

KEEWATIN-PATRICIA DISTRICT SCHOOL BOARD

INAUGURAL BOARD MEETING

Tuesday, December 13, 2016
Time: 7:00 p.m.
Dryden High School – Room 115
Dryden, ON

Video & Teleconference Sites
Kenora Education Centre
QEDHS 24A
RLDHS 235

AGENDA

1. Call to Order
2. Roll Call
3. Approval of Agenda – December 13, 2016
4. Declaration of Conflict of Interest – Agenda
5. Election of Board Chair
6. Chair's Remarks
7. Election of Board Vice-Chair
8. Vice-Chair's Remarks
9. Business Arising from Committee of the Whole
10. Confirmation of Minutes - November 8, 2016
11. Presentations/Delegations
12. Observer Comments
13. Presentation of Reports and Accompanying Motions
 - 13.01 Education
 - A. **Students Come First**
 - i. ***Dryden High School – Celebrating the Arts***
Teacher: Mr. Ted Mitchell
 - ii. ***Dryden High School Eagles Football Championship Video***
Athletic Director: Mr. Geoff Zilkalns
 - B. Student Trustee Report
 - 13.02 Executive Committee
 - A. Appointments of Trustees to Committees
 - I. Executive Committee (2)
 - II. Audit and Finance Committees (3)
 - III. Native Education Advisory Committee
 - (First Nation Trustee + 2 Trustees)
 - IV. OPSBA - Director (1)
 - V. OPSBA – Director Alternate (1)

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

- VI. OPSBA – Voting Delegate (1)
- VII. OPSBA – Voting Delegate Alternate (1)
- VIII. Parent Involvement Committee (2)
- IX. Special Education Advisory Committee
 - (First Nation Trustee + 2 Trustees)
- X. Transportation Policy Committee (1)
- XI. Transportation Policy Committee Alternate (1)

B. Trustee Travel – Public Education Symposium – January 19-21, 2017

- 13.03 O.P.S.B.A. Update
 - A. Minister of Education Teleconference Call – Northern Graduation Rates
- 13.04 Parent Involvement Committee
- 13.05 Operations (nil)
- 13.06 Finance
 - A. 2015-2016 Financial Statements
 - B. 2015-2016 Audit Committee Reports
- 13.07 Human Resources (nil)
- 13.08 Special Education Advisory Committee
- 13.09 Native Education Advisory Council (nil)
- 14. Other Motions
- 15. Correspondence
- 16. New Business
- 17. Observer Comments
- 18. Next Meeting Date
 - Tuesday, January 10, 2017
 - Dryden High School
 - Dryden, Ontario
- 19. Adjournment

KEEWATIN-PATRICIA DISTRICT SCHOOL BOARD

REGULAR BOARD MEETING #10

The minutes of Regular Board Meeting #10 of the Keewatin-Patricia District School Board held November 8, 2016 at the Dryden High School, Dryden, Ontario.

Call to Order	The meeting was called to order at 7:00 p.m.				
Roll Call	C. Marcino L. Barnes (vc) J. Kitowski M. Guitard	R. Griffiths D. Penney D. Wilkinson	G. Kleist (vc) G. Seaton J. Manitowabi (vc)		
Absent with Regret	D. Buswa, J. Duncalfe				
Officials	Sean Monteith, Caryl Hron, Joan Kantola, Dean Carrie, Scott Urquhart, Kathleen O'Flaherty and visiting school administration.				
Also Present	Media, Staff and interested public.				
Agenda	Moved by: Seconded by:	C. Marcino D. Wilkinson			
Motion	220-16	THAT the agenda for the Regular Board Meeting of November 8, 2016 be approved.			
		Non-binding (Student Trustee)	FOR 0	OPPOSED 0	CARRIED
		Binding	FOR 10	OPPOSED 0	CARRIED
Conflict of Interest	Declaration of conflict of interest re proceedings on agenda				None
Business Arising from Committee of the Whole	None				
Minutes	Moved by: Seconded by:	D. Wilkinson C. Marcino			
Motion	221-16	THAT the minutes of Regular Board Meeting held October 11, 2016 having been duly circulated be confirmed.			
		Non-binding (Student Trustee)	FOR 0	OPPOSED 0	CARRIED
		Binding	FOR 10	OPPOSED 0	CARRIED
Observer Comments	None				
Students Come First	"Skills for Life" Dryden High School teachers Paul & Dave Darling, accompanied by students shared with trustees what it means to each them to be involved in a Tech class at DHS.				

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

Teachers shared their challenges, techniques, successes and their passion for teaching their students but most importantly how they help their student's with preparation for post-secondary education. A video was shown with some past students sharing how attending Dryden High School helped their transition and success into University or College.

THAT the Dryden High School and Beyond presentation be received.

Non-binding (Student Trustee)	FOR	0	OPPOSED	0	CARRIED
Binding	FOR	10	OPPOSED	0	CARRIED

Moved by: D. Wilkinson
Seconded by: C. Marcino

Presented by: Michael Boos

THAT the Nishnawbe Aski Nation and the Keewatin-Patricia District School Board partnership update be received.

Non-binding (Student Trustee)	FOR	0	OPPOSED	0	CARRIED
Binding	FOR	10	OPPOSED	0	CARRIED

Moved by: C. Marcino
Seconded by: D. Wilkinson

G. Kleist was out of the room.

THAT the Keewatin-Patricia District School Board Succession/Restructuring Plan recommendation presented at the Committee of the Whole meeting dated October 25, 2016 be approved.

Non-binding (Student Trustee)	FOR	0	OPPOSED	0	CARRIED
Binding	FOR	9	OPPOSED	0	CARRIED

G. Kleist returned to the room.

Moved by: D. Wilkinson
Seconded by: C. Marcino

THAT the verbal report on Policy 209, Trustee Professional Development, be received.

Non-binding (Student Trustee)	FOR	0	OPPOSED	0	CARRIED
Binding	FOR	10	OPPOSED	0	CARRIED

Moved by: C. Marcino
Seconded by: D. Wilkinson

THAT Policy 209, Trustee Professional Development, be approved as amended with the next review date in year 2020.

Non-binding (Student Trustee)	FOR	0	OPPOSED	0	CARRIED
Binding	FOR	10	OPPOSED	0	CARRIED

OPSBA
Moved by: D. Wilkinson
Seconded by: C. Marcino

Motion 227-16 THAT the O.P.S.B.A. verbal update be received.

Non-binding (Student Trustee)	FOR	0	OPPOSED	0	CARRIED
Binding	FOR	10	OPPOSED	0	CARRIED

J. Manitowabi experienced technical difficulties at VC site and rejoined via TC until VC was able to rejoin.

PIC
Moved by: C. Marcino
Seconded by: D. Wilkinson

Motion 228-16 THAT the Parent Involvement Committee verbal update be received.

Non-binding (Student Trustee)	FOR	0	OPPOSED	0	CARRIED
Binding	FOR	10	OPPOSED	0	CARRIED

Enrolment Report
Moved by: D. Wilkinson
Seconded by: C. Marcino

Motion 229-16 THAT the 2016 Enrolment Report be received.

Non-binding (Student Trustee)	FOR	0	OPPOSED	0	CARRIED
Binding	FOR	10	OPPOSED	0	CARRIED

Policy 805
Moved by: C. Marcino
Seconded by: D. Wilkinson

Motion 230-16 THAT the verbal report on Policy 805, Naming of Education Facilities, be received.

Non-binding (Student Trustee)	FOR	0	OPPOSED	0	CARRIED
Binding	FOR	10	OPPOSED	0	CARRIED

Moved by: C. Marcino
Seconded by: R. Griffiths

Motion 231-16 THAT Policy 805, Naming of Education Facilities, be reaffirmed with the next review date in year 2020.

Non-binding (Student Trustee)	FOR	0	OPPOSED	0	CARRIED
Binding	FOR	10	OPPOSED	0	CARRIED

Policy 806
Moved by: R. Griffiths
Seconded by: C. Marcino

Motion 232-16 THAT the verbal report on Policy 806, Joint School Capital Projects, be received.

Non-binding (Student Trustee)	FOR	0	OPPOSED	0	CARRIED
Binding	FOR	10	OPPOSED	0	CARRIED

Moved by: C. Marcino
Seconded by: R. Griffiths

Motion 233-16 THAT Policy 806, Joint School Capital Projects, be reaffirmed with the next review date in year 2020.

Non-binding (Student Trustee)	FOR	0	OPPOSED	0	CARRIED
Binding	FOR	10	OPPOSED	0	CARRIED

SEAC
Moved by: R. Griffiths
Seconded by: C. Marcino

Motion 234-16 THAT the Special Education Advisory Committee verbal update be received.

Non-binding (Student Trustee)	FOR	0	OPPOSED	0	CARRIED
Binding	FOR	10	OPPOSED	0	CARRIED

New Business None

Observer Comments A parent observer from Dryden commented how pleased she was to see our educators from Dryden High School give their enthusiastic presentation and found it very informative.

Adjournment
Moved by: C. Marcino
Seconded by: R. Griffiths

Motion 235-16 THAT the meeting adjourn at 8:55 p.m.

Non-binding (Student Trustee)	FOR	0	OPPOSED	0	CARRIED
Binding	FOR	10	OPPOSED	0	CARRIED

Chair

Secretary

Keewatin-Patricia District School Board

December 13, 2016

NOTICE OF MOTION

THAT the verbal report on the Appointments of Trustees to Committees be received.

- i) THAT _____ be appointed to the Executive Committee for the period December 13, 2016 to April 18, 2017, and that _____ be appointed to the Executive Committee for the period of April 30, 2017 – November 30, 2017
- ii) THAT _____, _____, and _____ be appointed to the Audit and Finance Committees for a one (1) year term.
- iii) THAT Desta Buswa, _____ and _____ be appointed to the Native Education Advisory Council (NEAC) Committee for a one (1) year term.
- iv) THAT _____ be appointed to the OPSBA Board of Directors.
- v) THAT _____ be appointed as the Alternate to the OPSBA Board of Directors.
- vi) THAT _____ be appointed as the OPSBA voting delegate.
- vii) THAT _____ be appointed as the OPSBA voting delegate alternate for the General Meeting.
- viii) THAT _____ and _____ be appointed to the Parent Involvement Committee for a one (1) year term.
- ix) THAT Desta Buswa, _____ and _____ be appointed to the Special Education Advisory Committee (SEAC) for a one (1) year term.
- x) THAT _____ be appointed to the Transportation Policy Committee.
- xi) THAT _____ be appointed to the Transportation Policy Committee Alternate.

December 13, 2016

NOTICE OF MOTION

THAT the verbal report on Trustee attendance at the Ontario Public School Boards' Association (OPSBA) 2017 Public Education Symposium, be received.

THAT accommodations and travel arrangements for all trustees who wish to attend the OPSBA Public Education Symposium being held in Toronto on January 19-21, 2017 be approved.

Keewatin-Patricia District School Board

December 13, 2016

NOTICE OF MOTION

THAT the verbal report on the Ontario Public School Boards' Association teleconference call with the Minister of Education regarding the Northern Graduation Rates be received.

Keewatin-Patricia District School Board

December 13, 2016

NOTICE OF MOTION

THAT the report on the Financial Statements for the year ended August 31, 2016, be received.

THAT the Financial Statements for the year ended August 31, 2016, be approved.

December 13, 2016

Management's Report on the 2015-16 Audited Financial Statements
(in thousands of dollars)

FINANCIAL POSITION

Annual PSAB Surplus for the year of **\$2,874** increased the **Accumulated Surplus** to **\$19,883** as of August 31, 2016. The increase is due to the reduction of employee future benefits - retirement gratuity payout and the revenues recognized for land, the pre-load at the new high school.

Financial Assets increased by **\$381** resulting in a year-end balance of **\$42,060**. The increase is mainly attributable to the accounts receivable associated with the construction of the new high school.

Liabilities increased slightly by **\$12** resulting in a year-end balance of **\$104,048**. This reflects the payments on the capital loans and a reduction in employee future benefits due to the early retirement gratuity payout.

Non-Financial Assets increased by **\$2,505** resulting in a year-end balance of **\$81,871**. The increase is attributable to the new high school, Valleyview porta-pack, the roof replacements at Dryden High School and Beaver Brae Secondary School and the Red Lake natural gas conversion.

OPERATING RESULTS

A variance report on operating revenues and expenses is attached in Appendix 1. Highlights and explanations for some of the more significant revenue and expense variances follow.

REVENUES - \$89,498

Local taxation revenues of **\$15,001** were \$255 lower than the estimates. This was due to tax write-offs. Fortunately, our overall funding is not affected by declines in local taxation because provincial grants are increased correspondingly to ensure we receive a total funding allocation that is based on enrolments and the provincial education funding model.

Provincial grants under the "Grants for Student Needs" or "GSN" funding model were **\$62,466**. This was \$3,327 higher than the estimates. This was mainly due to higher than budgeted enrolment of pupils (about 113 FTE higher). The increase in enrolment is offset by the decrease of the Declining Enrolment grant and local taxation.

Provincial Grants – Other at **\$2,439** was \$1,028 more than the estimates. This is because the estimates contain only known grants at the time the estimates are approved, and additional "other" grants are made throughout the year.

School Generated Funds revenues of **\$2,219** were \$106 higher than the estimates due to the overall improvement in enrolment.

Respectfully submitted by:
Kathleen O'Flaherty, Assistant Superintendent of Business

Federal grants and fees revenues of **\$5,215** were \$599 higher than the estimates mainly due to higher than budgeted enrolment of pupils (about 36 FTE higher).

Investment income of **\$226** was \$87 above the estimates due mainly to our very conservative interest rate projections and having more funds available to invest.

Other Fees & Revenues of **\$1,918** were \$926 more than budget due to a number of projects and activities that were funded in year and not known at budget preparation time.

EXPENSES - \$86,624

Instruction expenses of **\$62,433** were \$2,605 more than the estimates. There were more education assistants, early childhood educators, and higher supply teacher costs. The payment of the salary increase due to collective bargaining accounted for much of the increase. Benefits were also more than estimates.

Administration expenses of **\$3,831** were \$134 more than the estimates. This is the result of continued legal costs incurred for a number of complex cases, increased advertising/promotional merchandise, and increased salary and benefit cost associated with the collective bargaining and early retirement payout.

Transportation expenses of **\$4,357** were \$88 less than the estimates. This is the result of snow days when the operators receive only the fixed amount of the contract.

Pupil Accommodation expenses of **\$13,537** were \$397 more than the estimates. Electricity was over budget by \$318 and wages were higher due to collective bargaining.

School Generated Funds expenses of **\$2,244** were \$131 higher than the estimates. The teachers were back providing extras with the completion of collective bargaining.

Other expenses of **\$1,222** were \$23 lower than the estimates.

COMPLIANCE

Surplus

The in-year surplus for Ministry of Education compliance purposes was **\$790** (which is different from the "PSAB" surplus value of \$2,874) therefore the Board was **compliant** with the "balanced budget determination" requirement.

Administration and Governance

The net expenses for **Administration and Governance** were less than the funding allocation for Administration and Governance; therefore the Board was **compliant** with the Administration and Governance enveloping requirement.

APPENDIX 1

Keewatin-Patricia District School Board

2015-16 Financial Statements

Statement of Operations

Variance Report (in thousands of dollars)

	2014-15	2015-16	2015-16	F/S vs Est	F/S vs Est
	Financial	Estimates	Financial	Variance	Variance
	Statements	(Original)	Statements	(\$)	(%)
REVENUES					
Local Taxation	14,769	15,256	15,001	-255	1.7
Provincial Grants for Student Needs	60,409	59,139	62,466	3,327	-5.6
Sub-total (Funding Allocation)	75,178	74,395	77,467	3,072	-4.1
Provincial Grants - Other	2,263	1,411	2,439	1,028	-72.9
School Generated Funds	2,319	2,113	2,219	106	-5.0
Federal Grants and Fees	4,488	4,616	5,215	599	-13.0
Investment Income	292	139	226	87	-62.6
Other Revenues - School Boards	29	0	14	14	0.0
Other Fees & Revenues	1,812	992	1,918	926	-93.4
TOTAL REVENUES	86,381	83,666	89,498	5,832	-7.0
EXPENSES					
Instruction	60,916	58,828	61,433	2,605	-4.4
Administration	3,896	3,697	3,831	134	-3.6
Transportation	4,223	4,445	4,357	-88	2.0
Pupil Accommodation	13,259	13,140	13,537	397	-3.0
School Generated Funds	2,369	2,113	2,244	131	-6.2
Other	966	1,245	1,222	-23	1.9
TOTAL EXPENSES	85,629	83,468	86,624	3,156	-3.8
ANNUAL SURPLUS/(DEFICIT)	752	198	2,874	2,676	-

Respectfully submitted by:
Kathleen O'Flaherty, Assistant Superintendent of Business

13.06 B

Keewatin-Patricia District School Board

December 13, 2016

NOTICE OF MOTION

THAT the Audit Committee Report of December 13, 2016 be received.

Report of the Chair of the Audit Committee

The Audit Committee met on September 20, 2016. The committee dealt with the following items:

1. Approved the minutes of the June 21, 2016 meeting.
2. Received and discussed the external auditors' audit plan for 2015-16 financial statement audit and confirmed the auditors' independence.
3. Reviewed and discuss the Recruitment and Retention/Hiring Internal Audit Report.
4. Discussed management's progress on recommendations from prior internal audits.
5. Received staff reports on any instances of fraud, legal matters, and compliance matters.

The next meeting of the Audit Committee is tentatively scheduled for Tuesday, November 15, 2016 at 3:00 p.m. CDT.

Respectfully submitted by,
Roger Griffiths, Chair of the Audit Committee

2015-16 Audit Committee Annual Report to the Board re Internal Audit

Ontario Regulation 361/10 *Audit Committees* as amended, made under the Education Act contain the following provisions:

Reporting

15. (1) An audit committee of a board shall submit to the board on or before a date specified by the board an annual report that includes,
- (a) any annual or multi-year audit plan of the board's internal auditor;
 - (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 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 internal auditor.
 - (e) a summary of any enrolment audits planned by the internal auditor. O. Reg. 361/10, s. 15 (1); O. Reg. 204/15, s.3 (1).
- (2) A board who receives a report under subsection (1) shall submit the information described in clauses (1) (c) and (e) to the Minister in each fiscal year on or before a date specified by the Minister. O. Reg. 204/15, s. 3 (2).

REPORT

(1) (a) Audit Plan of the Internal Auditor

The multi-year audit plan presented by the Internal Auditor in June 2016 is attached.

(1) (b) Changes to the Internal Audit Plan

Since the Committee's last report the 5 Year Internal Audit Plan was revised to include Year 5. Enrolment Attendance, and Manage Service Delivery will be reported in Year 6 (2016-17).

(1) (c) Summary of Work Performed by the Internal Auditor

During the 2015-16 fiscal year the Internal Auditor completed audits on 2 processes, namely:

- Special Education
- Network and Applications Access Management (work done externally and the final report will be in 2016-17)

The Internal Auditor presented the findings on Recruitment, Hiring and Retention audit done in 2013-2014.

(1) (d) Summary of Risks Identified and Findings Made

The risk assessment for Special Education and Recruitment, Hiring and Retention were identified as being medium inherent.

The findings for the audits completed or presented in 2015-16 were as follows:

- Special Education (moderate issues)
- Recruitment, Hiring and Retention (moderate issues)

(2) Submission to the Minister of Education

The Minister sets the deadline for the Board to submit a copy of the Audit Committee's Annual Report to the Board re Internal Audit. This report will be submitted to the School Business Support Branch by the deadline which is January 15, 2017.

Roger Griffiths

Submitted by:
Roger Griffiths
Chair, Audit Committee

December 13, 2016

Audit Committee Annual General Report to the Board For the year ended August 31, 2016

Ontario Regulation 361/10 *Audit Committees* made under the Education Act contains the following provisions:

15. (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;
 - (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. O. Reg. 361/10, s. 15 (3).

Reporting Period

This report summarizes the audit committee's actions for the year ending August 31, 2016.

Audit Committee Members

The following audit committee members served during the reporting period:

VOTING MEMBERS

Board Members

George Seaton, Trustee

Roger Griffiths, Trustee

Leslie Barnes, Trustee to December 3, 2015

Gerald Kleist, Trustee from January 1, 2016

External Members

Cindy Gasparini, CPA

Janice Robertson, CPA

EX OFFICIO NON-VOTING MEMBERS

David Penney, Chair of the Board

Cecile Marcino, Vice-Chair of the Board

Administrative Matters

At the beginning of the year and in accordance with recommended good practice various administrative tasks were completed. These included:

- developing a work plan;
- developing a meeting schedule and agenda for the year; and
- Other items where appropriate

It was agreed to hold three meetings throughout the year.

The members in attendance at each meeting were as follows:

<i>Member's Name</i>	<i>Sept. 15,</i>	<i>Dec. 3,</i>	<i>June 21,</i>
	<i>2015</i>	<i>2015</i>	<i>2016</i>
Gerald Kleist			X
George Seaton	X	X	X
Roger Griffiths	X	X	X
Leslie Barnes	X	X	
Cindy Gasparini		X	X
Janice Robertson	X	X	X

Governance

The audit committee was established December 7, 2010. Three of the voting members are trustees and two are external members. In addition, the Chair and Vice-Chair of the Board are ex officio non-voting members of the committee.

Internal / External Audit

Relationships with both internal and external auditors have been satisfactory and private meetings have been held with each when requested by the Committee.

External Auditors

The Keewatin-Patricia District School Board appointed BDO Canada LLP as external auditors for a five year period commencing with the 2012-13 financial statements, subject to satisfactory performance of duties at the quoted fees. The audit committee was satisfied with the external auditors' performance and fees with respect to the audit of the 2015-16 financial statements. The external auditors confirmed their independence in their letter dated September 20, 2016. The external auditors presented their audit findings relative to the audit of the 2015-16 financial statements at the audit committee meeting on November 29, 2016. The auditors did not detect any fraudulent or illegal activities during their audit. The external auditors indicated their intent to issue an unqualified opinion (subsequently issued upon the Board's approval of the financial statements.)

Internal Auditors

During 2015-16 the Internal Auditor completed audits on 1 process (results in parentheses):

- Special Education (moderate issues)

Management has indicated the actions it intends to take in response to the recommendations in the internal audit reports and the Audit Committee will follow up on the status of management's responses before the end of the 2015-16 fiscal year.

The Internal Auditor presented the results of the process completed in 2013-14 (results in parentheses):

- Recruitment, Hiring and Retention (moderate issues)

Summary of the work performed

The following is a summary of work undertaken by the audit committee from September 1, 2015 to August 31, 2016:

September 15, 2015

1. Roger Griffiths remains as Chair of the Audit Committee until June 30, 2016.
2. Approved the minutes of the June 16, 2015 meeting.
3. Received an update on the external auditor's audit plans for the 2014-15 financial statements.
4. Terry Bortolin, Regional Internal Audit Manager introduced Kristi Sinclair, Regional Internal Auditor to the Audit Committee.
5. Received staff reports on any instances of fraud, legal matters, and compliance matters.

December 3, 2015

1. Approved the minutes of the September 15, 2015 meeting.
2. Reviewed the 2014-15 audited financial statements and notes and recommended them to the Board for approval.
3. Reviewed the 2014-15 Annual Report to the Board re Internal Audit.
4. Reviewed the Audit Committee Annual Report to the Board for the year ended August 31, 2015.
5. Discussed the status of the internal audit report on Recruitment Retention & Hiring; the Special Education audit and the timing of the IT audit.
6. Received staff reports on any instances of fraud, legal matters, and compliance matters.
7. Received information on the Ontario Ombudsman expansion of jurisdiction.

June 21, 2016

1. Approved the minutes of the December 3, 2015 meeting.
2. Received and discussed the internal audit reports on:
 - a. Special Education
3. Reviewed the Board's seven-month financial report to March 31, 2016.
4. Approved the committee's 2016-17 work plan and meeting schedule.
5. Approved the Internal Audit Plan for 2016-17.
6. Received staff reports on any instances of fraud, legal matters, and compliance matters.
7. Received information items

- a. 2016 SB 05 Memo – Internal Audit and the Role of the Audit Committee Training Module – 03-01-2016
- b. 2016 B10 – Increasing Consistency Amongst Regional Audit Teams – May 26, 2016
- c. COSBO E&E Project Open vs Closed AC Final Report.

By the signature noted below, we attest that we have discharged our duties and responsibilities respecting Ontario Regulation # 361/10.

On behalf of the Audit Committee

Roger Griffiths, Audit Committee Chairperson

Roger Griffiths