



# Finance

## Department Plan

2016-17

### Plan Agreement

The Assistant Superintendent of Business and Superintendent of Business agree that this department plan shall guide the management and operations of the department for the 2016-17 fiscal year.

_____	_____	_____
Assistant Superintendent	Superintendent	Date

### Board Strategic Plan

The Department Plan supports the Board Strategic Plan by aligning department objectives and strategies with the objectives and strategies contained in the Board Strategic Plan.

The current Board Strategic Plan covers the period from 2013-2018 (Revised May 2016).

The Board's vision statement:

All stakeholders create a culture of learning so that students come first.

The Board's mission statement:

The Keewatin-Patricia District School Board (KPDSB) accepts all students and is committed to providing an excellent education that prepares each student to be a successful individual and a responsible member of society.

The Board has chosen to use the following values:

- Students Come First
- Communications
- Integrity
- 21<sup>st</sup> Century Learning
- Celebrate Success
- Focus on the Whole Child
- Excellence
- Innovation
- Inclusiveness
- Leadership
- Partnerships
- Respectful Treatment of People
- High Standards
- Teamwork

There are 3 main strategic plan goals, each with evidence of achievement.

**Strategic Plan Goal #1: Ensure increased individual student achievement by providing programs and resources designed to meet the needs of the whole child.**

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## Evidence of Achievement:

- KPDSB students will show improvement in achievement in the following areas:
  - Literacy results as contained in annual report cards
  - Ministry of Education's indicators of student success
- All participating students will achieve level 2 or higher on Education Quality and Accountability Office (EQAO) provincial assessments
- Increase the number of KPDSB students who will achieve at a level 3 or 4 on EQAO provincial assessments
- The percentage of students who are successful on the Ontario Secondary School Literacy Test (OSSLT) increases annually
- The percentage of students earning a high school diploma will increase
- Safe schools indicators show an improvement in student behaviour
- Evidence of the use of character attributes and restorative practices within the school culture
- Student voice surveys show annual improvement
- Ongoing monitoring at the system and classroom level indicates alignment in focus and implementation of Ministry and Board initiatives
- Learning skills improve annually

**Strategic Plan Goal #2: Meet the needs of all our at risk students.**

## Evidence of Achievement:

- Professional Development opportunities for all staff are designed to assist in meeting the needs of at-risk students
- All participating students will achieve level 2 or higher on EQAO provincial assessments
- At-risk students achieving at a level 3 or 4 on EQAO provincial assessments is increased annually
- At-risk students demonstrate improvement in Student Success indicators
  - EQAO assessments
  - Indicators of student success
  - Graduation rates
- Student attendance improves annually

**Strategic Plan Goal #3: Demonstrate and communicate that the Keewatin-Patricia District School Board is a 21<sup>st</sup> Century Leading and Learning Organization.**

## Evidence of Achievement:

- Resiliency
- Cross-Cultural Competency
- Inquiry Based Learning
- Critical Thinking
- Dissenting Opinion
- Independence
- Empathy
- Parent/guardian involvement is increased

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- Student voice demonstrates students and staff acknowledging the relevance of the KPDSB as a leading and learning organization
- Communication with parents/guardians, families and our communities is increased

### **Department Mission Statement**

The mission of the Finance Department is to manage the Board's financial resources so that educational opportunities for students are maximized. This will be accomplished by accurate and efficient purchasing, payments, collections, and reporting.

### **Department Goals**

#### Long-Term Goals

1. Explore new financial software options to meet the needs of a 21C organization.

#### Annual Goals

1. Produce 2015-16 financial statements.
2. Produce the 7-month report to the Ministry for consolidation purposes.
3. Produce the 2016-17 Revised Estimates.
4. Produce the 2017-18 Estimates.
5. Post RFP's for all Board related requirements based on the Broader Public Sector Procurement Directive.
6. Assist in collective bargaining as required.
7. Ensure any payroll changes due to collective bargaining are processed.
8. Move all benefits to the newly created Benefit Trusts.
9. Implement the changeover from FRx reporting to XL Connect.
10. Departmental organization and succession review.
11. Support schools in utilizing all modules of the school accounting software.
12. Provide assistance to the Administrative Assistants on financial software, budgeting, coding and overall accounting practices.
13. Conduct school generated funds and petty cash reviews.
14. Review outstanding Internal Auditor recommendations on previous internal audits.
15. Train on VFA/EFIS capital interface.
16. Review school budget and teacher staffing formulas.

### **Key Stakeholders/Customers**

- Staff
- Students
- Trustees
- Vendors
- Customers
- First Nations
- Ministry of Education
- 3 levels of government
- Pension plans
- Federations and unions
- Professional associations
- Benefit Trusts

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## Departmental Responsibilities & Duties

1. Maintain the general ledger and produce annual audited financial statements in accordance with the Public Sector Accounting Standards. Liaise with external auditors during audits.
2. Prepare all Board disbursements: payroll, accounts payable, VISA, and others in accordance with Board policies.
3. Receive and account for all the Board's revenue from grants, taxes, rent, transportation, tuition, recoverable expenses, and miscellaneous items.
4. Administer payroll and benefit plans in accordance with Board policy, collective agreements and government regulations.
5. Responsible for the cost effective procurement and payment of goods and/or services at an acceptable level of quality to support the activities of the Board either directly or through assisting other board staff in their purchasing decisions in order to maintain the integrity of the public purchasing process.
6. Obtain, control and distribute Board purchasing cards, credit cards, purchase orders, requisitions, etc.
7. Assist in the preparation of the annual Board operation budget. Monitor budgets for all areas of the Board's operations.
8. Manage cash flow, bank accounts, and recommend investments. Liaise with financial institutions and prepare bank reconciliations.
9. Develop, implement and monitor internal controls to safeguard the Board's finances.
10. Manage the Board's financial software applications.
11. Design and implement account codes in accordance with Ministry of Education requirements and Board needs.
12. Prepare and present assorted financial and statistical analyses and reports for internal and external purposes.
13. Participate in the development of Board financial policies and procedures.
14. Manage the trustee elections for the unorganized areas.
15. Collect, verify, consolidate, and report enrolment data for financial purposes.
16. Maintains the charitable status of Board in accordance with Revenue Canada regulations and issue official tax receipts.

## Best/Leading Practices

- The Finance Department builds staff capacity in understanding of finance policies and administrative procedures, by providing formal and informal training to school board staff.
- Management ensures the transparency of the annual budget development process by using a standard budget development template in which every proposed change is recorded and annotated. The annual budget development schedule and process is documented and clearly communicated.
- Management allocates approximately \$100,000 annually to fund a number of initiatives identified in the Strategic Plan. This measure helps to ensure that the budget meets the system priorities. As part of the development of the strategic plan, management evaluates each initiative to identify if it will be funded through the existing regular budget codes, or whether additional resources will be required.
- The School Board's integrated financial information system provides useful, timely and accurate information for management and stakeholders.
- The Board has an audit committee with external members as advisors.

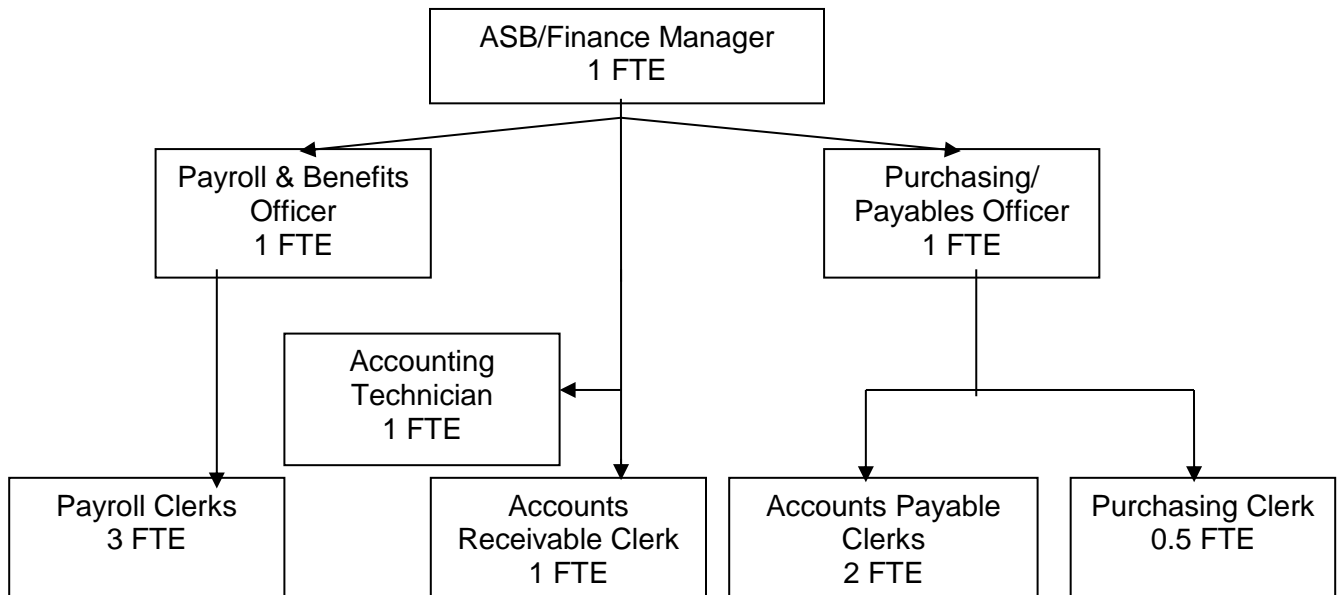
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- The frequency and format of interim financial reports to the Board's Audit Committee has been approved by trustees, who requested a more detailed mid-year report with sufficient explanation.
- Management provides a formal response to the management letter of external auditors, and reports to the Audit Committee on actions taken.
- The School Board's cash management activities are consolidated into one financial institution. Individual school accounts may be set up with other banks, due to the limited choice of financial institutions in many areas of the school board.
- The Board has established a policy on investments. The School Board examines its management of idle cash regularly, to determine if there are any low-risk investment opportunities that would provide a better return than the existing bank rates.
- The School Board has been continuously examining its banking arrangements and comparing rates with other school boards.
- Management reports regularly to the Audit Committee on results of its monitoring for fraudulent activities, and actions taken to prevent, detect, and mitigate losses due to fraud.
- Management ensures adequate controls are in place to safeguard school-based funds and coordinate the annual reporting of revenues and expenditures from schools and school councils. The Senior Administration presents a summary fundraising report to the Board annually.
- Management ensures adequate controls are in place to safeguard non-grant revenue and coordinate the annual reporting of revenues and expenditures from all sources.
- Approved procurement policies and practices are clearly communicated to staff with purchasing authority, and are periodically reviewed and updated.
- Policies and procedures for the use of PCards are documented and communicated to PCard holders through regular training and monitoring.
- The School Board is the facilitator of the Northern Purchasing Consortium, and, as such, offers other member organizations the opportunity to participate in tenders initiated by the School Board, at its discretion. The School Board is also an active participant of the Ontario Education Collaborative Marketplace (OECM).
- The School Board has implemented requisition software that supports the three-way matching process (purchase order, receipts/invoice and inspection) before invoices are paid.
- The School Board has automated and synchronized data transfer among benefits, payroll, and external carriers (i.e. OMERS), using "e-access".
- The staff allocation process is driven by enrolment forecasting, student need, class size requirements, and alignment to collective agreements (including preparation-time allocations). The enrolment forecast is developed by using various sources of data, including school-by-school projections, historical trend analyses, demographic trend analysis, and school board information.

**Department Staff**

Assistant Superintendent of Business (ASB)/Finance Manager – 1 FTE  
 Payroll & Benefits Officer – 1 FTE  
 Purchasing & Payables Officer – 1 FTE  
 Accounting Technician – 1 FTE  
 Payroll Clerks – 3 FTE  
 Accounts Receivable Clerk – 1 FTE  
 Accounts Payable Clerks – 2 FTE  
 Purchasing Clerk – 0.5 FTE  
 Summer Student – 0.33 FTE

Total 10.83 FTE



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**Department Budget (Locations 630-634)**

<b>Expenses</b>	<b>2015-16 Draft Actual</b>	<b>2015-16 Revised Estimates</b>	<b>2016-17 Estimates</b>
Salaries & Wages	768,536	928,750	1,006,678
Employee Benefits	169,061	196,758	198,720
Travel & PD, etc.	15,456	23,830	25,130
Printing/Photocopying	713	1,500	1,500
F & E, & Computers	437	5,000	5,000
Telephones & Data lines	664	1,200	600
Office Supplies & Services	10,294	8,200	8,800
Contractual Services	82,462	89,000	108,500
Professional Services	23,437	33,000	33,000
Software Fees/Licenses	63,950	63,000	64,200
Transportation Joint Venture	4,035,578	4,183,122	4,381,311
Insurance	65,037	90,500	90,500
Miscellaneous	318	1,150	1,150
<b>Subtotal</b>	<b>5,235,943</b>	<b>5,625,010</b>	<b>5,925,089</b>
Debt Service Cost	1,755,347	3,223,378	3,220,412
55 School Board Trust	696,825	696,825	696,825
<b>Total Expenses</b>	<b>7,688,115</b>	<b>9,545,213</b>	<b>9,842,326</b>

**Department Software**

- Microsoft Office Suite
- Epicor Financial software (version 7.4)
- ARM (web based purchasing requisition and receiving application)
- Access Direct (web based purchase card reconciliation)
- iSYS (integrated human resources and payroll system)
- Aesop (attendance management system)
- Ceridian (payroll calculation and payment application)
- ROE web (process and issue record of employment electronically)
- TIM (web based teacher information management system for Ontario Teacher Pension Plan)
- SchoolCash Accounting (web base banking system for school generated funds)
- Desjardins and Ontario Teachers' Insurance Plan (group benefits administration systems)
- eAccess (web based administration of Ontario Municipal Employees Retirement System-OMERS)
- EFIS (Ministry of Education web based Electronic Financial Information System)
- Trillium
- Other web base applications

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### Department Furniture & Equipment

- Standard office furniture & equipment
- 13 Desktop & 3 laptop computers
- 2 printers
- 1 photocopier-fax-scanners
- 1 Surface

### Contract Management

Contract for:	Other Parties to Contract	Expiry Date
Ceridian Canada LTD – payroll	HR	
Frontline Technologies Inc - Aesop Automated Substitute Placement & Absence Management	HR	Annual
iSYS - Payroll and Human Resources software	HR	Annual
Epicor Software Corporation Canada – financial software		Annual
Desjardins Financial Security –benefits	HR	
Precise Business Solutions – Advanced Requisition Management (ARM)		Annual
Enterprise Distributor - email notifications		Annual
Collective Agreements	HR	
Banking Services Agreement		Annual
External Audit Services		5 years
SBCI - Actuarial Services		Annual
Mercer Canada Limited - benefit consultants	HR	Annual

### Legislation & Regulations

*List the legislation and regulatory documents of governments and other external bodies that govern the work of the department.*

- Education Act
  - Grants for Student Needs Regulation
- Broader Public Sector Accountability Act
- Municipal Elections Act
- Election Finances Act
- Employer Health Tax Act
- Employment Standards Act
- Family Responsibility and Support Arrears Enforcement Act
- Ontario Income Tax Act
- Municipal Act
- Municipal Freedom of Information and Protection of Privacy Act
- Ontario College of Teachers Act
- Ontario Municipal Employees Retirement System Act

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- Pay Equity Act
- Public Sector Salary Disclosure Act
- Teachers' Pension Act
- Workplace Safety and Insurance Act

### Policy Development, Implementation & Review

Policy #	Policy Title	Status
603	Trustee Honoraria	
210	Expenditures of Trustees & Appointed Members	
311	Secondary School Scholarships and Awards	
601	Provision of Services to Non-Resident Pupils	
602	Travel & Meeting Expenses	
603	Donations	Review
604	OMERS Membership	Review
607	Purchasing	
608	School Fund Raising	
609	Investments	
610	Surplus Asset Management and Disposal	
611	Indemnification of Board Employees and Members of the Board	
613	Board, Lodging and Transportation	
614	Fees for Learning Materials and Activities	
616	Signing Authorities	Review
617	Honorariums to Support Students	Review
704	Non-Union Staff Terms & Conditions of Employment	Review
801	Use of School Facilities, Grounds and Equipment	
806	Playground Projects and Equipment	Review

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**Position Descriptions**

<b>SITE/LOCATION:</b>	Kenora Education Centre
<b>TITLE:</b>	Assistant Superintendent of Business – Term Position
<b>IMMEDIATE SUPERVISOR:</b>	Superintendent of Business
<b>REVISION DATE:</b>	October, 2014
<b>EMPLOYEE GROUP:</b>	Management

**POSITION SUMMARY:**

The Assistant Superintendent of Business (ASB) is responsible for leading the accounting and financial functions of the Board. The ASB manages the Finance Department which includes the accounting, payroll, and purchasing functions. The ASB is responsible for the preparation of the Board's annual audited financial statements and the preparation of the Board's annual operating budget. The ASB coordinates the work of the Board's Audit Committee and Finance Committee.

**QUALIFICATIONS:**

The incumbent must hold one of the Canadian professional accounting designations (CGA, CMA or CA). A Bachelor's degree in business administration or equivalent is also preferred. The incumbent must hold a Business Supervisory Officer certificate or enter into an agreement to complete the certificate program within a time period acceptable to the Board. A demonstrated ability in mathematics, problem analysis, and calculations is essential. Considerable experience with computerized accounting systems, word processing and spreadsheet software is essential. High level of written and verbal communication skills, interpersonal skills and organizational skills are required. Supervisory experience is required. Incumbent must have a valid driver's license and a vehicle available for use on board business for which a mileage rate is paid.

**SPECIFIC DUTIES:**

1. Coordinates the development of the annual Board operating budget in consultation with senior Board staff. Presents the budget to Finance Committee and the Board. Monitors budgets for all areas of the Board's operations and investigates variances from budget.
2. Prepares annual audited financial statements and presents them to Audit Committee and the Board. Coordinates work with the external auditors and actuaries.
3. Coordinates the work of the Board's Audit Committee and Finance Committee including preparation of agendas, reports, and minutes. Participates in internal audits related to the accounting and financial functions of the Board.
4. Supervises Finance Department staff as per the current organization chart, including responsibility for assigning work and setting objectives with staff, monitoring work performance/completing performance appraisals, development of staff training plans, approving vacations and leaves of absence and participating in selection of staff.

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5. Performs financial accounting functions, including preparing the annual audited financial statements, liaising with external auditors during audits, managing the Board's financial software applications, designing and implementing account codes in accordance with Ministry of Education requirements and Board needs and authorizing payment of invoices and other disbursements in accordance with Board policies and procedures.
6. Prepares and presents assorted financial analyses and reports for internal and external (e.g. Ministry of Education) purposes as directed by the Superintendent of Business.
7. Manages the revenue and receivables functions including overseeing the preparation of tax bills, tuition bills and other invoices, monitoring the level of receivables and taking action where required, participating in negotiations with First Nations having tuition arrears.
8. Liaises with Information Systems Department with respect to computer hardware and software requirements.
9. Manages the Board's banking services and makes recommendations regarding banking providers. Reviews and approves bank reconciliations. Manages cash flows and bank account balances. Recommends investing and borrowing strategies to the Superintendent of Business.
10. Develops, implements and monitors internal controls to safeguard the Board's finances.
11. Develops Board financial policies and procedures for review by senior staff and the Board.
12. Manages the trustee elections for the unorganized areas.
13. Manages the collection, verification, consolidation, and reporting of enrolment data for financial purposes. Prepares enrolment projections for the Ministry of Education and for budget and planning purposes.
14. Manages the Board's insurance program including liability, property, automobile, student accident, trustee accident, and facility user group policies.
15. Oversees and maintains charity status of Board in accordance with Revenue Canada regulations. Issues official tax receipts.
16. Maintains files, prepares and sends correspondence.
17. Performs other Board-related/job-related duties as assigned by the Superintendent of Business.

**WORKING CONDITIONS:**

Incumbent works in a pleasant office atmosphere with only light physical effort necessary including routine walking, sitting or standing. Constant visual concentration is necessary. Hours of work will vary in accordance with Board requirements but often extend into evenings and weekends. Occasional travel to meetings within the Board jurisdiction is required.

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**SITE/LOCATION:** Kenora Education Centre

**TITLE:** Finance Manager-temporarily replaced by ASB

**IMMEDIATE SUPERVISOR:** Superintendent of Business

**REVISION DATE:** October, 2010

**EMPLOYEE GROUP:** Manager

**POSITION SUMMARY:**

The Finance Manager is responsible for managing the Finance Department which includes the accounting, payroll, and purchasing functions. The Finance Manager is responsible for the preparation of the Board's annual audited financial statements and assisting the Superintendent of Business with the preparation of the Board's annual operating budget.

**QUALIFICATIONS:**

The incumbent must hold one of the Canadian professional accounting designations (CGA, CMA or CA). A Bachelor's degree in business administration or equivalent is also preferred. Progress toward a business supervisory office certificate would also be an asset. The incumbent must also have taken, or may be required to complete upon hiring, a program in municipal tax administration. A demonstrated ability in mathematics, problem analysis, and calculations is essential. Considerable experience with computerized accounting systems, word processing and spreadsheet software is essential. Demonstrated written and verbal communication skills, interpersonal skills and organizational skills are required. Supervisory experience is required. Incumbent must have a valid driver's license and a vehicle available for use on board business for which a mileage rate is paid.

**SPECIFIC DUTIES:**

1. Supervises Finance Department staff as per the current organization chart, including responsibility for assigning work and setting objectives with staff, monitoring work performance/completing performance appraisals, development of staff training plans, approving vacations and leaves of absence and participating in selection of staff.
2. Performs financial accounting functions, including preparing the annual audited financial statements, liaising with external auditors during audits, managing the Board's financial software applications, designing and implementing account codes in accordance with Ministry of Education requirements and Board needs and authorizing payment of invoices and other disbursements in accordance with Board policies and procedures.
3. Prepares and presents assorted financial analyses and reports for internal and external (e.g. Ministry of Education) purposes as directed by the Superintendent of Business.
4. Manages the revenue and receivables functions including overseeing the preparation of tax bills, tuition bills and other invoices, monitoring the level of receivables and taking action where required, participating in negotiations with First Nations having tuition arrears.

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5. Liaises with Information Systems Department with respect to computer hardware and software requirements.
6. Assists the Superintendent of Business in the preparation of the annual Board operating budget. Monitors budgets for all areas of the Board's operations and investigates variances from budget.
7. Manages the Board's banking services and makes recommendations regarding banking providers. Reviews and approves bank reconciliations. Manages cash flows and bank account balances. Recommends investing and borrowing strategies to the Superintendent of Business.
8. Develops, implements and monitors internal controls to safeguard the Board's finances.
9. Participates in the development of Board financial policies and procedures.
10. Manages the trustee elections for the unorganized areas.
11. Manages the collection, verification, consolidation, and reporting of enrolment data for financial purposes.
12. Manages the Board's insurance program including liability, property, automobile, student accident, trustee accident, and facility user group policies.
13. Oversees and maintains charity status of Board in accordance with Revenue Canada regulations. Issues official tax receipts.
14. Maintains files, prepares and sends correspondence.
15. Performs other Board-related/job-related duties as assigned by the Superintendent of Business.

**WORKING CONDITIONS:**

Incumbent works in a pleasant office atmosphere with only light physical effort necessary including routine walking, sitting or standing. Constant visual concentration is necessary. Hours of work will vary in accordance with Board requirements but often extend into evenings and weekends.

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**SITE/LOCATION:** Kenora Education Centre

**TITLE:** Accounting Technician

**IMMEDIATE SUPERVISOR:** Finance Manager

**REVISION DATE:** October 5, 2010

**EMPLOYEE GROUP:** Non Union

**POSITION SUMMARY:**

The incumbent will maintain of the Board's general ledger and prepares various financial and statistical reports and analyses as required, including assisting the Financial Manager with the preparation of the audited financial statements and annual operating budget. The incumbent will liaise with the school secretaries about the school generated funds.

**QUALIFICATIONS:**

The incumbent should have a 2 year college diploma or level 3 of a recognized accounting program, and have relevant experience in accounting. A demonstrated ability in mathematics, problem analysis, and calculations is essential. Experience with computerized accounting systems, word processing and spreadsheet software is essential. Demonstrated written and verbal communication skills, interpersonal skills and organizational skills are required. Incumbent must have a valid driver's license and a vehicle available for use on board business for which a mileage rate is paid.

**SPECIFIC DUTIES:**

1. Performs general accounting functions, including maintaining internal control systems, reviewing, authorizing, and entering journal entries, conducting various account reconciliations and auditing petty cash, school funds and purchasing card records.
2. Collects information from the schools to support the PSAB requirements of inclusion of school generated funds in the financial statements. This will include supporting the school banking software, liaising with the Software Company and Information Systems Department and compiling the annual report for the financial statements.
3. Prepares bank reconciliations
4. Prepares assorted financial reports as directed by the Finance Manager including Ministry recoverable events.
5. Collects, analyzes and reports enrollment data for financial purposes.
6. Prepares the 7 month March report including capital assets for Provincial Consolidated Financial Statements. Consult with external auditors for preparation of the specified procedures report.

7. Assists the Superintendent of Business and the Finance Manager in the preparation of the annual Board operating budget. Reviews budget reports for all areas of the Board's operations and investigates variances from budget.
8. Assists the Finance Manager in the preparation of the annual financial statements and grant calculations. Provides information to external auditors during annual financial statement audit. Prepares annual information returns for other programs and trust funds.
9. Monitors the Board Trust Funds and Bursaries. Tracks and issues payments to the recipients upon receipt of prerequisite documentation.
10. Maintains charity status of Board in accordance with Canada Revenue Agency regulations.
11. Maintains files, prepares and sends correspondence.
12. Performs other Board-related/job-related duties as assigned by the Finance Manager.

**WORKING CONDITIONS:**

Incumbent works in a generally agreeable office atmosphere. Light physical effort, including routine sitting, standing or walking is normally required. Work is often performed in accordance with a deadline. Constant visual concentration is required. Hours vary in accordance with system demands and may extend into evening or weekend work. Occasional travel is required locally (e.g. banking) as well as infrequent travel out-of-town for meetings or conferences and training.



**SITE/LOCATION:** Kenora Education Centre

**TITLE:** Accounts Receivable Clerk

**IMMEDIATE SUPERVISOR:** Finance Manager

**REVISION DATE:** October, 2010

**EMPLOYEE GROUP:** O.S.S.T.F. – O/C/L

**POSITION SUMMARY:**

Under the direction of the Finance Manager or designate responsible for maintaining accurate tax records and preparing reports and/or journal entries. Responsible for maintaining the property tax roll and processing tax bills. Responsible for invoicing and collecting other revenues ie. third party billing, First Nation Tuition and transportation costs. Responds to inquiries from all employees. Involvement with the public as well as stakeholders occurs on a daily basis.

**QUALIFICATIONS:**

High School diploma required. College diploma in an accounting discipline preferred. Equivalent qualifications and/or expertise as determined by the Human Resources Manager may be considered. Demonstrated experience in a Windows environment and proficiency in the Microsoft Office Suite required. Willingness and ability to acquire skills in data base, accounting, and other related software applications is essential. Upon request will acquire the Municipal Property Tax Administration Program. The following attributes are necessary: excellent office/accounting skills; ability to deal with tact and sound judgement in oral and written communications with staff and the public; the ability to organize and complete work assignments with minimum supervision; and the ability to work independently in a team environment. Previous experience in an accounting environment will be preferred. Successful appointment to this position is dependent upon the applicant completing a test to ensure their ability to meet the skills required.

**SPECIFIC DUTIES:**

1. Performs general accounting/office functions which may include: spreadsheet and word processing, use and maintenance of office equipment, confidential and general filing, answering telephone/operating switchboard, receipt and distribution of incoming and outgoing mail, reception and interaction with the public, stakeholders and staff.
2. Implement and maintain the tax data base. This includes: maintaining and updating tax assessment rolls, posting receipts, processing write-offs and other transactions to property tax billing and receivable system, balancing tax records and reconciling to general ledger, preparing and checking tax and arrears notices. **(Currently suspended)**.
3. Prepare, issue and post accounts receivable invoices. Balance sub-ledgers to the general ledger. Issue monthly statements for outstanding accounts.
4. Prepares and processes bank deposits and electronic funds receipts.

5. Ensure the collection of appropriate documentation in order to prepare required invoicing with regard to non-resident students and third party agencies. Includes utilization of student data base to verify information regarding non-resident students. Maintains contact with First Nations authorities concerning invoices.
6. Liaises with the public or other concerned parties such as Municipal Property Assessment Corporations, Ministry of Education, lawyers, real estate agents, and provincial land tax representatives. This includes maintaining a working knowledge of the Municipal Act, contracts, tuition agreements and the Ontario Gazette.
7. Processes returned tax notices and locates taxpayers' current address. Processes properties for possible tax sale registration which includes contacting property owners and providing notification of possible tax sale. Assists in the tax sale registration process.
8. Other related duties as assigned.

**WORKING CONDITIONS:**

Incumbent works in a pleasant office atmosphere with frequent interruptions and varying noise levels. Potential exists for contact with confrontational stakeholders. Light to moderate physical effort normally required including routine walking, sitting or standing. Occasional heavy effort may be required in carrying or stocking supplies. Constant visual concentration is necessary. Manual dexterity with repetitive tasks is required.

**This description is intended to be generic in nature. It is understood that all employees do not necessarily perform the same duties.**

**SITE/LOCATION:** Kenora Education Centre

**TITLE:** Purchasing and Payables Officer

**IMMEDIATE SUPERVISOR:** Finance Manager

**REVISION DATE:** October, 2010

**EMPLOYEE GROUP:** Non Union

**POSITION SUMMARY:**

The Incumbent is responsible for the cost effective procurement and payment of goods and/or services at an acceptable level of quality to support the activities of the Board either directly or through assisting other board staff in their purchasing decisions in order to maintain the integrity of the public purchasing process. The responsibilities include supervising, allocating work and giving guidance to the unionized accounts payable and purchasing clerks.

**QUALIFICATIONS:**

The Incumbent must have completed Level III of the CPP Accreditation program or equivalent. Experience in purchasing the types of goods and services commonly used in elementary and secondary schools and administrative offices is required. Demonstrated mathematical skills, written and verbal communication skills, interpersonal skills, and organizational skills are required. Experience with word processing, spreadsheet, and database software applications is essential. Experience in an automated purchasing environment would be an asset. Previous supervisory experience is desired. Incumbent must have a valid driver's license and a vehicle available for use on board business for which a mileage rate is paid.

**SPECIFIC DUTIES:**

1. Supervise the unionized Accounts Payable and Purchasing Clerks including hiring and training, assigning work and setting objectives with staff, monitoring work performance/completing performance appraisals and approving vacations and leaves of absence in consultation with staff and supervisor.
2. The Incumbent is responsible for Purchase Order processing, for the calling, evaluating and awarding of tenders, proposals and the negotiation of contracts. The incumbent is responsible for providing advice and direction to schools, plant and maintenance and other administrative areas of the various methods and processes for the acquisition of goods and services. The Incumbent is to ensure that major tenders and contracts are properly issued, awarded and executed to mitigate the Board's risk of litigation.
3. Maintains, updates and evaluates computerized requisition/purchase order system. Directs the timely and efficient preparation, verification, approval, and processing of purchase orders.
4. Performs payables function, including review and authorization of invoices, accounts payable cheques, and other disbursements, including EFT's.

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5. Acts as Plan Administrator for the Board's Purchasing card program, including card requests and distribution of same, training, maintenance of web-based system, and interface into accounting software.
6. Trains administrative and school staff in purchasing and accounts payable procedures, forms, and processes.
7. Provides direction and advice to staff to investigate and rectify issues with the purchasing and accounts payable process.
8. Provide on-site and/or remote training to schools/administrative offices as required.
9. Coordinate with Information Systems Department with respect to computer hardware and software requirements specific to department and Board-wide initiatives.
10. Develops purchasing policies and procedures to improve the economy, efficiency and effectiveness of the purchasing function for administrative or Board approval and monitors compliance. Conducts periodic reviews of policy and makes recommendations for revisions.
11. Meets with representatives of suppliers to help determine the most appropriate choices of products and services
12. Prepares analyses and reports as required.
13. Coordinates the preparation and audit of inventories of furniture and equipment throughout the Board at schools, offices, maintenance facilities, and other buildings. Facilitate the redistribution or disposal of surplus furniture, equipment and supplies in accordance with Board policy.
14. Under the direction of the Superintendent of Business, facilitate the disposal of Board owned properties.
15. Facilitator of the Northern Purchasing Consortium (NPC) and investigate opportunities for group purchasing arrangements that will result in efficiencies and economies.
16. Maintains necessary files. Prepares and sends correspondence.
17. Performs other Board-related/job-related duties as assigned.

**WORKING CONDITIONS:**

Incumbent works in generally agreeable office atmosphere. Light physical effort normally required including routine walking, sitting and standing. Work is often done on a deadline basis. Hours vary in accordance with system demands and may extend into evening or weekend work. Frequent visual concentration is required. Occasional travel is required to schools and offices throughout the Board jurisdiction.

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**SITE/LOCATION:** Kenora Education Centre

**TITLE:** Accounts Payable Clerk

**IMMEDIATE SUPERVISOR:** Purchasing and Payables Officer

**REVISION DATE:** October, 2010

**EMPLOYEE GROUP:** O.S.S.T.F.- O/C/L

**POSITION SUMMARY:**

Under the direction of the Purchasing and Payables Officer or designate responsible for accurate processing of all accounts payable and maintenance of the general ledger. Invoices are paid for all schools and departments and vendor statements are reconciled to the central accounting records. Responds to inquiries from all employees. Involvement with the public as well as stakeholders occurs on a daily basis.

**QUALIFICATIONS:**

High School diploma required. College diploma in an accounting discipline preferred. Excellent mathematical, analytical and problem-solving abilities. Equivalent qualifications and/or expertise as determined by the Human Resources Manager may be considered. Demonstrated experience in a Windows environment and proficiency in the Microsoft Office Suite required. Willingness and ability to acquire skills in accounting, purchasing and other related software applications is essential. The following attributes are necessary: excellent office/accounting skills; ability to deal with tact and sound judgement in oral and written communications with staff and the public; the ability to organize and complete work assignments with minimum supervision; and the ability to work independently in a team environment. Previous experience in an accounting environment will be preferred. Successful appointment to this position is dependent upon the applicant completing a test to ensure their ability to meet the skills required.

**SPECIFIC DUTIES:**

1. Performs general accounting/office functions which may include: spreadsheet and word processing, data entry, use and maintenance of office equipment, confidential and general filing, answering telephone/operating switchboard, receipt and distribution of incoming and mail, reception and interaction with the public, stakeholders and staff.
2. Processes all invoices for payment, following established procedures. Ensures invoices have proper authorizations and confirmations of goods received. Assigns appropriate account codes for invoices, as required. Checks invoice prices/extensions. Ensures accuracy of GST rebates and PST payable. Reviews and reconciles vendor statements. Performs accounting system inquiries and invoice and vendor research.
3. Prepares, enters and processes invoice batches. This includes ensuring batches have appropriate approval of the Purchasing and Payables Officer. Generates payment of invoices. Establishes and maintains computerized vendor files.
4. Preparation of journal entries. Import and posting of same as required.

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5. Reconciliation of pre-authorized payments to bank statements.
6. Other related duties as assigned.

**WORKING CONDITIONS:**

Incumbent works in a pleasant office atmosphere with frequent interruptions and varying noise levels. Light to moderate physical effort normally required including routine walking, sitting or standing. Occasional heavy effort may be required in carrying or stocking supplies. Constant visual concentration is necessary. Manual dexterity with repetitive tasks is required.

**This description is intended to be generic in nature. It is understood that all employees do not necessarily perform the same duties.**

**SITE/LOCATION:** Kenora Education Centre

**TITLE:** Purchasing Clerk

**IMMEDIATE SUPERVISOR:** Purchasing and Payables Officer

**REVISION DATE:** October, 2010

**EMPLOYEE GROUP:** O.S.S.T.F. – O/C/L

**POSITION SUMMARY:**

Under the direction of the Purchasing and Payables Officer or designate responsible for purchasing related duties utilizing requisitioning, purchasing, student data and accounting software. Processes requisitions, maintains appropriate files, prepares related correspondence. Assists in developing, issuing, evaluating and summarizing request for quotations and other purchasing projects. Responds to inquiries from all employees. Involvement with the public as well as stakeholders occurs on a regular basis.

**QUALIFICATIONS:**

High School diploma required. College diploma in a purchasing and/or accounting discipline preferred. Equivalent qualifications and/or expertise as determined by the Human Resources Manager may be considered. Demonstrated experience in a Windows environment and proficiency in the Microsoft Office Suite required. Willingness and ability to acquire skills in data base, accounting, and other related software applications is essential. The following attributes are necessary: excellent office/accounting skills; ability to deal with tact and sound judgement in oral and written communications with staff and the public; the ability to organize and complete work assignments with minimum supervision; and the ability to work independently in a team environment. Previous experience in an accounting environment will be preferred. Successful appointment to this position is dependent upon the applicant completing a test to ensure their ability to meet the skills required

**SPECIFIC DUTIES:**

1. Performs general purchasing/office functions which may include: spreadsheet and word processing, use and maintenance of office equipment, confidential and general filing, answering telephone/operating switchboard, receipt and distribution of incoming and outgoing mail, reception and interaction with the public, stakeholders and staff.
2. Utilizing requisitioning, purchasing and accounting software, processes requisitions and submits to supervisor for approval. This includes reviewing and ensuring corrections to expenditure coding, approvals and other information, and distribution to vendors. Update student database regarding special education purchases.
3. Compiles information necessary for preparation of requests for tender/quotation. Revises tender documents as needed. Obtains quantity requirements and submits tender/quotations requests to vendors. Assists supervisor with review, analysis and awarding of tenders/quotations and prepares related comparison reports.

4. Contacts vendors and schools, as needed, to carry out purchasing duties. Answers related enquiries.
5. Ensures accuracy of purchasing monthly card holder reconciliations with regard to correct coding of purchases and appropriate signatures.
6. Completes annual centralized purchases. This includes ongoing responsibility for the purchase of special education related materials, including appropriate internal approvals and the processing of annual claims to the Ministry of Education.
7. Preparation of journal entries for approval.
8. Contacts vendors to resolve discrepancies between purchase orders versus invoices.
9. Other related duties as assigned.

**WORKING CONDITIONS:**

Incumbent works in a pleasant office atmosphere with frequent interruptions and varying noise levels. Light to moderate physical effort normally required including routine walking, sitting or standing. Occasional heavy effort may be required in carrying or stocking supplies. Constant visual concentration is necessary. Manual dexterity with repetitive tasks is required.

**This description is intended to be generic in nature. It is understood that all employees do not necessarily perform the same duties.**



**SITE/LOCATION:** Kenora Education Centre  
**TITLE:** Payroll and Benefits Officer  
**IMMEDIATE SUPERVISOR:** Finance Manager  
**REVISION DATE:** October, 2010  
**EMPLOYEE GROUP:** Non Union

**POSITION SUMMARY:**

The incumbent is responsible for the supervision of payroll preparation, administration of payroll and benefit plans in accordance with Board policy, collective agreements and government regulations. The incumbent will work closely with Human Resources in the interpretation of Board Policy and collective agreements. The incumbent prepares various financial analyses and reports. The incumbent is required to maintain strict confidentiality in keeping with the Municipal Freedom of Information and Protection of Privacy Act.

**QUALIFICATIONS:**

The incumbent should be enrolled in the second to fourth level of a recognized accounting program, and have relevant experience in accounting and payroll and benefits administration. The incumbent must also have taken, or be willing to complete upon hiring, the Canadian Payroll Association's payroll management certificate course. A demonstrated ability in mathematics, problem analysis, and calculations is essential. Experience with computerized accounting systems, word processing and spreadsheet software is essential. Demonstrated written and verbal communication skills, interpersonal skills and organizational skills are required. Supervisory experience is desirable. Incumbent must have a valid driver's license and a vehicle available for use on board business for which a mileage rate is paid.

**SPECIFIC DUTIES:**

1. Supervises unionized payroll clerks including hiring and training, assigning work, setting objectives monitoring work performance/completing performance appraisals as well as approving vacations and leaves of absence in consultation with staff and supervisor.
2. Oversees the preparation and processing of payroll and employee absence entry. Prepare payroll in the absence of the payroll clerks.
3. Conducts internal audits of payroll and benefits and recommends/implements changes to procedures.
4. Acts as Plan Administrator for the Board's benefit (life and disability insurance, extended health care, and dental) and pension plans including enrolments, remittances, reconciliation's and claims. Sets up and withdraws employees from the plans on notification from Human Resources. Provides new employees the documentation required relating to payroll, pension, and fringe benefit administration.
5. Participates in review, development and implementation of group benefit programs.

6. Reviews monthly reconciliations of the payroll liability accounts (re: wages clearing, C.P.P., E.I., Federations and Union fees, Employer Health Tax, group plans) and takes any necessary remedial action.
7. Administers deferred salary leave plans including participants' bank accounts and T4's.
8. Prepares journal entries and reviews coding of payroll/benefit expenditures.
9. Answers staff and administrations questions or concerns with respect to payroll and benefits.
10. Presents material at retirement and benefit seminars. Assists retiring staff with pension and benefit matters.
11. Accounts for Workplace Safety & Insurance Board (WSIB) matters with respect to Payroll, and T4's.
12. Provides information and assistance to the Human Resources Department in the management of LTD and life insurance benefits claims.
13. Prepares the payroll and benefit portions of the annual audited financial statements with the Finance Manager. Provide information to external auditors during the annual financial statement audit.
14. Responsible for the preparation and submission of assorted reports including but not limited to T4s, TPP, OMERS, Federation and Union dues, SBCI actuarial PSAB valuations, Statistics Canada, Employment Insurance, Ontario College of Teachers, Ministry of Education and Training.
15. In consultation with the Superintendent of Business and the Finance Manager prepares the salary and benefit portion of the annual Board operating budget. Prepares financial reports and analyses including forecasts of salary and benefits costs for negotiations as required.
16. Prepares payroll and vacation accruals for the 7 month March report. Consult with external auditors for preparation of the specified procedures report.
17. Liaises with Human Resource and Information Systems Departments with respect to computer hardware and software requirements for payroll purposes.
18. Maintains necessary files, prepares and sends correspondence.
19. Performs other Board-related duties as assigned by the Finance Manager.

**WORKING CONDITIONS:**

Incumbent works in a generally agreeable office atmosphere. Light physical effort, including routine sitting, standing or walking is normally required. Work is often performed in accordance with a deadline. Constant visual concentration is required. Payroll/Benefit function involves periodic stressful encounters with employees. Hours vary in accordance with system demands and may extend into evening or weekend work. Occasional travel is required locally (e.g. banking) as well as infrequent travel out-of-town for meetings or conferences and training.

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**SITE/LOCATION:** Kenora Education Centre

**TITLE:** Payroll Clerk

**IMMEDIATE SUPERVISOR:** Payroll and Benefits Officer

**REVISION DATE:** October, 2010

**EMPLOYEE GROUP:** O.S.S.T.F. – O/C/L

**POSITION SUMMARY:**

Under the direction of the Payroll and Benefits Officer or designate, responsible for payroll preparation utilizing the Human Resources/Payroll database, and administration of payroll in accordance with board policy, collective agreements and government guidelines. Involvement with staff and stakeholders occurs on a daily basis.

**QUALIFICATIONS:**

High School diploma required. College diploma in an accounting discipline preferred. Payroll certification courses (Level 1) or willingness to obtain same required. Equivalent qualifications and/or expertise as determined by the Human Resources Manager may be considered. Demonstrated experience in a Windows environment and proficiency in the Microsoft Office Suite required. Experience working with computerized payroll systems or equivalent training and or experience. The following attributes are necessary: excellent office/accounting skills; ability to deal with tact and sound judgement in oral and written communications with staff and the public; the ability to organize and complete work assignments with minimum supervision; and the ability to work independently in a team environment while meeting strict deadlines. Successful appointment to this position is dependent upon the applicant completing a test to ensure their ability to meet the skills required.

**SPECIFIC DUTIES:**

1. Performs general payroll/office functions which may include: spreadsheet and word processing, use and maintenance of office equipment, confidential and general filing, answering telephone/operating switchboard, receipt and distribution of incoming and outgoing payroll related mail, reception and interaction with the public, stakeholders and staff.
2. Prepares, audits and processes payroll and benefit plan input data in accordance with collective agreements, administrative policies/procedures, government deduction guidelines and supervisory authorizations. Determines need for changes to procedures/systems and consults with supervisor.
3. Sets up and withdraws employees from the payroll system in accordance with direction from Human Resources. Calculates adjustments to payroll for unpaid absences, grid advances/ increments, deferred salary deductions, retroactive pay and part time teachers.

4. In consultation with Human Resources, establishes absence reporting systems. This includes receipt of reports and inputs of absence data, and maintaining relevant documentation/accounts including sick leave and vacation utilization.
5. Processes and distributes payroll cheques and electronic funds transfer pay statements. Assists with inquiries regarding the on-line pay statement delivery system.
6. Prepares and balances remittances to payroll for union dues, garnishees, benefit premiums, statutory deductions, pension plan contributions and membership fees.
7. Maintains payroll records with a high degree of confidentiality while responding directly to payroll inquiries from individual employees, Human Resources, financial institutions and other stakeholders.
8. Prepares employee separation documents and liaises with Service Canada as required.
9. Prepares annual returns and tax forms as required. This includes pensions and statutory deductions.
10. Provides billing summaries for federation and other agencies to accounts receivable for invoice preparation.
11. Other related duties as assigned.

**WORKING CONDITIONS:**

Incumbent works in a pleasant office atmosphere with frequent interruptions and varying noise levels. Light to moderate physical effort normally required including routine walking, sitting or standing. Occasional heavy effort may be required in carrying or stocking supplies. Constant visual concentration is necessary. Manual dexterity with repetitive tasks is required.

**This description is intended to be generic in nature. It is understood that all employees do not necessarily perform the same duties.**

## Performance Indicators

<i>Performance Measure</i>	<i>Time Frame</i>	<i>2010-11</i>	<i>2011-12</i>	<i>2012-13</i>	<i>2013-14</i>	<i>2014-15</i>	<i>2015-16</i>
<b>Pupil ADE &lt; 21</b>	Fiscal Year	5,104.47	4,864.14	4,803.43	4,651.58	4,789.41	4,839.24
<b>Expenditure per Pupil ADE</b>	Fiscal Year	17,169	17,500	17,576	18,225	18,036	17,900
<b>Financial Statements</b>							
Total Financial Assets Schedule 1	31-Aug	40,143,516	38,847,256	51,885,633	46,720,036	41,679,085	42,059,984
Total Financial Liabilities Schedule 1	31-Aug	110,550,335	105,333,482	114,442,888	111,098,306	104,036,594	104,047,873
Total Expenses	31-Aug	87,637,337	85,121,941	84,423,859	84,775,904	86,380,870	86,623,639
Change in Financial Position	Fiscal Year	3,238,305	3,830,275	1,447,330	551,953	751,663	2,874,302
<b>Working Funds - Unappropriated</b>							
Working Funds - Internally Appropriated	Aug 31	10,879,342	7,613,419	8,567,223	6,580,122	6,803,543	6,843,176
Working Funds - Unavailable	Aug 31	(11,524,765)	(5,290,035)	(4,620,935)	(3,836,828)	(3,015,050)	(506,309)
Working Funds - Total	Aug 31	10,427,241	14,257,516	15,704,846	16,256,799	17,008,463	19,882,764
<b>Accounts Receivable</b>							
First Nation Receivables (Total)	Aug 31	61,593	457,283	421,788	297,010	129,583	377,911
as a % of annual billings	Aug 31	1.20%	8.39%	8.37%	6.27%	2.80%	2.80%
First Nation Receivables > 365 days	Aug 31	0	0	0	0	0	3,075
as a % of annual billings	Aug 31	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Number of Invoices and Credit Memos	31-Aug	824	855	712	724	652	647
General Receivables - Invoiced	Aug 31	908,741	256,165	304,416	46,631	74,905	2,191
General Receivables > 365 days	Aug 31	196,232	69,136	1,250	550	0	0
<b>Accounts Payable</b>							
Number of Vouchers Posted	Fiscal Year	12,172	11,244	11,137	11,843	13,054	12,466
Number of Cheques Issued	Fiscal Year	4,635	3,130	3,124	3,331	3,086	2,800
Number of EFT Payments made	Fiscal Year	2,666	3,845	3,539	3,960	4,103	3,943
Number of PAP Payments made	Fiscal Year	1,787	1,784	1,481	1,246	1,304	1,572

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<i>Performance Measure</i>	<i>Time</i>	<i>2010-11</i>	<i>2011-12</i>	<i>2012-13</i>	<i>2013-14</i>	<i>2014-15</i>	<i>2015-16</i>
<b>Purchasing</b>							
Purchase Cards - # in service	Aug 31	158	161	161	164	156	165
Purchase Cards - Dollar Volume	Fiscal Year	1,834,294	1,714,452	1,733,134	1,779,901	1,727,289	1,664,499
Purchase Cards - # Transactions	Fiscal Year	16,001	14,125	13,693	14,480	14,160	13,286
Purchase Cards - average transaction	Fiscal Year	115	121	127	123	122	125
Tenders/RFP's/RFQ's/etc. - Board Issued		10	17	20	21	23	21
Tenders/RFP's/RFQ's/etc. - Northern Purchasing Consortium				9	4	4	5
<b>Payroll</b>							
# of Permanent Teachers on Pay	Last Dec Pay	415	411	406	389	378	379
# of Permanent Non-Teachers on Pay	Last Dec Pay	343	341	341	347	351	360
# of Casual Employees on Pay	Last Dec Pay	328	301	297	324	273	234
# T4s - Permanent Teachers	31-Dec	496	474	463	459	451	447
# T4s - Permanent Non-Teachers	31-Dec	392	403	391	397	408	412
# T4s - Casual Employees	31-Dec	619	612	599	580	607	538

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