause or to threaten bodily harm to another person	26	0.4%	39	0.6%
Committing physical assault on another person that causes bodily harm requiring treatment by a medical practitioner	53	0.7%	60	1.0%
Committing sexual assault	31	0.4%	24	0.4%
Trafficking in weapons or in illegal drugs	11	0.2%	10	0.2%
Committing robbery	41	0.6%	28	0.5%
Giving alcohol to a minor	0	0.0%	0	-
Bullying if, i) the pupil has previously been suspended for engaging in bullying and, ii) the pupil's continuing presence in the school creates an unacceptable risk to the safety of another person	3	0.0%	2	0.0%
Any activity listed in section 306(1) motivated by bias, prejudice or hate based on race, national or ethnic origin, language, colour, religion, sex, age, mental or physical disability, sexual orientation, gender identity, gender expression, or any other similar factor	10	0.1%	13	0.2%
Types Defined by the Board According to Section 310. (1) 8. of the Education Act				
Possession of an explosive substance	7	0.1%	3	0.0%
Sexual harassment	30	0.4%	27	0.4%
Hate motivated occurrences	1	0.0%	4	0.1%
Distribution of hate material	0	-	0	-
Racial harassment	1	0.0%	1	0.0%
An act considered by the principal to be a serious breach of the Board's or school's code of conduct	102	1.4%	70	1.1%

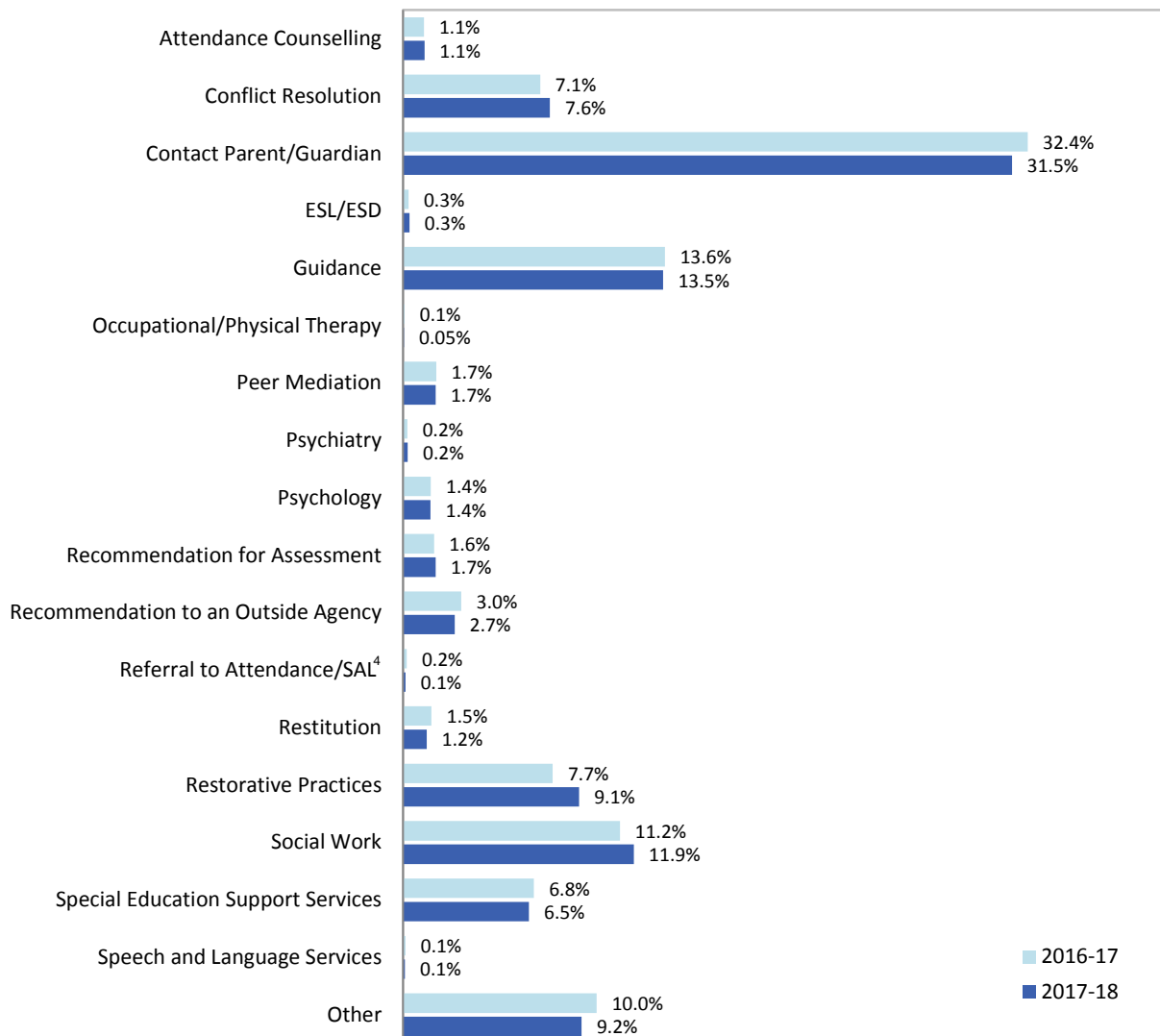
Table 5: Expulsions³ by Infraction Type

Infraction Type	2016-17		2017-18	
	Count	Percent	Count	Percent
Committing physical assault on another person that causes bodily harm requiring treatment by a medical practitioner	18	28.1%	12	23.5%
Committing robbery	7	10.9%	9	17.6%
Committing sexual assault	2	3.1%	4	7.8%
Possessing a weapon, including a firearm	5	7.8%	1	2.0%
Sexual harassment	0	-	1	2.0%
Trafficking in weapons or in illegal drugs	1	1.6%	3	5.9%
Using a weapon to cause or to threaten bodily harm to another person	9	14.1%	9	17.6%
An act considered by the principal to be a serious breach of the Board's or school's code of conduct	22	34.4%	12	23.5%

D: Interventions Used by Schools

Of all the suspensions in the 2017-18 school year, 95.8% had been followed up with interventions by schools. Figure 17 shows the most used interventions by schools.

Figure 17: Most Used Interventions by Schools



A meeting with parents or guardians was the most used intervention (31.5% of the all interventions), followed by guidance (13.5%), and social work (11.9%) in the 2017-18 school year.

E: Non-Discretionary Student Transfers

Students who were referred to the Board for an expulsion, or received an expulsion from a TDSB school, were offered a program to enable them to continue their education. An individual Expelled Student Action Plan is developed which includes the academic and non-academic objectives that the student must achieve in order for the student to be re-admitted to a school. Generally, students who have court conditions or who are returning from an expulsion require a Non-Discretionary Transfer from their home school to a new school.

Table 6: Non-Discretionary Student Transfers

School Year	Elementary Schools		Secondary Schools		Total	
	Sending	Receiving	Sending	Receiving	Sending	Receiving
2016-17	23	19	270	265	293	284
2017-18	19	19	176	191	195	210

"Sending" and "Receiving" include TDSB registered students as well as students from outside schools such as the Toronto Catholic District School Board, the Greater Toronto Area school boards, probation, agency section programs, and detention that require Caring and Safe Schools Transfers.

F: 2017-2018 Suspensions and Academic Achievement

This section provides the correlations of student suspensions with achievement results in the 2017-18 provincial Grade 6 Education Quality and Accountability Office (EQAO) Assessments of Reading, Writing, and Mathematics, Grade 7-8 provincial report cards, Grade 9 EQAO Assessment of Mathematics, the Ontario Secondary School Literacy Test (OSSLT), and the Grade 9-12 credit accumulation. This information can be used when planning for continuous improvement at the school, learning centre, and system levels.

Similar to the previous school years, there are strong correlations between student suspensions and their academic achievement. Students suspended in the 2017-18 school year had lower levels of achievement on the EQAO assessments, report cards, and credit accumulation, than students not being suspended.

Figure 18: % of Gr. 6 Students Achieving Levels 3 & 4 on the 2017-18 EQAO Assessments by Number of Suspensions

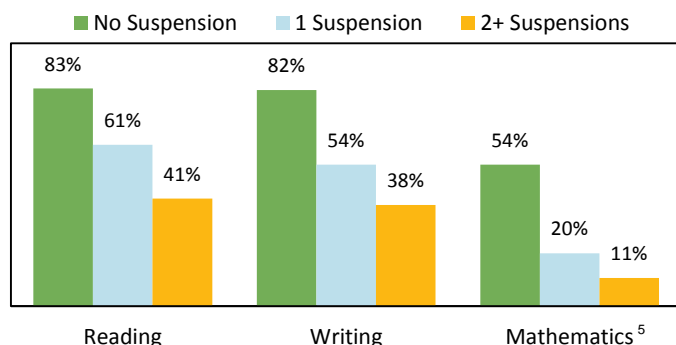
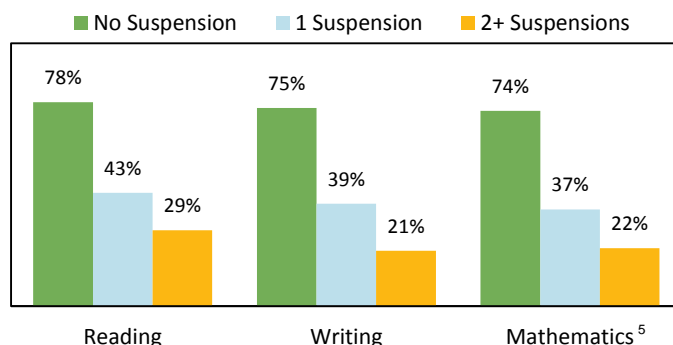


Figure 19: % of Gr. 7-8 Students Achieving Levels 3 & 4 on the 2017-18 Report Cards by Number of Suspensions



For Grade 6 students with no suspensions, 83%, 82%, and 54% achieved at or above the provincial standard (Level 3) in the 2017-18 EQAO assessments of Reading, Writing, and Mathematics. The percentages of students achieving at or above the provincial standard in the three subjects were 61%, 54% and 20% for students with one suspension, and 41%, 38%, and 11% for students with two or more suspensions, respectively (see Figure 18). Similar patterns were observed for students in Grades 7-8 based on their achievement on provincial report cards (see Figure 19).

Figure 20 shows that for secondary school students who participated in the 2017-18 Grade 9 EQAO Mathematics Assessment and had no suspensions, 71% achieved at or above the provincial standard (Level 3). This is much higher than for students with one suspension (30%), or for students with two or more suspensions (16%). For secondary school students who participated in the 2017-18 Ontario Secondary School Literacy Test (OSSLT) and had no suspensions, 82% were successful for the first-time. This is much higher than for students with one suspension (49%), or students with two or more suspensions (29%). Similar patterns were observed for previously eligible students.

Figure 20: % of Gr. 9-10 Students Meeting Expectations on the 2017-18 EQAO Assessments by # of Suspensions

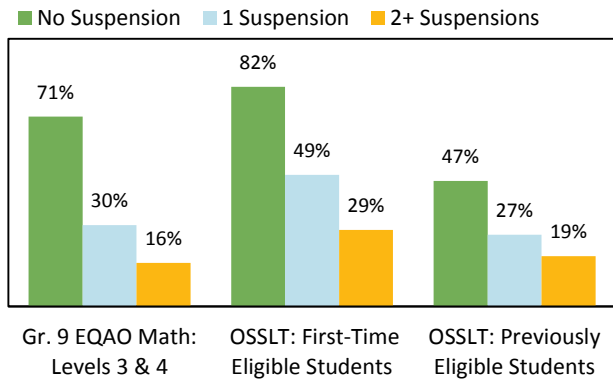
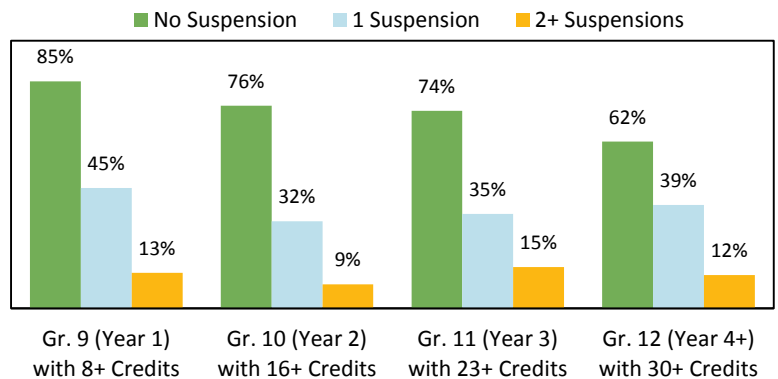


Figure 21: % of Gr. 9-12 Students Meeting Expectations on the 2017-18 Credit Accumulation by Number of Suspensions



Patterns in the credit accumulation for students with or without suspensions were very similar in all senior grades. For example, for students in Grade 9 with no suspensions, 85% accumulated the expected eight credits or more. The proportion of students meeting the expectation was 45% for students with one suspension, and 13% for students with two or more suspensions (see Figure 21).

G: Caring and Safe Schools Alternative Programs

Our schools are safe, nurturing, positive, and respectful learning environments that enable all students to succeed and reach their full potential. Our schools and program sites are places that promote peaceful problem solving, academic excellence, and a sense of belonging for all students. Students are expected to demonstrate respect for human rights and social justice and promote the values they need to become responsible members of society. The Caring and Safe Schools team of administrators, advisors, child and youth counsellors, and court liaison workers will continuously provide direction and support to administrators, staff, parents, students, and communities through:

1. Strong school leadership, with consistent discipline policies and procedures;
2. School-wide Caring and Safe Schools programs and instructional components focused on inclusive contributions;
3. Evolving and expanded prevention based knowledge and skills;
4. Ongoing support and professional growth in emotional intelligence, conduct management, prevention oriented strategies, mediation, and violence prevention;
5. Inclusive and developmentally appropriate materials, activities, and programs being championed and utilized;
6. Strong efforts to develop relationships and partnerships within the entire school community; and
7. Clear assessment, evaluation, and monitoring of student performance, combined with differentiated programming.

Board policies and procedures have been developed in accordance with provincial legislation and Ministry directives to ensure that our schools are caring and safe communities.

Table 7 shows the Caring and Safe Schools alternative programs for the 2018-2019 school year.

Table 7: Caring and Safe Schools Alternative Programs 2018-2019

Program Site	Division	Area	Program Description
C&SS Elementary Itinerant @ Vaughan Rd	Pr./Jr./Int.	LC 1-4	Elementary Itinerant Team – Program Coordinator and Child and Youth Counsellors - provide “push-in” non-academic support in the student’s school.
C&SS Elementary @ Lawrence Heights MS	Pr./Jr.	LC1	Elementary Support Programs (Suspended/Expelled/Assessment & Support Placements) are provided for elementary school students who have been suspended, expelled, or in alternative placements, and are in need of short- and long-term support. Programs provide both academic and non-academic support. Academic support is provided by a teacher and non-academic support is provided by a Child and Youth Worker at each site.
C&SS Elementary @ Lawrence Heights MS	Jr./Int.		
C&SS Elementary @ Shoreham PS	Pr./Jr.	LC2	C&SS Social Workers and Psychologists provide services to the sites as required. Suspended/Expelled/Assessment & Support students are referred through the Caring and Safe Schools process.
C&SS Elementary @ Shoreham PS	Jr./Int.		
C&SS Midland Elementary @ Scarborough Centre for Alt. Studies	Pr./Jr.	LC3	
C&SS Elementary @ Scarborough Centre for Alternative Studies	Pr./Jr.		
C&SS Elementary @ Scarborough Centre for Alternative Studies	Jr./Int.		
Barrhead Suspension/ Expulsion Program @ Barrhead Learning Centre	Sr.	LC1	Secondary Suspension/Expulsion/Assessment & Support Programs are provided for secondary school students who have been suspended for more than five days or who have been expelled. Site teachers provide academic support and Child and Youth Workers provide non-academic support to students.
Jones Av. Suspension/ Expulsion Program @ Jones Av. Adult Centre	Sr.	LC4	
Midland Suspension/ Expulsion Program @ Scarborough Centre for Alternative Studies	Sr.	LC3	Suspended and expelled students are referred through the Caring and Safe Schools process.
Pharmacy Suspension/ Expulsion Program @ Terraview Learning Centre	Sr.	LC2	Assessment & Support students in need of both academic and non-academic support are referred by Caring and Safe Schools Learning Centre Administrators for placement.
Arrow Rd. Assessment & Support Program – Jamaican Canadian Association (Community Partnership)	Sr.	LC2	Assessment and Support Programs provide both academic and non-academic support to students. The site teacher and Educational Assistant support programming focusing on core curriculum courses (English, Mathematics, History, Geography, Science, and Learning Skills). Non-academic support is provided by an agency Child and Youth Worker or a TDSB Social Worker.
LC2 Assessment & Support Program	Sr.	LC2	
C&SS Jones Av. Assessment and Support @ Jones Av. Adult Centre	Sr.	LC4	C&SS Social Workers and Psychologists provide services to the sites as required.
Operation Springboard Assessment and Support (Community Partnership)	Int/Sr.	LC3	Students are referred through Learning Centre Caring and Safe Schools Administrators.
East Metro Youth Services Assessment and Support (Community Partnership)	Sr.	LC3	

Contact Us

For more information about this report, please contact:

Caring and Safe Schools

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Research and Development

Toronto District School Board
1 Civic Centre Court, Lower Level
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Endnotes

¹Reported suspensions and expulsions for a school year may include suspensions and expulsions carried over from the previous school year.

²Suspension and expulsion rates for a school year may include students who came to TDSB schools after October 31st when the total enrolment number was taken and used for calculating the rates.

³ Including expulsions carried over from the previous year.

⁴SAL: Supervised Alternative Learning

⁵The overall report card Mathematics result was calculated as the average of the latest results in the five Mathematics strands on the report card.

⁶Percentages may not add up to 100 due to rounding.

Cite as: Zheng, S. (2019). *Caring and safe schools report 2017-18*. Toronto, Ontario, Canada: Toronto District School Board



2019-20 SCHOOL OPERATIONAL ASSURANCE REPORT

1

Overview for the Audit Committee

TESTING UPDATE

2019-20:

- Due to labour actions & COVID-19, school audits ceased in January 2020. Of the planned 22 1st Semester audits:

Planned	On Hold	Fieldwork Completed	Report Status
22	6	16	7 – Final 3 – Issued 6 – Draft

- Issued and draft reports will be followed up with, once schools re-open and operations normalize.
- Overall, we noted increased compliance with operational, financial and enrolment reporting controls and best practices when compared to the prior year.

SCHOOL OPERATIONAL ASSURANCE REPORT PLAN FOR 2020-2021

- School Operational Assurance Reports will resume once access to facilities is granted and operations have normalized.
- Going forward, IAM will visit one school per Learning Network. The school will be selected using a financial risk based methodology, resulting in 24 School Operational Assurance Reports being issued.
- In addition to the above 24 schools, IAM will also conduct follow up engagements on the 21 schools visited in 2018/19 resulting in 45 school level engagements.

UPDATED



FISCAL 2019/20 – 2020/21 TDSB INTERNAL AUDIT PLAN

TDSB Audit Committee – June 22nd, 2020

FY2019-20 – 2020-21

TDSB INTERNAL AUDIT PLAN

- The FY2019-20 internal audit plan presented last September focused on School Operational Assurance Reports as well as the One Time Vendor Process.
- The audit plan has been impacted by labour actions and COVID-19, restricting access to schools, administrative buildings and hard-copy documents.

FY2019-20 – 2020-21

TDSB INTERNAL AUDIT PLAN

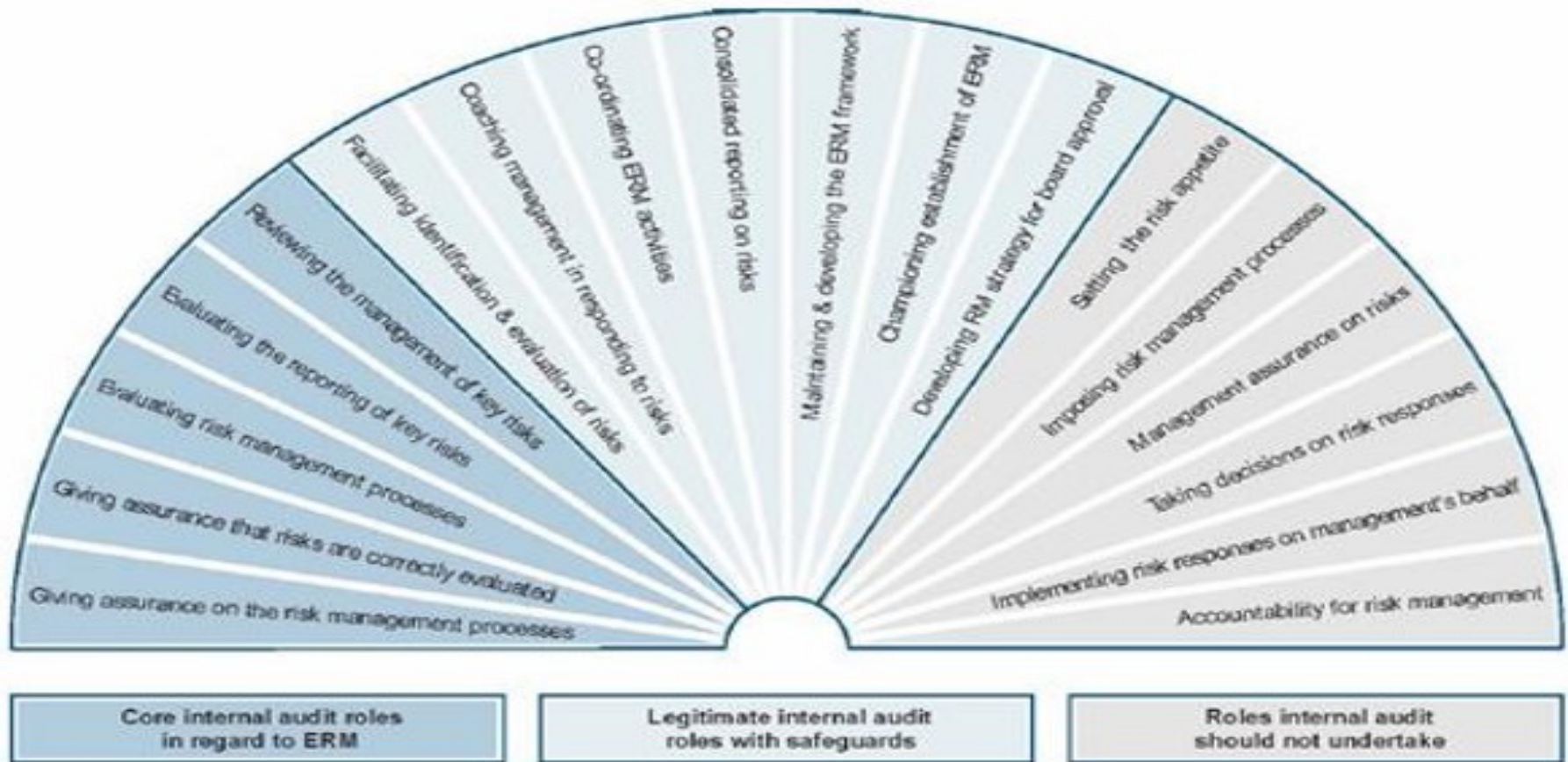
- Internal Audit Management (IAM) has responded by initiating remote engagements identified by Management as higher risk.
 - FY2019-20 P-Card usage
 - Vendor Spend Analysis
- Recent events have also highlighted the benefit of having enterprise risk management and business continuity protocols in place.

FY2019-20 – 2020-21

TDSB INTERNAL AUDIT PLAN

- FY2019-20 P-Card Usage: will cover all transactions and cardholders from September 1st, 2019 to May 31st 2020.
- Vendor Spend Analysis: will cover vendor payments made from FY2013/14 to FY2019/20. The analysis will aim to better understand the nature of increases.

Internal Audit Role in ERM



RESOURCING

- IAM has four staff, three Senior Internal Auditors and a Manager, all of whom possess CPA designations at a minimum.
- All IAM staff have VPN enabled laptops which allow remote access to the TDSB environment, including SAP and Non-Board financial information.
- If controlled / limited access to schools and administrative buildings continues into calendar 2021, Internal Audit will request additional equipment (docking station, monitors) to be used while working remotely.

FEEDBACK

- Audit Committee thoughts and feedback are requested and appreciated to address the higher risk items faced within the Board as well as to meet the needs of the Committee.

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Regional Internal Audit Team (RIAT) Engagement and Status Update

To: Audit Committee

Date: 22 June, 2020

Report No.: 06-20-3902

Strategic Directions

- Allocate Human and Financial Resources Strategically to Support Student Needs

Recommendation

It is recommended that the Regional Internal Audit Team (RIAT) Engagement and Status Update be received.

Context

The Greater Toronto and Area Regional Internal Audit Team (GTA RIAT) provides internal audit services to the six district school boards in the GTA with a focus on enterprise level activities. The appendix provides status updates to scheduled engagements and follow-up reports as of June 2020.

Action Plan and Associated Timeline

For reporting purposes only.

Resource Implications

Not applicable.

Communications Considerations

Included in public minutes.

Board Policy and Procedure Reference(s)

O.Reg 361/10 is applicable.

Appendices

- Appendix A: GTA RIAT June 2020 Update

From

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Wasif Hussain, Internal Audit Manager at Wasif.Hussain@tdsb.on.ca or 416-393-0491.

TDSB Regional Internal Audit Team (RIAT) Update

2018-19 Audit Plan Update:

Audit Report Name	Report Issuer	Status	Confirmed Fieldwork Start Date	Audit Report Date	Date Tabled at Audit Committee
Recruiting and Hiring	RIAT	Completed	Oct-18	Nov-18	Mar-19
Professional Development	RIAT	Reporting	Dec-19	TBD	TBD
Review of Logical Security Access Management follow-up	RIAT	Completed	Oct-18	Nov-18	Mar-19
RIAT Risk Assessment & Audit Plan	RIAT	Completed	Feb-19	Dec-19	Dec-19

Update on outstanding engagements:

- Professional Development – The report for this engagement is currently being drafted. A meeting was scheduled for June 17th to discuss the results of the engagement.

2019-20 Audit Plan Update:

Audit Report Name	Report Issuer	Status	Confirmed Fieldwork Start Date	Audit Report Date	Date Tabled at Audit Committee
Programming and Staff Utilization Review (Benchmarking)	RIAT	Fieldwork	Apr-20	TBD	TBD
Transportation	RIAT	Planning	TDB	TBD	TBD
Follow-up Activities	RIAT	Planning	June-20	TBD	TBD

Programming and Staff Utilization Review – Fieldwork is currently underway for this engagement. The RIAT worked with representatives from each of the four participating Boards (Toronto District School Board, Peel District School Board, York Region District School Board and Dufferin-Peel Catholic School Board) to determine the metrics to be reviewed. Data is now being gathered from the Boards.

Transportation – A kick-off meeting was held on June 12th to discuss the potential scope for this engagement. Prior to starting fieldwork, the RIAT will brief the Audit Committee on the scope of the engagement at the September meeting to ensure key risks and concerns have been considered.

Follow-up Activities – The RIAT is currently compiling a list of audit findings from all RIAT reports issued to the Board. As a next step, the RIAT will reach out to management to obtain the status of these findings (i.e. all findings that have not previously been confirmed closed through follow-up testing). Future follow-up work will be determined based on this update.

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Accountants Report – 31 March 2020

To: Audit Committee

Date: 22 June, 2020

Report No.: 06-20-3908

Strategic Directions

- Allocate Human and Financial Resources Strategically to Support Student Needs

Recommendation

It is recommended that the Accountant's Report for the period of 1 September 2019 to 31 March 2020 submitted to the Ministry of Education be received.

Context

Deloitte LLP performed specified auditing procedures in connection with the Ministry of Education's Education Finance Information System (EFIS) Schedules 19, 20, 22 and 22A from 1 September 2019 to 31 March 2020, which was submitted to the Ministry. The report is enclosed in Appendix A.

Action Plan and Associated Timeline

Not applicable – for reporting purposes only.

Resource Implications

Not applicable.

Communications Considerations

Included in public minutes.

Board Policy and Procedure Reference(s)

Not applicable.

Appendices

- Appendix A: Accountants Report 31 March 2020

From

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Accountant's Report with respect to the period from September 1, 2019 to March 31, 2020

To the Ministry of Education:

As requested by the Toronto District School Board (the "Board"), we have performed the following procedures for the period from September 1, 2019 to March 31, 2020 ("the period"):

I. Schedules 19 and 20 of EFIS of the Board

We have obtained Schedules 19 and 20 of EFIS from the Board and performed the following:

1. With respect to Column A.1 we performed the following at March 31, 2020:
 - a. We obtained a summary of the trial balance (or general ledger) at March 31, 2020 of the Board and agreed the subtotals to Column A.1 of Schedules 19 and 20 and found them to be in agreement.
 - b. We agreed the following 5 items (assets/liabilities/ accumulated surplus/(deficit)/ revenues/expenses) over \$700,000 from the summary referred to in (1) a) above, to the general ledger and found them to be in agreement.

GL Account #	Description in summary	Amount at March 31, 2020
81001	CIBC Canadian General Account	\$549,760,659
91100	Accounts Payable – Government of Ontario	(\$3,344,626)
89900	Surplus	\$1,601,859
33000	Instructional Supplies	\$8,273,293
05100	Municipal Taxes	(\$1,054,448,658)

2. We obtained the entry to reverse any amounts recorded during the seven-month period for school generated funds. We agreed the entry to supporting documentation and agreed to Column A.2 on Schedule 19 and 20.
3. We obtained the entry to reverse any amounts recorded during the seven-month period for subsidiaries. We agreed the entry to supporting documentation and Schedule 19 and 20. (Column A.3)

The Board did not report any Column A.3 adjustments; therefore, this procedure was not applicable.

4. We obtained a summary of the Column B.1 adjustments on Schedules 19 and 20, if any, to reverse entries over \$700,000 which recorded receivables and payables at August 31, 2019 and were not reversed in the Board's general ledger during the subsequent period. We randomly selected 20% of the entries (a minimum of 5), agreed them to the supporting documentation and verified the amount was included in the summary of the entries. We agreed the summary of the entries to Column B.1 of

Schedule 19 "Consolidated Statement of Financial Position", and Schedule 20 "Revenues and Expenses", as applicable.

The Board did not report any Column B.1 adjustments over \$700,000; therefore, this procedure was not applicable.

5. We obtained a summary of Column B.2 accrual adjustments on Schedules 19 and 20, if any, for adjustments over \$700,000 related to the period prior to March 31, 2020. We randomly selected 20% of the entries (a minimum of 5), agreed them to the supporting documentation and verified the amount included in the summary of the entries related to the period prior to March 31, 2020. We agreed the summary of the entries to Column B.2 of Schedule 19 "Consolidated Statement of Financial Position", and Schedule 20 "Revenues and Expenses", as applicable.

The Board did not report any Column B.2 adjustments over \$700,000; therefore, this procedure was not applicable.

6. With respect to Column B.3 adjustments made to accrue the Ontario Financing Authority (OFA) loan interest, we recalculated the accrued amount and agreed to the adjustment on column B.3 of Schedule 19 and 20.

The Board did not report any Column B.3 adjustments; therefore, this procedure was not applicable.

7. We obtained supporting documentation for any Column C.1 adjustments made to reclassify Ministry Revenue between the various categories on Schedule 20 "Revenue". We agreed 2 entries to the supporting documentation.

The Board did not report any Column C.1 adjustments; therefore, this procedure was not applicable.

8. With respect to the revenue recorded for municipal taxes over \$700,000, we performed the following:

- a. With respect to the tax revenue for the period from September 1, 2019 to December 31, 2019:

We agreed the 2019 municipal tax revenue to the most current supporting documentation (for a maximum of two municipalities) and recalculated the revenue for the period by subtracting the amount included in revenue in the August 31, 2019 audited financial statements (being 62% of the 2019 tax revenue as included in Schedule 11B of EFIS for the year ended August 31, 2019) from the total 2019 tax revenues (based on most current information).

We selected the City of Toronto, as it is the only municipality from which the Board receives municipal tax revenue.

- b. With respect to the tax revenue for the period from January 1, 2020 to March 31, 2020:

We recalculated the estimated 2020 municipal tax revenue for the period using 25% of the estimated 2020 tax revenue based on most current information. We agreed estimated 2020 tax revenue to supporting documentation. If current information regarding estimated 2020 tax revenue is unavailable, then the 2020 tax revenue for the period was estimated using 2020 tax revenue as included in Schedule 11A of the Revised Estimates for the year ending August 31, 2020.

We selected the City of Toronto, as it is the only municipality from which the Board receives municipal tax revenue. We agreed the calculation for 2020 tax revenue for the period to 2020 tax revenue as included in Schedule 11A of the Revised Estimates for the year ending August 31, 2020.

- c. We agreed the 2019 supplementary taxes and write offs (for a maximum of two municipalities) and recalculated the revenue for the period by subtracting the amount included in line 3.4 in Schedule 9 of the 2018-19 financial statements.

We selected the City of Toronto, as it is the only municipality from which the Board receives municipal tax revenue.

- d. If an amount greater than \$700,000 was reported on line 3.4, Column C.2 of Schedule 20 "Revenue", we asked management for the supporting listing that totalled the amount on line 3.4. We calculated the difference between the 2020 supplementary taxes and write-offs based on most current information and 2019 supplementary taxes and write-offs and agreed to the amounts on the listing (for a maximum of two municipalities).

The Board did not report any line 3.4 adjustments over \$700,000; therefore, this procedure was not applicable.

- e. We agreed the total of 8a), 8b), 8c) and 8d), above to Local Taxation (line 3.5) in Column E on Schedule 20 "Revenue" after the adjustment, if any, in Column C.2. We agreed the adjustment amount to Schedule 19, "Consolidated Statement of Financial Position" Column C.2, line 1.4 or line 2.3.

- 9. We verified the calculation of the allocation of tuition revenues to the period using the prescribed methodology prorated on the related number of school days. We agreed the adjustment, if over \$700,000, made to reflect this calculation Schedule 20 "Revenue", and Schedule 19 "Consolidated Statement of Financial Position" in Column C.3.

The Board did not report any Column C.3 adjustments over \$700,000; therefore, this procedure was not applicable.

- 10. With respect to salaries and benefits earned for the period we obtained the payroll paid and payroll earned during the period from the Board, and performed the following:

- a. We obtained a listing of the general ledger entries and agreed the following amounts paid to the payroll journal, selecting from different employee groups, a maximum of 5 entries.

Employee Group Selected	Payroll Journal Amount
OTFO - Teachers (Elementary)	\$ 3,678
OSSTF - Teachers (Secondary)	\$ 3,943
Vice Principals (Secondary)	\$ 4,030
Continuing Education (Unit B)	\$ 1,208
CUPE 4400 (Unit C)	\$ 1,951

11. We obtained the calculation of the vacation pay accruals for any amounts over \$700,000 and performed the following:

- a. We obtained the supporting documentation for the 2 employee groups with the largest vacation pay accruals.

Employee Group Selected
CUPE 4440 Unit D
Non-Union staff

- b. We agreed a sample of the following 5 employees (allocated between the employee groups) to the records of vacation days outstanding, and the payroll rate. We recalculated the accrued vacation pay for those 5 employees.

Employee Number
5437
13279
52948
251679
237396

- c. We agreed the adjustment to Column C.5 on Schedule 19, "Consolidated Statement of Financial Position" and Schedule 20 "Expenses".

12. We verified the mathematical accuracy of the prorated calculation of the employee future benefits liability and related expense adjustment, using the 2019-20 estimates provided in the actuarial assessment at August 31, 2019 and found no differences. If 2019-20 estimates are not provided in the August 31, 2019 assessment, verify if board has used 2019-20 expenses as the basis for prorating. We agreed the total employee future benefits liability to the total in Column E, after the required adjustment to Column C.6, on Schedule 19, "Consolidated Statement of Financial Position", line 2.20. We agreed the adjustment to expenses to the total in Column C.6 on Schedule 20, "Expenses".

We verified the mathematical accuracy of the prorated calculation of the employee future benefits liability and related expense adjustment, using the 2019-20 estimate provided by the actuary for WSIB benefits, and 2019-20 projections provided in the actuarial valuation report as at August 31, 2019 for all other benefit plans, and found no differences.

13. We performed the following with respect to any other adjustments over \$700,000 provided by the Board:
- a. We obtained a summary of the other adjustment entries included in Column C.7 which related to the period prior to March 31, 2020 and required adjustment in Schedule 19 and 20.
- b. We randomly selected 20% of the entries provided in a) above (a minimum of 5) over \$700,000 as detailed below and compared to the supporting documentation. We verified the amount related to the period prior to March 31, 2020 was included in the summary of entries.

The Board reported only one entry over \$700,000 in Column C.7 as noted below:

Adjustment description	Amount	Supporting documentation
Interest accrual on funds on deposit	\$ 1,848,933	Investment statement

- c. We recalculated the summary of entries which required adjustment and agreed the adjustment to Column C.7 on Schedule 19 and 20. We ensured that the entries balanced between Schedule 20, "Revenues and Expenses" and Schedule 19, "Consolidated Statement of Financial Position".
 - d. We enquired whether any statement of financial position items, which are historically adjusted in the General Ledger at August 31 each year, were considered and included in the adjustments provided in a). (Note that items to be considered include accrued liabilities, receivables, interest on sinking fund assets, etc.)
 - e. We enquired whether any items, historically included in the General Ledger as a net amount during the year and restated to report as gross revenue and expenses at August 31 each year, were considered and included in the adjustments provided in a). (Note that items to be considered include special projects, federal government grants, capital projects, etc.)
14. With respect to the School Generated Funds, we obtained the amounts included in the Consolidated Statement of Financial Position in the audited financial statements for the year ended August 31, 2019, agreed to supporting documentation and Schedule 19, "Consolidated Statement of Financial Position" in Column G.
 15. With respect to the Subsidiaries, we obtained the amounts included in the Consolidated Statement of Financial Position in the audited financial statements for the year ended August 31, 2019, agreed to supporting documentation and agreed to the Schedule 19, "Consolidated Statement of Financial Position" Column H.

II. Schedule 22

1. We obtained a detailed listing of tangible capital assets by asset class and agreed totals to corresponding columns by asset class in Schedule 22 of EFIS - "Tangible Capital Asset Continuity".
2. We conducted the following procedures with respect to additions to buildings (40 years) and land for the period September 1, 2019 to March 31, 2020:
 - a. From the detailed listing of tangible capital assets for the 7-month period supporting the data in Schedule 22, we selected a sample of 7 additions (5 buildings and 2 land) as follows:

The Board did not report any additions to land, therefore only 5 additions to buildings were selected below.

Asset names	Asset ID #	Amount
Buildings:		
James S Bell JMS	880000000697	\$583,471
DA Morrison MS	880000000675	\$209,230
Sir Sandford Fleming Academy	880000000650	\$999,511
Norman Ingram PS	880000000624	\$13,745
Elia MS	880000000578	\$784,739

We selected one cost component included in each addition selected in a) and agreed the cost to specific documentation as follows:

Asset name	Asset ID #	Supporting Documentation	Amount
Buildings:			
James S Bell JMS	880000000697	Progress billing no. 3 (invoice #17378); and supporting payment details	\$7,187
DA Morrison MS	880000000675	Invoice #8835; and supporting payment details	\$2,691
Sir Sandford Fleming Academy	880000000650	Invoice #219100-01; and supporting payment details	\$25,438
Norman Ingram PS	880000000624	Invoice #8930; and supporting payment details	\$3,065
Elia MS	880000000578	Invoice #25604; and supporting payment details	\$388,157

- b. For the sample selected in b), we determined that the items were recorded in accordance with the "District School Board & School Authority Tangible Capital Assets Provincial Accounting Policies & Implementation Guide" dated April 2020.

3. We conducted the following procedures with respect to Construction in Progress (CIP) assets:

- a. From the detailed listing of tangible capital assets for the 7-month period we selected 2 additions to CIP as follows:

Asset names	Asset ID #	Amount
Bloor-Dufferin	870000000043	\$439,388
Davisville JPS – New School	870000000040	\$6,376,171

- b. We selected one cost component included in each addition selected in a) and agreed the costs to specific documentation as follows:

Asset names	Asset ID #	Supporting Documentation	Amount
Bloor-Dufferin	870000000043	Permit fee breakdown schedule from architect; and supporting payment details	\$304,890
Davisville JPS – New School	870000000040	Progress billing no. 7; and supporting payment details	\$686,674

- c. For the sample selected in b), we determined that the items were recorded in accordance with the “District School Board & School Authority Tangible Capital Assets Provincial Accounting Policies & Implementation Guide” dated April 2020.

- d. We selected one item from CIP that was transferred into an in-service asset class and performed the following:

Asset names	Asset ID #	Amount	Supporting documentation
Lawrence Midland – New School	880000000034	\$37,818,814	Certificate of Completion

- e. We traced the related project to an authorized completion certificate or equivalent.

4. We conducted the following procedure with respect to amortization of buildings:

- a. From the detailed listing of tangible capital assets for the 7-month period we selected a sample of 5 amortization expenses as follows:

Assets	Asset ID #	Amortization amounts
ELA 1 st Time Equipping	869000000074	\$16,522
Splunk Enterprise License (Payment 1: Quote REGQ1915-03)	866000000114	\$90,354
Computer New CB Config 1 Academic	865000001563	\$3,062
Fairmont PS	880000000402	\$130,225
Grey Owl Jr PS	886000000500	\$5,709

We recalculated the amortization in accordance with the "District School Board & School Authority Tangible Capital Assets Provincial Accounting Policies & Implementation Guide" dated April 2020 and agreed to the amortization reported in the detailed listing of tangible capital assets for the 7-month period for the assets selected.

5. We conducted the following with respect to disposals of buildings and land:
 - a. From the detailed listing of tangible capital assets for the 7-month period we selected a sample of 3 disposals as follows:

The Board reported only one disposal of tangible capital assets during the 7-month period which has been selected below.

Asset name	Asset ID #	NBV	Proceeds
Bendale BTI	895000000004	\$1,421,473	Nil

- b. We agreed the proceeds of disposition for the items selected in a) above to supporting documentation (indicate the supporting documentation - i.e., Agreement of Purchase and Sale).

Asset names	Asset ID #	Supporting Documentation	Proceeds of Disposition
Bendale BTI	895000000004	Demolition confirmation from contractor, and public news articles covering the demolition	Nil

- c. We recalculated the gain/loss on disposal for the items selected in a) above and agreed to the gain/(loss) on disposal for that asset to the board's data.

Asset names	Asset ID #	Gain/(Loss) on Disposal	Gain/ (Loss) per the Board
Bendale BTI	895000000004	(\$1,421,473)	(\$1,421,473)

III. Schedule 22A

1. We obtained a detailed listing of assets held for sale by asset class and agreed totals to corresponding columns by asset class in Schedule 22A of EFIS - "Assets Held for Sale Continuity".
2. We conducted the following procedures for assets held for sale with respect to additions to land and land improvements with infinite lives, and building and land improvements with finite lives, for the period September 1, 2019 to March 31, 2020:
 - a. From the detailed listing of assets held for sale for the 7-month period supporting the data in Schedule 22A, we selected a sample of 3 additions (1 land and land improvement with infinite life and 1 building and 1 land improvement with finite life (if applicable) and ensured that the criteria (PSAB handbook section 1201.55) to transfer into assets held for sale was met in the September 1, 2019 to March 31, 2020 period as follows:

The Board did not report any additions to assets held for sale, therefore this procedures was not applicable.

- b. We selected 1 additional expenditure on assets held for sale and agreed the cost to specific documentation as follows:

The Board did not report any additional expenditures on assets held for sale, therefore this procedure was not applicable.

3. We conducted the following with respect to disposals of assets held for sale:

- a. From the detailed listing of assets held for sale for the 7-month period we selected a sample of 2 disposals as follows:

Asset name	Asset ID #	NBV
Greenwood SS	893000000009/892000000006	\$2,275,567
Baycrest PS	892000000004	\$874,589

- b. We agreed the proceeds of disposition for the items selected in a) above to supporting documentation (indicate the supporting documentation - i.e. Agreement of Purchase and Sale).

Asset names	Asset ID #	Supporting Documentation	Proceeds of Disposition
Greenwood SS	893000000009/892000000006	Land Registry Office - Transfer Agreement #AT5376315	\$9,744,735
Baycrest PS	892000000004	Land Registry Office - Transfer Agreement #AT5245686	\$23,710,000

- c. We recalculated the gain/loss on disposal for the items selected in a) above and agreed to the gain/(loss) on disposal for that asset to the board's data.

Asset names	Asset ID #	Gain/(Loss) on disposal recalculated	Gain/ (Loss) per the Board
Greenwood SS	893000000009/892000000006	\$7,469,168	\$7,469,168
Baycrest PS	892000000004	\$22,835,411	\$22,835,411

Ministry of Education
June 5, 2020
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This report is for use solely in connection with the consolidation of the Board financial information into the financial statements of the Province of Ontario.

As a result of applying the above procedures, we found no exceptions. However, these procedures do not constitute an audit of these schedules and therefore, we do not express an opinion on Schedules 19, 20, 22 and 22A of EFIS as at March 31, 2020 and for the period from April 1, 2019 to August 31, 2019 and from September 1, 2019 to March 31, 2020.

Deloitte LLP

Chartered Professional Accountants
Licensed Public Accountants
June 5, 2020



Audit Committee O. Reg 361/10 Requirements – Work Tracker

To: Audit Committee

Date: 22 June, 2020

Report No.: 06-20-3913

Strategic Directions

- Allocate Human and Financial Resources Strategically to Support Student Needs

Recommendation

It is recommended that the Audit Committee O.Reg 361/10 Requirements – Work Tracker be received.

Context

This work tracker is a standing item on all Audit Committee agendas. It aims to provide Audit Committee members with a checklist of the O.Reg 361/10 requirements and to assist with the planning of Audit Committee activities and meeting agendas.

Action Plan and Associated Timeline

For reporting purposes only.

Resource Implications

Not applicable.

Communications Considerations

Included in public minutes.

Board Policy and Procedure Reference(s)

O.Reg 361/10 is applicable.

Appendices

- Appendix A: Audit Committee O.Reg 361/10 Requirements – Work Tracker
19/20

From

Wasif Hussain, Internal Audit Manager, at Wasif.Hussain@tdsb.on.ca or 416-393-0491.

2019-20 Fiscal Year Proposed Audit Committee Meeting Schedule & Agenda Topics

Appendix A

Category	Audit Committee Agenda Items	Meeting Date			Comments
		Sept 23/19	Dec 9/19	June 22/20	
	Ministry Amendments				
Ministry	Audit Committee Regulation 361/10 Amendments	✓	✓	✓	No changes to regulation
	External Reports				
Deloitte	Year End Audited Financial Statements - FY2018/19		✓		Presented Dec 2019
Deloitte	7 Month Accountants Report			✓	Presented Jun 2020
OAGO	Auditor General of Ontario IT Value for Money Audit - Education Sector			✓	Report Issued Dec 2018 - Follow Up Apr 2020
OAGO	Auditor General of Ontario Curriculum Value for Money Audit - Education Sector				Audit in progress - Updates to be provided in subsequent meetings
	Regional Internal Audit Team				
RIAT	Regional Internal Audit Team Status and Audit Plan Updates	✓	✓	✓	
RIAT	Risk Assessment and 3 Year Audit Plan		✓		
	TDSB Internal Audit Department				
TDSB IA	Internal Audit Department and Audit Plan Updates	✓	✓	✓	
TDSB IA	Distribution Centre - Operational Review - Follow Up	✓			Presented September 2019
TDSB IA	School Operational Assurance Reports	✓	✓	✓	FY19/20 - On pause, labour action + COVID-19
TDSB IA	Off Peak School PCard Supporting Documentation Review			✓	Presented June 2020
TDSB IA	Mobile Device Usage Monitoring Process Review				To be presented Fall / Winter 2020
TDSB IA	One Time Vendor Audit				To be presented Fall / Winter 2020
TDSB IA	FY2019-20 PCard Usage				To be presented Fall / Winter 2020
TDSB IA	Vendor Spend Analysis				To be presented Fall / Winter 2020
TDSB IA	Engagement & Investigations Update	✓	✓	✓	Presented in Private

2019-20 Fiscal Year Proposed Audit Committee Meeting Schedule & Agenda Topics
Appendix A

Category	Audit Committee Agenda Items	Meeting Date			Comments
		Sept 23/19	Dec 9/19	June 22/20	
	Review of Policies and Procedures				
Ethics & Compliance	Overview of Whistleblower Program and related statistics				To be presented September 2020 by Employee Services
Ethics & Compliance	Overview of Compliance program and related statistics	✓			Presented Sept 2019
	Other				
Admin	Election of Committee Chair	✓			
Annual Report	2018-2019 Audit Committee Annual Report to the Ministry	✓			
Annual Report	Educational Partnership Annual Update				To be presented September 2020 by Educational Partnerships
Annual Report	Insurance Update	✓	✓		Presented by Insurance & Risk Management
ERM	Enterprise Risk Management Initiative			✓	
Training & Education	Audit Committee Professional Development & Continuing Education			✓	PSAS Update session provided June 2020

The purpose of this schedule is to provide Audit Committee members with an overview of O.Reg 361/10 requirements and to assist them with planning their annual activities and meeting agendas.

O Reg. 361/10 Ref	Action / Responsibility	Meeting Date			Comments
		Sept 23/19	Dec 9/19	June 22/20	
s.3	Composition of an Audit Committee/Eligibility of Members				
s.3 (1)	Shall consist of four board members and three persons who are not board members.	✓	✓	✓	
s.5 (1)	Each board shall have a selection committee for purpose of identifying non-board members as potential candidates for appointment to the audit committee.		✓		Selection Committee in place, new external member appointed Jan 2020
s.6	Chair of the audit committee				

2019-20 Fiscal Year Proposed Audit Committee Meeting Schedule & Agenda Topics

Appendix A

Category	Audit Committee Agenda Items	Meeting Date			Comments
		Sept 23/19	Dec 9/19	June 22/20	
s.6(1)	(1) At the first meeting of the Audit Committee in each fiscal year, the members of the committee shall elect the chair for the fiscal year from among members appointed to the committee.	✓			
s.7	Term of appointment				
s.7(1)	(1) Are board members appointed in accordance with the bylaws.	✓			
s.7(2)	(2) Are non board members appointed for a period not exceeding three years.	✓	✓		
s.9	Duties of an Audit Committee				
s.9 (1)	Financial Reporting:				
	(1) Review with the director of education, a senior business official and the external auditor the board's financial statements regarding:				Presented Dec 2019
	i. Relevant accounting and reporting practices and issues.		✓		
	ii. Complex or unusual financial and commercial transactions of the board.		✓		
	iii. Material judgments and accounting estimates of the board.		✓		
	iv. Departures from the accounting principles published from time to time by the Canadian Institute of Chartered Accountants that are applicable to the board.		✓		
	(2) Before the annual external audit results are submitted to the board, has the audit committee reviewed with the director of education, a senior business official and the external auditor:				Presented Dec 2019
	i. the results of the annual external audit,		✓		
	ii. difficulties encountered in the course of the external auditor's work, including any restrictions or limitations on the scope of the external auditor's work or on the external auditor's access to required information,		✓		
	iii. significant changes the external auditor made to the audit plan in response to issues that were identified during the audit, and		✓		
	iv. significant disagreements between the external auditor and the director of education or a senior business official and how those disagreements were resolved.		✓		
	3. To review the board's annual financial statements and consider whether they are complete, consistent with any information known to the audit committee members and reflect accounting principles applicable to the board.		✓		
	4. Has the audit committee considered it appropriate to recommend, that the board approves the annual audited financial statements.		✓		

2019-20 Fiscal Year Proposed Audit Committee Meeting Schedule & Agenda Topics

Appendix A

Category	Audit Committee Agenda Items	Meeting Date			Comments
		Sept 23/19	Dec 9/19	June 22/20	
	5. Review with the director of education, a senior business official and the external auditor all matters that the external auditor is required to communicate to the audit committee under generally accepted auditing standards.		✓		
	6. Review with the external auditor material written communications between the external auditor and the director of education or a senior business official.		✓		
	7. To ask the external auditor about whether the financial statements of the board's reporting entities, if any, have been consolidated with the board's financial statements.		✓		
	8. To ask the external auditor about any other relevant issues. O. Reg. 361/10, s. 9 (1).		✓		
s. 9 (2)	Internal Controls:				
	(1) Review the overall effectiveness of the board's internal controls.	✓	✓		Summary of Board policies, procedures and guidelines supporting internal controls; ICFR assessment by External Auditor
	(2) Review the scope of the internal and external auditor's reviews of the board's internal controls, any significant findings and recommendations by the internal and external auditors and the responses of the board's staff to those findings and recommendations.	✓	✓		
	(3) Discuss with the board's officials the board's significant financial risks and the measures the officials have taken to monitor and manage these risks.	✓	✓		
s. 9 (3)	Duties to internal auditor:				
	1. Review the internal auditor's mandate, activities, staffing and organizational structure with the director of education, a senior business official and the internal auditor.	✓			
	2. Make recommendations to the board on the content of annual or multi-year internal audit plans and on all proposed major changes to plans.	✓	✓	✓	TDSB IA 19/20 audit plan - presented Sept 2019, updated Jun 2020. RIAT 2019/20-2021/22 draft audit plan presented May 2019, finalized Dec 2020
	3. Ensure there are no unjustified restrictions or limitations on the scope of the annual internal audit.	✓	✓	✓	No restrictions or limitations to scope encountered in the year
	4. Review at least once in each fiscal year the performance of the internal auditor and provide the board with comments regarding his or her performance.	✓			Reviewed TDSB IA performance Sept 2019

2019-20 Fiscal Year Proposed Audit Committee Meeting Schedule & Agenda Topics

Appendix A

Category	Audit Committee Agenda Items	Meeting Date			Comments
		Sept 23/19	Dec 9/19	June 22/20	
	5. Review the effectiveness of the internal auditor, including the internal auditor's compliance with the document <i>International Standards for the Professional Practice of Internal Auditing</i> , as amended from time to time, published by The Institute of Internal Auditors and available on its website.	✓			TDSB IA assessment by the AC conducted in Sept 2019
	6. Meet on a regular basis with the internal auditor to discuss any matters that the audit committee or internal auditor believes should be discussed.	✓	✓	✓	Teleconference with Chair of Committee / designate prior to every meeting
	7. Review with the director of education, a senior business official and the internal auditor,				
	i. significant findings and recommendations by the internal auditor during the fiscal year and the responses of the board's staff to those findings and recommendations,	✓	✓	✓	Audit results, recommendations and Mgmt responses presented as audits are completed
	ii. any difficulties encountered in the course of the internal auditor's work, including any restrictions or limitations on the scope of the internal auditor's work or on the internal auditor's access to required information, and				No restrictions or limitations to scope encountered in the year
	iii. any significant changes the internal auditor made to the audit plan in response to issues that were identified during the audit.	✓	✓	✓	Remaining School Audits are on hold due to labour actions & COVID-19
s. 9 (4)	Duties to external auditor:				
	1 Review at least once in each fiscal year the performance of the external auditor and make recommendations to the board on the appointment, replacement or dismissal of the external auditor and on the fee and fee adjustment for the external auditor.	✓			Audit Committee approved appointment of External Auditors to a 5 year term
	2. Review the external auditor's audit plan, including,				
	i. the external auditor's engagement letter,		✓		Presented December 2019
	ii. how work will be co-ordinated with the internal auditor to ensure complete coverage, the reduction of redundant efforts and the effective use of auditing resources, and	✓			
	iii. the use of independent public accountants other than the external auditor of the board.	✓			
	2.1 To make recommendations to the board on the content of the external auditor's audit plan and on all proposed major changes to the plan.	✓			
	3. Review and confirm the independence of the external auditor.		✓		Presented December 2019
	4. Meet on a regular basis with the external auditor to discuss any matters that the audit committee or the external auditor believes should be discussed.	✓	✓	✓	
	5. Resolve any disagreements between the director of education, a senior business official and the external auditor about financial reporting.				No disagreements noted to date

2019-20 Fiscal Year Proposed Audit Committee Meeting Schedule & Agenda Topics

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Category	Audit Committee Agenda Items	Meeting Date			Comments
		Sept 23/19	Dec 9/19	June 22/20	
	6. Recommend to the board a policy designating services that the external auditor may perform for the board and, if the board adopts the policy, to oversee its implementation.				Policy P089 in place
s. 9 (5)	Board's Compliance Matters:				
	1. Review the effectiveness of the board's system for monitoring compliance with legislative requirements and with the board's policies and procedures, and where there have been instances of non-compliance, to review any investigation or action taken by the board's director of education, supervisory officers or other persons employed in management positions to address the non-compliance.	✓			Presented by Compliance Team
	2. Review any significant findings of regulatory entities, and any observations of the internal or external auditor related to those findings.				No material findings encountered
	3. Review the board's process for communicating any codes of conduct that apply to board members or staff of the board to those individuals and the board's process for administering those codes of conduct.				Code communicated to all Trustees as part of orientation & AC member orientation - Spring 2019
	4. Obtain regular updates from the director of education, supervisory officers and legal counsel regarding compliance matters.	✓	✓		Presented by Compliance Team & General Counsel as required
	5. Obtain confirmation by the board's director of education and supervisory officers that all statutory requirements have been met.	✓			Presented by Compliance Team
s. 9 (6)	Board's risk management:				
	1. Ask the board's director of education, a senior business official, the internal auditor and the external auditor about significant risks, to review the board's policies for risk assessment and risk management and to assess the steps the director of education and a senior business official have taken to manage such risks, including the adequacy of insurance for those risks.	✓		✓	Draft Board-wide Risk Assessment presented by the RIAT; Final presented in Dec 2019. ERM Initiative presented Jun 2020
	2. Perform other activities related to the oversight of the board's risk management issues or financial matters, as requested by the board.				Not exercised to date
	3. Initiate and oversee investigations into auditing matters, internal financial controls and allegations of inappropriate or illegal financial dealing.	✓	✓	✓	See IA update for list of investigations
s. 9 (7)	(7) Duty to report to the board annually (and at any other time that the board may require), on the committee's performance of its duties.	✓			AC Board Report Sept 2019
s. 9 (8)	(8) Make all reasonable efforts to ensure that a copy of this Regulation is posted on the board's website.				Reference to the Regulation is included in the Boards Website
s. 10	Powers of an audit committee				

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Category	Audit Committee Agenda Items	Meeting Date			Comments
		Sept 23/19	Dec 9/19	June 22/20	
	Has the audit committee exercised any of the following powers:				
	(a) with the prior approval of the board, retain counsel, accountants or other professionals to advise or assist the committee;				Not exercised to date
	(b) meet with or require the attendance of board members, the board's staff, internal or external auditor or legal counsel or representatives from a reporting entity of the board at meetings of the committee, and require such persons or entities to provide any information and explanation that may be requested;	✓	✓	✓	
	(c) where the committee determines it is appropriate, meet with the board's external or internal auditor, or with any staff of the board, without the presence of other board staff or board members, other than board members who are members of the committee;	✓	✓	✓	In Camera sessions held with the Internal & External Auditor as well as with Staff to discuss sensitive items
	(d) require the board's internal or external auditor to provide reports to the committee; and	✓	✓	✓	
	(e) have access to all records of the board that were examined by the internal or external auditor.	✓	✓	✓	
s. 11	Meetings				
s. 11 (1)	(1) An audit committee of a board shall meet at least three times in each fiscal year at the call of the chair of the committee, and at such other times as the chair considers advisable.	✓	✓	✓	
s. 11 (2)	(2)The first meeting of the audit committee in each fiscal year after the 2011 year shall take place no later than September 30.	✓			
s. 11 (3)	(3) Each member of the audit committee has one vote.	✓	✓	✓	
s. 11 (4)	(4) The audit committee shall make decisions by resolution.	✓	✓	✓	
s. 11 (5)	(5) In the event of a tie vote, the chair is entitled to cast a second vote.				No tie votes noted
s. 11 (6)	(6) A majority of the members of the audit committee that includes at least one member who is not a board member constitutes a quorum for meetings of the committee.	✓	✓	✓	
s. 11 (7)	(7) The chair of the audit committee shall ensure that minutes are taken at each meeting and provided to the members of the committee before the next meeting.	✓	✓	✓	
s. 12	Codes of Conduct				

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Category	Audit Committee Agenda Items	Meeting Date			Comments
		Sept 23/19	Dec 9/19	June 22/20	
	Any code of conduct of the board that applies to board members also applies to members of the audit committee who are not board members in relation to their functions, powers and duties as members of the committee.				Included in RIAT Training Session - Spring 2019.
s.13	Remuneration and compensation				
s.13(1)	(1) A person shall not receive any remuneration for serving as a member of the audit committee.	✓	✓	✓	
s.13(2)	(2) Subsection (1) does not preclude payment of an honorarium under section 191 of the Act that takes into account the attendance of a board member at an audit committee meeting.				Policy P074 in place
s.13(3)	(3) A board shall establish policies respecting the reimbursement of members of its audit committee for expenses incurred as members of the committee.				Policy P016 in place
s.13(4)	(4) A board shall reimburse members of its audit committee for expenses incurred as members of the committee in accordance with the policies referred to in subsection (3).				Policy P016 in place
s. 14	Declaration of conflicts				
s.14(1)	(1) Has each audit committee member submitted a written declaration to the chair declaring whether he or she has a conflict of interest (as described in subsection 4 (2)), when he or she was appointed for the first time and at the first meeting of the committee in each fiscal year.	✓			In the first meeting of fiscal year, any conflicts are documented in the meeting minutes
s.14(2)	(2) A member of an audit committee who becomes aware after his or her appointment that he or she has a conflict of interest, as described in subsection 4 (2), shall immediately disclose the conflict in writing to the chair.				No conflicts declared to date
s.14(3)	(3) If a member or his or her parent, child or spouse could derive any financial benefit relating to an item on the agenda for a meeting, the member shall declare the potential benefit at the start of the meeting and withdraw from the meeting during the discussion of the matter and shall not vote on the matter.				No conflicts declared to date
s.14(4)	(4) If no quorum exists for the purpose of voting on a matter only because a member is not permitted to be present at the meeting by reason of subsection (3), the remaining members shall be deemed to constitute a quorum for the purposes of the vote.				No conflicts declared to date
s.14(5)	(5) If a potential benefit is declared under subsection (3), a detailed description of the potential benefit declared shall be recorded in the minutes of the meeting.				No conflicts declared to date
s.15	Reporting				
s. 15(1)	(1) The audit committee shall submit to the board on or before a date specified by the board an annual report that includes,				

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Category	Audit Committee Agenda Items	Meeting Date			Comments
		Sept 23/19	Dec 9/19	June 22/20	
	(a) any annual or multi-year audit plan of the board's regional internal auditor;	✓			2018/19 Annual Report submitted to the Board in Sept 2019
	(b) a description of any changes made to a plan referred to in clause (a) since the last report of the committee;	✓			
	(c) a summary of the work performed by the regional internal auditor since the last annual report of the committee, together with a summary of the work the auditor expected to perform during the period, as indicated in the plan referred to in clause (a); and	✓			
	(d) a summary of risks identified and findings made by the regional internal auditor.	✓	✓	✓	Presented as part of every audit report.
	(e) a summary of enrolment audits planned by internal auditor.	✓			FY18/19 - 21 enrolment audits conducted by TDSB IA. For FY19/20 - 16 Enrolment audits completed.
s. 15(2)	(2) A board who receives a report under subsection (1) shall submit a copy of it to the Minister in each fiscal year on or before a date specified by the Minister.	✓			Issued to the Board in Sept 2019, issued to EDU in Nov 2019.
s. 15(3)	(3) An audit committee of a board shall submit a report to the board in each fiscal year on or before a date specified by the board, and at any other time as may be requested by the board, that includes				
	(a) a summary of the work performed by the committee since the last report;	✓			Issued to the Board in Sept 2019, issued to EDU in Nov 2019.
	(b) an assessment by the committee of the board's progress in addressing any findings and recommendations that have been made by the internal or external auditor;	✓			
	(c) a summary of the matters addressed by the committee at its meetings;	✓			
	(d) the attendance record of members of the committee; and	✓			
	(e) any other matter that the committee considers relevant.	✓			

Acknowledgement of Traditional Lands

We acknowledge we are hosted on the lands of the Mississaugas of the Anishinaabe (A NISH NA BEE), the Haudenosaunee (HOE DENA SHOW NEE) Confederacy and the Wendat. We also recognize the enduring presence of all First Nations, Métis and Inuit peoples.

Reconnaissance des terres traditionnelles

Nous reconnaissons que nous sommes accueillis sur les terres des Mississaugas des Anichinabés (A NISH NA BAY), de la Confédération Haudenosaunee (HOE DENA SHOW NEE) et du Wendat. Nous voulons également reconnaître la pérennité de la présence des Premières Nations, des Métis et des Inuit."

Committee Mandate

To ensure compliance with the Ministry of Education Act 253.1 (1) and Ontario Regulation 361/10 and to assist the Board in fulfilling its oversight responsibilities for the financial reporting process, the system of internal controls, risk management and the audit processes, including internal audits, external audits and the annual financial audit.



Our Mission

To enable all students to reach high levels of achievement and well-being and to acquire the knowledge, skills and values they need to become responsible, contributing members of a democratic and sustainable society.

We Value

- Each and every student's interests, strengths, passions, identities and needs
- A strong public education system
- A partnership of students, staff, family and community
- Shared leadership that builds trust, supports effective practices and enhances high expectations
- The diversity of our students, staff and our community
- The commitment and skills of our staff
- Equity, innovation, accountability and accessibility
- Learning and working spaces that are inclusive, caring, safe, respectful and environmentally sustainable

Our Goals

Transform Student Learning

We will have high expectations for all students and provide positive, supportive learning environments. On a foundation of literacy and math, students will deal with issues such as environmental sustainability, poverty and social justice to develop compassion, empathy and problem solving skills. Students will develop an understanding of technology and the ability to build healthy relationships.

Create a Culture for Student and Staff Well-Being

We will build positive school cultures and workplaces where mental health and well-being is a priority for all staff and students. Teachers will be provided with professional learning opportunities and the tools necessary to effectively support students, schools and communities.

Provide Equity of Access to Learning Opportunities for All Students

We will ensure that all schools offer a wide range of programming that reflects the voices, choices, abilities, identities and experiences of students. We will continually review policies, procedures and practices to ensure that they promote equity, inclusion and human rights practices and enhance learning opportunities for all students.

Allocate Human and Financial Resources Strategically to Support Student Needs

We will allocate resources, renew schools, improve services and remove barriers and biases to support student achievement and accommodate the different needs of students, staff and the community.

Build Strong Relationships and Partnerships Within School Communities to Support Student Learning and Well-Being

We will strengthen relationships and continue to build partnerships among students, staff, families and communities that support student needs and improve learning and well-being. We will continue to create an environment where every voice is welcomed and has influence.