



NORTHLAND SCHOOL DIVISION REGULAR BOARD MEETING NO. 23-06 AGENDA

Location: Virtual

Zoom Meeting:

Meeting ID:

Passcode:

Phone: 1 (587) 328-1099

Date & Time: Friday, June 23, 2023 9:00 a.m. – 4:30 p.m.

If you would like to join the public meeting, please contact Media Relations Manager, Curtis Walty at 780-624-2060, ext. 6183 or curtis.walty@nsd61.ca

Note: If agenda is ahead of schedule, items will be moved up

A. CALL TO ORDER

No.	Title	Responsible	Action	Page No.
1.	Recognition of Traditional Lands	Chair Wanyandie		-
2.	Opening Prayer, Cultural Reflection or Reflection	Trustee		-
3.	Adoption of Agenda	All	Motion	-
4.	Closed Session	All	Motion	-

B. BUSINESS ARISING FROM CLOSED SESSION

C. MINUTES

No.	Title	Responsible	Action	Page No.
1.	Corporate Board Meeting Minutes - May 26, 2023	All	Motion	04
2.	Special Board Meeting Minutes - May 30, 2023	All		12
3.	Board Action Items	Acting Superintendent C. Johnson	Information	15



**NORTHLAND SCHOOL DIVISION
REGULAR BOARD MEETING NO. 23-06
AGENDA**

D. CONSENT AGENDA

No.	Title	Responsible	Action	Page No.
1.	Board Chair Report	Chair Wanyandie	Information	18
2.	Acting Superintendent Report	Acting Superintendent C. Johnson	Information	19
3.	Trustee Activity, Committee and/or Board Representative/Association Reports - Trustee Fayant, Ward 5 - Trustee McCamon, Ward 9	Trustees	Information	21

E. ACTION ITEMS

No.	Title	Responsible	Action	Page No.
1.	Monthly Financial Report	Secretary-Treasurer D. Aird	Information	23
2.	Student Engagement, Attendance & Completion Report	Acting Superintendent C. Johnson	Information	25
3.	Monthly Enrollment Report	Associate Superintendent M. Marran	Information	30
4.	Policy 16 - Recruitment and Selection of Personnel	Chair Wanyandie	Motion	32
5.	Policy 2 - Role of the Board	Chair Wanyandie	Motion	36
6.	Year End Audit Plan	Secretary-Treasurer D. Aird	Motion	43
7.	Bursaries and Scholarships	Acting Superintendent C. Johnson	Motion	83
8.	Capital Program Update	Secretary-Treasurer D. Aird	Motion	85
9.	ASBA Trustee Governance Program	Chair Wanyandie	Information	87

F. MONITORING REPORTS

No.	Title	Responsible	Action	Page No.
1.	Awards/Celebrations (11:45 a.m.) ● Paddle Prairie School - Students Attended the Education's Youth Environment Summit	Acting Superintendent C. Johnson	Information	-
2.	Board Chair Highlights	Chair Wanyandie	Information	89
3.	Superintendent Highlights	Acting Superintendent C. Johnson	Information	90
4.	Associate Superintendent Report	Associate Superintendent	Information	96
5.	FNMI Department Report	Deputy Superintendent T. Stensland	Information	97



**NORTHLAND SCHOOL DIVISION
REGULAR BOARD MEETING NO. 23-06
AGENDA**

6.	IT/ET Department Report	Deputy Superintendent T. Stensland	Information	98
7.	SFS Report	Secretary-Treasurer D. Aird	Information	106

G. PRELIMINARY DISCUSSION

No.	Title	Responsible
1.	Ribbon Skirts and Ribbon Shirts	Chair Wanyandie
2.	Elder Advisory Committee	Chair Wanyandie

H. ADJOURNMENT & CLOSING CULTURAL REFLECTION



NORTHLAND SCHOOL DIVISION
ADMINISTRATION RECOMMENDATION TO THE BOARD

TO: THE BOARD OF TRUSTEES **DATE:** JUNE 23, 2023
SUBMITTED BY: Cal Johnson, Acting Superintendent of Schools
SUBJECT: May 26, 2023 Regular Board Meeting Minutes
REFERENCE(S):
ATTACHMENTS: May 26, 2023 Regular Board Meeting Minutes

RECOMMENDATION:
THAT the Board of Trustees approve the May 26, 2023 Regular Board Meeting minutes, as presented.

BACKGROUND:

RISK ANALYSIS:



NORTHLAND SCHOOL DIVISION
BOARD MEETING NO. 23-05
MINUTES

Location: Central Office, Peace River

Date: Friday, May 26, 2023 Time: 9:00 a.m.

Membership table with columns for name, role, and status. Includes members like Lorraine McGillivray (Trustee Ward 1), Cathy Wanyandie (Board Chair), and Dr. Nancy Spencer-Poitras (Superintendent of Schools).

A. CALL TO ORDER

- 1. Call to Order: Chair Wanyandie called the meeting to order at 9:05 a.m.
2. Recognition of Traditional Lands: Chair Wanyandie gave the Land Acknowledgement.
3. Opening Reflection: Trustee B. Lamouche provided the opening prayer, cultural reflection or reflection.
4. Oath of Office: Wally Rude was sworn in as Trustee for Ward 8.
5. Adopt Agenda: MOTION: Trustee Guild moved that the Board of Trustees approve the agenda as presented.
6. Closed Session: MOTION: Trustee McCamon moved that the meeting go into a closed session at 9:14 a.m.

25686/23 CARRIED

25687/23 CARRIED

9:56 a.m. Senior Administration left the closed session.



NORTHLAND SCHOOL DIVISION

BOARD MEETING NO. 23-05

MINUTES

7. Regular Session

MOTION: Trustee J. Lamouche moved that the meeting return to regular session at 10:25 a.m.

25688/23 CARRIED

Break from 10:30 a.m. - 10:40 a.m.

8. Closed Session

MOTION: Trustee Guild moved that the meeting move into a closed session with only the Superintendent of Schools and Executive Assistant at 10:40 a.m.

25689/23 CARRIED

9. Regular Session

MOTION: Trustee Guild moved that the meeting return to regular session at 11:00 a.m.

25690/23 CARRIED

AWARDS AND CELEBRATIONS

Elizabeth School students who participate in the schools' fiddle program had the opportunity to share their musical talents with the Board of Trustees.

Joy Short (Grade 8), Karl Hoff (Grade 8), Jacob Swan (Grade 6) and Merissa Swan (Grade 4) performed Liza Jane, Old Joe Clark and Rubber Dolly.

10. Closed Session

MOTION: Trustee Guild moved that the meeting move into a closed session with only the Superintendent of Schools and Executive Assistant at 11:10 a.m.

25691/23 CARRIED

11. Regular Session

MOTION: Trustee Fayant moved that the meeting return to regular session at 11:56 a.m.

25692/23 CARRIED

Break from 11:56 a.m. - 12:34 p.m.



NORTHLAND SCHOOL DIVISION
BOARD MEETING NO. 23-05
MINUTES

B. BUSINESS ARISING FROM CLOSED SESSION

- 1. Policy 16 - Recruitment and Selection of Personnel**
MOTION: Trustee Fayant moved that the Board of Trustees refer Policy 16 - Recruitment and Selection of Personnel to the Policy Committee.
25693/23 CARRIED

C. MINUTES

- 1. April 20, 2023 Regular Board Meeting Minutes**
MOTION: Trustee Guild moved that the Board of Trustees approve the April 20, 2023 Regular Board meeting minutes.
25694/23 CARRIED
- 2. Board Action Items**
The Board Action Items were received and filed as information.

D. CONSENT AGENDA

- 1. Consent Agenda**
MOTION: Trustee McCamon moved that the Board of Trustees approve the Consent Agenda which approve the following items:
 - 1. Board Chair Report
 - 2. Superintendent Report
 - 3. Trustee Activity, Committee and/or Board Representative/Association Reports**25695/23 CARRIED**

E. ACTION ITEMS

- 1. Monthly Financial Report**
The Monthly Financial Report for April 30, 2023 was received and filed as information.



NORTHLAND SCHOOL DIVISION

BOARD MEETING NO. 23-05

MINUTES

2. Student Engagement, Attendance & Completion Report

The Student Engagement, Attendance & Completion Report for the month of April 2023 was received and filed as information.

3. Monthly Enrollment Report

May's monthly enrollment report was received and filed as information.

4. Policy 7 Appendix D - Rules of Order

MOTION: Trustee McCamon moved that the Board of Trustees approve the correction of section designations, punctuations, typographical, and cross-references and authorize the Administration to make such other technical and conforming changes as necessary to reflect the intent of the Board in connection with Policy 7 Appendix D - Rules of Order.

25696/23 CARRIED

5. Policy 10 - Policy Making

MOTION: Trustee J.Lamouche moved that the Board of Trustees approve the correction of section designations, punctuations, typographical, and cross-references and authorize the Administration to make such other technical and conforming changes as necessary to reflect the intent of the Board in connection with Policy 10 - Policy Making. In addition, Policy 10 Appendix A will include the Policy Review Schedule.

25697/23 CARRIED

6. Policy 20 - Teacher Housing

Policy 20 - Teacher Housing was reviewed and no changes were made.

7. Policy 21 Community Voice and Community Engagement Policy

MOTION: Trustee McCamon moved that the Board of Trustees table this policy until September 2023.

25699/23 CARRIED

8. 2023-2024 Spring Final Budget

MOTION: Trustee McCamon moved that the Board of Trustees approve the 2023 - 2024 Spring Final Budget as presented and that the budget will be presented to the Board of Trustees for review at the October 2023 board meeting.

25700/23 CARRIED



**NORTHLAND SCHOOL DIVISION
BOARD MEETING NO. 23-05
MINUTES**

9. Fort McKay Land Transfer

MOTION: Trustee McCamon moved that the Board of Trustees approve the transfer of the Division owned land in Fort McKay, including the school and all school buildings on site (listed below) and the school furniture to the Fort McKay Land Stewardship Society (a Non-Profit) all for \$1.00 subject to Ministerial Approval.

Portions of lots 6 & 7, (containing 2.82 hectares, more or less in lot 6 and 3.52 hectares, more or less in lot 7) Plan 9623087, as outlined in the Land Title Certificate.

25701/23 CARRIED

Break from 2:10 p.m. to 2:21 p.m.

10. ASBA Zone Appreciation Award

Information on the ASBA Zone Appreciation Award was received and filed.

11. Year End Auditors

MOTION: Trustee McCamon moved that the Board of Trustees approve the appointment of the Metrix Group as the Division’s Year End Auditors.

25702/23 CARRIED

12. ASBA Budget and Bylaw Bulletin

MOTION: Trustee J. Lamouche moved that the Board of Trustees provide input to the Board Chair regarding the ASBA’s budget and 15 Bylaws, as presented in the ASBA’s document.

25703/23 CARRIED

13. PSBAA Membership

MOTION: Trustee McGillivray moved that the Board of Trustees approve the 5% increase for the Public School Boards Association (PSBAA) 2024 enrollment and membership fees as presented.

25704/23 CARRIED

14. K-6 Curriculum Implementation Information and Supports for the 2023-2024 School Year

Information on the K-6 Curriculum Implementation and Supports for the 2023-2024 school year was received and filed.



NORTHLAND SCHOOL DIVISION

BOARD MEETING NO. 23-05

MINUTES

15. 2023 - 2026 Education Plan

MOTION: Trustee McCamon moved that the Board of Trustees approve the Northland School Division 2023-2026 Education Plan as presented.

25705/23 CARRIED

16. Northland Online School Programming

MOTION: Trustee Rude moved that the Board of Trustees authorize the Administration to add Grade 11 programming to the Northland Online School effective September 1, 2023.

25706/23 CARRIED

17. J.F Dion School Programming

MOTION: Trustee Fayant moved that the Board of Trustees approve Administration to change J.F. Dion School grade level configuration to K-6, effective September 1, 2023.

25707/23 CARRIED

F. MONITORING REPORTS

The Board of Trustees received and filed as information the following reports:

- 18. Board Chair Highlights
- 19. Superintendent Highlights
- 20. Associate Superintendent Report
- 21. OH&S Report

G. PRELIMINARY DISCUSSION OF BOARD ITEMS

1. Elder Advisory Committee

Debbie Mineault, Director of FNMI is gathering information on Elder Advisory Committees.

2. Closed Session

MOTION: Trustee J. Lamouche moved that the meeting move into a closed session with only the Superintendent of Schools at 3:28 a.m.

Chair Wanyandie declared conflict of interest and left the meeting at this time.

25708/23 CARRIED



NORTHLAND SCHOOL DIVISION

BOARD MEETING NO. 23-05

MINUTES

Superintendent Dr. Spencer-Poitras left the closed session at 3:44 p.m. and Chair Wanyandie rejoined the meeting.

3. Regular Session

MOTION: Trustee Fayant moved that the Board of Trustees revert to regular session at 4:22 p.m.

25709/23 CARRIED

4. Termination of Contract

MOTION: Trustee Fayant moved that the Board of Trustees terminate the Superintendent's contract of employment without cause, and bring her status as the Superintendent of Schools and all other ancillary functions to an end, effective May 26, 2023, by providing pay in lieu of notice in accordance with the employment contract.

25710/23 CARRIED

5. Appointment of Acting Superintendent

MOTION: Trustee McCamon moved that the Board appoint Candidate X as Acting Superintendent, subject to Ministerial approval, from May 26, 2023 until such time as a Superintendent is appointed.

25711/23 CARRIED

H. ADJOURNMENT & CLOSING PRAYER/CULTURAL REFLECTION

1. Adjournment

MOTION: Trustee Guild moved that the Board of Trustees declare the meeting adjourned at 4:25 p.m.

25712/23 CARRIED

Cathy Wanyandie, Board Chair

Douglas Aird, Secretary-Treasurer



NORTHLAND SCHOOL DIVISION
ADMINISTRATION RECOMMENDATION TO THE BOARD

TO: THE BOARD OF TRUSTEES **DATE:** JUNE 23, 2023
SUBMITTED BY: Cal Johnson, Acting Superintendent of Schools
SUBJECT: May 30, 2023 Special Board Meeting Minutes
REFERENCE(S):
ATTACHMENTS: May 30, 2023 Special Board Meeting Minutes

RECOMMENDATION:
THAT the Board of Trustees approve the May 30, 2023 Special Board Meeting minutes, as presented.

BACKGROUND:

RISK ANALYSIS:



**NORTHLAND SCHOOL DIVISION
SPECIAL BOARD MEETING NO. 23-02
MINUTES**

Location: Virtual

Date: Tuesday, May 30, 2023

Time: 1:00 p.m.

Membership					
✓	Lorraine McGillivray	Trustee Ward 1	✓	Cal Johnson	Acting Superintendent of Schools
✓	Cathy Wanyandie	Board Chair	✓	Dr. Tim Stensland	Deputy Superintendent
✓	Bonnie Lamouche	Trustee Ward 3	✓	Murray Marran	Associate Superintendent of Human Resources
✓	Jesse Lamouche	Trustee Ward 4	✓	Douglas Aird	Secretary-Treasurer
✓	Tanya Fayant	Trustee Ward 5	✓	Scott Meunier	Associate Superintendent
✓	Thomas Auger	Trustee Ward 6	x	Curtis Walty	Media Relations Manager
✓	Robin Guild	Trustee Ward 7	✓	Cheryl Osmond	Executive Assistant
✓	Wally Rude	Trustee Ward 8			
✓	Aimee McCamon	Trustee Ward 9			

A. CALL TO ORDER

1. Call to Order

Chair Wanyandie called the meeting to order at 1:00 p.m.

2. Recognition of Traditional Lands

Trustee Guild gave the Land Acknowledgement.

3. Closed Session

MOTION: Trustee Auger moved that the meeting go into a closed session at 1:02 p.m..

25713/23 CARRIED

4. Regular Session

MOTION: Trustee Fayant moved that the meeting return to regular session at 1:17 p.m.

25714/23 CARRIED

B. BUSINESS ARISING FROM CLOSED SESSION

1. Recruitment for Superintendent of Schools Positions

MOTION: Trustee J. Lamouche moved that the Board of Trustees authorize the Administration to contact ASBA to begin the process of recruitment for the Superintendent position of Northland School Division.

25715/23 CARRIED



**NORTHLAND SCHOOL DIVISION
SPECIAL BOARD MEETING NO. 23-02
MINUTES**

H. ADJOURNMENT & CLOSING PRAYER/CULTURAL REFLECTION

1. Adjournment

MOTION: Trustee McCamon moved that the Board of Trustees declare the meeting adjourned at 1:24 p.m..

25716/23 CARRIED

Cathy Wanyandie, Board Chair

Cal Johnson, Acting Superintendents

Douglas Aird, Secretary-Treasurer



NORTHLAND SCHOOL DIVISION
ADMINISTRATION INFORMATION ITEM

TO: THE BOARD OF TRUSTEES **DATE:** JUNE 23, 2023
SUBMITTED BY: Cal Johnson, Acting Superintendent of Schools
SUBJECT: Board Action Items
REFERENCE(S):
ATTACHMENTS: Board Action Items

INFORMATION ITEM
The Board Action Items report has been received as information and filed.

BACKGROUND:
RISK ANALYSIS:

Meeting	Date of Meeting	Assigned To	Agenda Item	Task	Due Date	Status	Action
Board	2/18/2022	Administration	Discussion	Include PSBAA logo on website	3/30/2022	In Progress	Will be completed when the website is refreshed this summer/fall.
Board	6/17/2022	Administration		Fort Chipewyan Land, Housing & School Transfers	8/31/2022	In Progress	
Board	6/17/2022	Administration		Audit & Finance Committee	4/30/2023	In Progress	Re-post public member, and schedule meeting March 15: Ads have been placed on the NSD website and on the CPA website. April 12: Have not received any applications to date. May 19: Doug to speak on at Board meeting
Board	4/20/2023	Administration	PAT & DIPS Results	10 year's worth of data		In Progress	Have 5 years data; no longer have access to Maplewood



NORTHLAND SCHOOL DIVISION
ADMINISTRATION RECOMMENDATION TO THE BOARD

TO: THE BOARD OF TRUSTEES **DATE:** JUNE 23, 2023
SUBMITTED BY: Cal Johnson, Acting Superintendent of Schools
SUBJECT: Approval of Consent Agenda
REFERENCE(S) & ATTACHMENTS:

RECOMMENDATION
THAT the Board of Trustees approves the consent agenda which approves the following items:

- C1 - Board Chair Report
- C2 - Superintendent Report
- C3 - Trustee Activity/ Committee and/or Board Representative/Association Reports

BACKGROUND:

The consent agenda process is based on the assumption that everyone reads all the consent agenda items, and asks questions outside the meeting. Questions about the items can be directed to the Superintendent, who will answer them by email, letting all trustees know the question, and the response.

Consent agenda items can be pulled from the consent agenda and put into the regular agenda if a trustee feels there needs to be action on something contained in the item. This needs to be done prior to the approval of the agenda and simply requires a trustee to request the item be pulled from the consent agenda and placed on the regular agenda.

RISK ANALYSIS:



NORTHLAND SCHOOL DIVISION
BOARD CHAIR REPORT TO THE BOARD

TO: THE BOARD OF TRUSTEES **DATE:** JUNE 23, 2023
SUBMITTED BY: Cathy Wanyandie, Board Chair, Ward 2
SUBJECT: Board Report as of June 13, 2023

May 25, 2023	Long Service Awards, Peace River
May 26, 2023	Corporate Board Meeting, Peace River
May 30, 2023	Special Board Meeting, Virtual
	Legal Counsel Meeting, Virtual
June 1 - 4, 2023	PSBAA Spring General Assembly, Calgary
June 5 - 7, 2023	ASBA Spring General Assembly, Calgary
June 8, 2023	Agenda Review & Policy Committee Virtual Meetings
June 9, 2023	Consultant & Trustee Meeting, Edmonton
June 10 - 11, 2023	Community Cultural Gathering with MacEwan University and NSD, Wabasca
June 12, 2023	Career Pathway & NSD Online Principal Interviews Legal Counsel Meeting



Acting Superintendent's Report

June 23, 2023

Director Evaluations	May 30, 2023
Participated in Director evaluations.	
Special Board Meeting	May 30, 2023
Attended the Special Board meeting virtually.	
Peavine Metis Settlement Meeting	May 30, 2023
Met with the Peavine Metis Settlement to discuss the re-opening of Bishop Routhier School due to the wildfires.	
Norquest & Consultant Partnership Meeting	May 31, 2023
Attended the Norquest and Consultant meeting to discuss possible partnership.	
Alberta Education Meeting	May 31, 2023
Met with R. Taylor, Director of Indigenous and North Services Branch to discuss the wildfires situations within the Division.	
Assistant Deputy Minister, Alberta Education Meeting	June 1, 2023
Met with the Assistant Deputy Minister of Education to discuss mental health support for students.	
PSBAA Spring General Assembly	June 1 - 4, 2023
Travel and attended the PSBAA Spring General Assembly in Calgary.	
ASBA Spring General Assembly	June 5 - 6, 2023
Attended the ASBA Spring General Assembly in Calgary.	
Assistant Deputy Minister, Alberta Education Meeting	June 5, 2023
Met with the Assistant Deputy Minister of Education to discuss the wildfires in NSD.	
Agenda Review Meeting	June 8, 2023
Participated in the monthly agenda review meeting.	
Policy Committee Meeting	June 8, 2023
Participated in the monthly Policy Committee Meeting which reviews policies for the June Board Meeting.	

Alberta Education Meeting	June 12, 2023
Met with Alberta Education and other school divisions to discuss the wildfires.	
Bursary and Scholarship Meeting	June 13, 2023
Attended the Bursary and Scholarship meeting to review applications for the 2023-2024 school year.	
Principals' Meeting	June 14, 2023
Attended the virtual Principals' meeting, various topics were discussed such as the 2023-2024 Instructional Organizational Plans, 2022-2023 year end.	

***Daily Wildfire meetings including Saturdays and Sundays.*



NORTHLAND SCHOOL DIVISION

TRUSTEE REPORT TO THE BOARD

TO: THE BOARD OF TRUSTEES **DATE:** JUNE 23, 2023
SUBMITTED BY: Tanya Fayant, Trustee, Ward 5
SUBJECT: Activity Report for the Months of April & May

SUMMARY:	
Date	Description
Apr 20, 2023	Board Meeting
Apr 21, 2023	Elizabeth Carnival
Apr 24, 2023	ASBA Speakers Corner
Apr 25, 2023	CASS Conference
Apr 26, 2023	JF Dion PAC
May 9, 2023	EMS - Mtg with Council/Principal
May 25, 2023	Long Service Awards
May 26, 2023	Board Mtg
Jun 1, 2023	Northland Games



NORTHLAND SCHOOL DIVISION
TRUSTEE REPORT TO THE BOARD

TO: THE BOARD OF TRUSTEES **DATE:** JUNE 23, 2023
SUBMITTED BY: Aimee McCamon, Trustee, Ward 9
SUBJECT: Activity Report as of June 13, 2023

SUMMARY:	
Date	Description
Mar 9, 2023	<ul style="list-style-type: none"> ● Agenda Review/Policy committee
Mar 15, 2023	<ul style="list-style-type: none"> ● NSD Special Board Meeting
Mar 20, 2023	<ul style="list-style-type: none"> ● ASBA Elections Advocacy Meeting
March 23 & 24, 2023	<ul style="list-style-type: none"> ● Board Workshop/NSD Board Meeting
Mar 27, 2023	<ul style="list-style-type: none"> ● Anzac School/Bill Woodward Parent council meeting
Apr 3, 2023	<ul style="list-style-type: none"> ● Agenda Review/Policy Committee meeting
Apr 20, 2023	<ul style="list-style-type: none"> ● NSD Board Meeting
April 24 & 25, 2023	<ul style="list-style-type: none"> ● CASS conference in Edmonton
April 30-May 2, 2023	<ul style="list-style-type: none"> ● CAPSLE Conference in Fredericton
May 25, 2023	<ul style="list-style-type: none"> ● Long Service Awards NSD
May 26, 2023	<ul style="list-style-type: none"> ● NSD Board Meeting
June 4-6, 2023	<ul style="list-style-type: none"> ● ASBA Spring General Meeting
Jun 8, 2023	<ul style="list-style-type: none"> ● Agenda Review and Policy committee meeting
June 9, 2023	<ul style="list-style-type: none"> ● Consultant Meeting:Superintendent Hiring
Jun 13, 2023	<ul style="list-style-type: none"> ● Burse & Scholarship Meeting



NORTHLAND SCHOOL DIVISION
ADMINISTRATION INFORMATION ITEM

TO: THE BOARD OF TRUSTEES **DATE:** JUNE 23, 2023
SUBMITTED BY: Douglas Aird, Secretary-Treasurer
SUBJECT: Monthly Financial Report
REFERENCE(S):
ATTACHMENTS: Monthly Financial Report - May 31, 2023

INFORMATION ITEM
The Monthly Financial report for the month of May 2023 has been received as information and filed.

BACKGROUND:
RISK ANALYSIS:



NORTHLAND SCHOOL DIVISION
Monthly Financial Report
as of May 31, 2023

REVENUE	Annual Budget	Year to Date			%
	2023	Budget	Actual	Difference	
Alberta Education	\$ 46,890,061	\$ 35,167,546	\$ 34,781,916	\$ (385,630)	(1)
Federal Government & First Nations	9,128,840	6,846,630	8,723,402	1,876,772	27
Other Revenue	1,045,909	784,432	1,425,592	641,160	82
	<u>\$ 57,064,810</u>	<u>\$ 42,798,608</u>	<u>\$ 44,930,910</u>	<u>\$ 2,132,302</u>	5
EXPENSES					
Schools	\$ 21,689,407	\$ 16,267,055	\$ 17,933,382	\$ (1,666,326)	(10)
Instructional Support	6,488,435	4,866,326	4,856,179	10,147	0
Instructional Supply	7,781,603	5,836,202	4,949,797	886,405	15
Transportation	3,600,000	2,700,000	3,088,126	(388,126)	(14)
Operations and Maintenance	9,272,374	6,954,281	6,962,911	(8,630)	0
External Services	3,898,909	2,924,182	3,549,468	(625,286)	(21)
System Administration	2,547,495	1,910,621	2,009,540	(98,919)	(5)
Corporate Board	553,750	415,313	421,434	(6,121)	(1)
Insurance (Buildings)	917,797	688,348	688,348	-	0
	<u>\$ 56,749,770</u>	<u>\$ 42,562,328</u>	<u>\$ 44,459,185</u>	<u>\$ (1,896,856)</u>	(4)
NET SURPLUS (DEFICIT)	<u>\$ 315,040</u>	<u>\$ 236,280</u>	<u>\$ 471,725</u>	<u>\$ 235,446</u>	

VARIANCE ANALYSIS

Overall - At the end of the ninth month we are on track for a positive result as planned.

With 75% of the year complete both revenues (78.7%) and expenses (78.3%) are in line with budget

Revenue

Revenues are on track with the budget (+5%).

Federal revenues are higher than budget as they are received over the first 10 months and include Jordans Principle staff
 These will be finalized during the year-end audit cycle.

Other revenue includes SGF, interest and donations, which fluctuate based on activity.

Expenses

Expenses are higher than budget (4%) due to unbudgeted Jordans staff, school-based spending and Housing renovations.

Schools are slightly over budget (10%) with revised rates, additional Jordans staff other staff and inflation.

Salaries and benefits are higher than budgeted, due to timing, Jordans and the changes in rates and hours (12%)

Instructional Supply is under budget as several large flow-throughs are less than planned.

Transportation is over budget (14%) as most expenses are paid in the first 10 months.

Operations and Maintenance is monitored closely (on budget), due to utility and maintenance cost pressures.

External Services is over budget the amount of planned home renovations.

System Admin includes one-time improvement project costs (timing variance).

Salaries and Benefits Detail

	Budget	YTD Budget	YTD	Difference	%
Certificated salaries and benefits	\$ 18,546,861	\$ 13,910,145	\$ 14,248,188	\$ (338,043)	(2)
Uncertificated salaries and benefits	<u>\$ 13,936,798</u>	<u>\$ 10,452,599</u>	<u>\$ 12,785,736</u>	<u>\$ (2,333,137)</u>	(24)
	<u>\$ 32,483,659</u>	<u>\$ 24,362,744</u>	<u>\$ 27,033,924</u>	<u>\$ (2,671,180)</u>	(11)

Housing

The single family unit and duplex was delivered and are in the process of being set up. The triplex is scheduled to arrive mid-September.



The Northland School Division

Director of Student Engagement, Attendance and Completion
Board Attendance Report

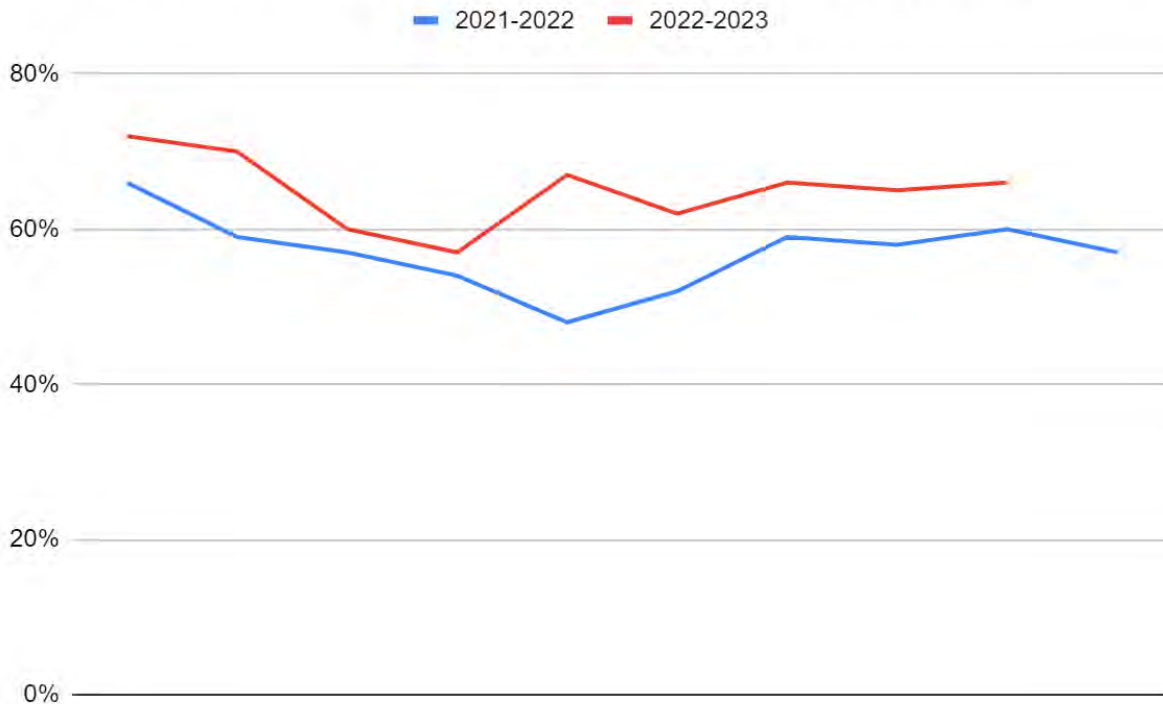
June 2023

Monthly Attendance Rates from previous year to current year (2021-2022 to 2022-2023)

Strategy 1.1: Standardize attendance tracking processes

Month	2021-2022	2022-2023	Difference
September	66%	72%	6%
October	59%	70%	11%
November	57%	60%	3%
December	54%	57%	3%
January	48%	67%	19%
February	52%	62%	10%
March	59%	66%	7%
April	58%	65%	7%
May	60%	66%	6%

NSD Attendance Comparison 2021-2022 to 2022-2023



May Highlights

- We had 13 schools with an increase from May of 2022 to May of 2023
- JF Dion has had consistent attendance over 80% over the past three months
- Anzac School has had consistent attendance over 80% in the past two months
- 167 ECS to Grade 3 students and 161 Grade 4-6 students had 90% or more attendance for May
- Schools have been affected by school closures from Wildfire alerts, evacuations and air quality
 - Father R Perin
 - Hillview School
 - Bishop Routhier
 - Susa Creek
 - Chipewyan Lake

May 2022 and May 2023 attendance rates by individual school

School	May 2022	May 2023
Anzac	77%	85%
Bill Woodward	75%	72%
Bishop Routhier	61%	72%
Calling Lake	58%	56%
Chipewyan Lake	53%	65%
Conklin	77%	70%
Elizabeth	72%	79%
Father R Perin	46%	51%
Gift Lake	58%	63%
Grouard Northland	68%	73%
Hillview	67%	86%
JF Dion	79%	83%
Mistassiniy	41%	53%
Northland Online	48%	48%
Paddle Prairie	54%	60%
Pelican Mountain	88%	76%
St. Theresa	70%	77%
Susa Creek	71%	65%

Individual School Attendance rates by percentile 2022-2023 Month by Month

School	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May
Anzac	86%	82%	76%	78%	82%	78%	77%	81%	85%

Bill Woodward	74%	72%	65%	66%	75%	61%	67%	70%	72%
Bishop Routhier	76%	80%	56%	48%	77%	63%	72%	73%	72%
Calling Lake	67%	67%	58%	51%	54%	54%	59%	57%	56%
Chipewyan Lake	62%	77%	83%	80%	67%	63%	69%	60%	65%
Conklin	84%	87%	75%	79%	74%	83%	76%	88%	70%
Elizabeth	84%	86%	69%	69%	76%	73%	79%	79%	79%
Father R Perin	67%	67%	44%	29%	60%	48%	53%	46%	51%
Gift Lake	72%	68%	60%	49%	66%	52%	65%	62%	63%
Grouard Northland	84%	84%	71%	67%	78%	77%	78%	65%	73%
Hillview	82%	78%	66%	71%	77%	70%	78%	70%	86%
JF Dion	83%	82%	71%	70%	83%	71%	82%	84%	83%
Mistassiniy	63%	55%	46%	51%	59%	52%	53%	57%	53%
Northland Online	56%	47%	34%	41%	40%	42%	42%	46%	48%
Paddle Prairie	64%	66%	59%	45%	60%	62%	55%	53%	60%
Pelican Mountain	77%	76%	66%	63%	76%	66%	82%	98%	76%
St. Theresa	77%	77%	71%	66%	75%	77%	81%	75%	77%
Susa Creek	78%	91%	62%	64%	64%	70%	70%	65%	65%

Individual School Attendance rates by percentile for May 2023

School	95-100	90-94	80-89	70-79	60-69	50-59	Below 50
Anzac	12%	22%	21%	21%	4%	4%	13%
Bill Woodward	7%	11%	17%	26%	12%	4%	23%
Bishop Routhier	10%	12%	14%	22%	20%	16%	6%
Calling Lake	11%	15%	11%	13%	5%	6%	39%
Chipewyan Lake	0%	22%	17%	22%	17%	0%	22%
Conklin	6%	29%	29%	6%	6%	12%	12%
Elizabeth	12%	28%	24%	6%	16%	6%	7%
Father R Perin	5%	5%	14%	10%	13%	11%	43%
Gift Lake	8%	10%	19%	17%	8%	16%	23%
Grouard Northland	7%	31%	24%	14%	7%	7%	10%
Hillview	13%	19%	26%	19%	10%	0%	13%
JF Dion	20%	26%	14%	20%	4%	12%	4%
Mistassiniy	9%	6%	9%	11%	14%	11%	41%
Northland Online	4%	16%	4%	6%	7%	7%	56%
Paddle Prairie	2%	3%	12%	14%	19%	14%	36%
Pelican Mountain	30%	20%	0%	20%	20%	10%	0%
St. Theresa	21%	24%	21%	13%	7%	8%	6%

Susa Creek	16%	6%	31%	6%	3%	16%	22%
------------	-----	----	-----	----	----	-----	-----

Attendance % by grade division (K-3, 4-6, 7-9 and High School) for May 2023

	Grades K-3	Grades 4-6	Grades 7-9	Grades 10-12
September	75%	79%	69%	60%
October	74%	78%	66%	54%
November	66%	69%	56%	48%
December	61%	61%	54%	47%
January	72%	72%	60%	59%
February	68%	69%	56%	47%
March	74%	73%	57%	49%
April	70%	73%	58%	50%
May	74%	73%	55%	50%

Celebrating the success with excellent school attendance rates for May!!!

Strategy 2.3: Create and atmosphere of respect and appreciation for individuals

School	Principal	May Attendance
Anzac	Amy Savill	85%
Elizabeth	Tegan Vacheresse	79%
Hillview	Rosalind Best	86%
JF Dion	Angela Sanregret	83%
Pelican Mountain	Cindy Moore	76%
St Theresa	Shelley Stevenson	77%

Monthly Attendance Winners (Drawn from all students attending 90% or higher during the month of May 2023)

Strategy 2.3: Create and atmosphere of respect and appreciation for individuals

Grade Level	Name	School
K-3	Noah Sawan	Gift Lake
4-6	Malcolm Alexis	Bishop Routhier
7-9	Dayna Karakuntie	Susa Creek
10-12	Lincoln Landis	Bill Woodward



NORThLAND SCHOOL DIVISION
ADMINISTRATION INFORMATION ITEM

TO: THE BOARD OF TRUSTEES **DATE:** JUNE 23, 2023
SUBMITTED BY: Murray Marran, Associate Superintendent of Human Resources
SUBJECT: Monthly Enrollment
REFERENCE(S):
ATTACHMENTS: Monthly Enrollment as of June 13, 2023

INFORMATION ITEM
The monthly enrollment report for the month of June 2023 has been received as information and filed.

BACKGROUND:
Administration will provide a monthly update of student enrollment.
RISK ANALYSIS:
It is important for the Division to be aware of student enrollments, as this affects how Northland is able to organize and deliver services. A monthly update will be provided to the Board as information.



NORTHLAND SCHOOL DIVISION
ADMINISTRATION INFORMATION ITEM

**NORTHLAND SCHOOL DIVISION - MONTHLY ENROLLMENT UPDATE FOR
 2022-2023**

Schools	May 31st 2022	Sept 30, 2022	Oct 2022	Nov 2022	Jan 2023	Feb 2023	Mar 2023	April 2023	May 2023	June 2023
Anzac Community School	94	91	91	91	90	90	88	89	88	87
Bill Woodward School	86	104	104	104	101	97	95	96	92	91
Bishop Routhier School	54	50	52	52	52	46	49	51	52	52
Calling Lake School	122	121	122	116	116	120	119	119	123	124
Career Pathways School	77	109	113	123	122	125	132	134	137	136
Chipewyan Lake School	22	18	18	20	20	18	18	18	20	20
Conklin Community School	18	14	14	14	15	17	16	17	17	17
Elizabeth School	86	81	78	80	81	79	82	82	83	87
Father R. Perin School	80	79	80	80	80	77	80	80	82	83
Gift Lake School	113	132	136	133	134	136	135	132	126	122
Grouard Northland School	34	28	28	29	30	29	29	29	29	30
Hillview School	21	24	24	24	30	31	31	32	32	32
J.F. Dion School	67	58	58	53	52	50	49	53	50	50
Mistassiniy School	290	330	333	327	321	319	297	292	294	295
Northland Online School	69	36	37	42	52	60	62	73	77	73
Paddle Prairie School	107	117	115	115	112	116	114	113	125	126
Pelican Mountain School	17	9	13	12	12	11	10	10	12	10
St. Theresa School	262	245	244	256	260	254	256	258	262	262
Susa Creek School	28	26	26	28	29	33	33	33	31	31
TOTAL	1647	1672	1686	1699	1709	1708	1695	1711	1732	1728

Note: We have 14 displaced students attending Paddle Prairie School; all from Fox Lake.



NORTHLAND SCHOOL DIVISION
ADMINISTRATION RECOMMENDATION TO THE BOARD

TO: THE BOARD OF TRUSTEES **DATE:** JUNE 23, 2023
SUBMITTED BY: Cathy Wanyandie, Board Chair
ORIGINATOR:
SUBJECT: Policy 16 - Recruitment and Selection of Personnel
REFERENCE(S):
ATTACHMENTS: Policy 16 - Recruitment and Selection of Personnel

RECOMMENDATION:
THAT the Board of Trustees approves the correction of section designations, punctuations, typographical, and cross-references and authorize Administration to make such other technical and conforming changes as necessary to reflect the intent of the Board in connection with Policy 16 - Recruitment and Personnel, as attached.

BACKGROUND:
This policy was originally reviewed, presented and passed at the January 20, 2023 Corporate Board meeting. Further review was requested.

RISK ANALYSIS:



POLICY 16 RECRUITMENT AND SELECTION OF PERSONNEL

The recruitment and selection of senior administrative personnel is a shared responsibility between the Board and the Superintendent.

The Board further believes strong leadership and administration at the Division and school levels are essential to student success and the effective and efficient operation of the school division.

The Board recognizes our critical role and responsibility in contributing to Truth and Reconciliation. The Board is committed to employment equity. To achieve a representative workforce, selection may be based on qualified candidates self-identifying as belonging to First Nation, Métis, and Inuit peoples in order to recognize diverse viewpoints that have traditionally been underrepresented.

Specifically

1. The Board, in the case of the Superintendent, and the Superintendent or designate, in the case of all other staff, will assume the sole responsibility for initiating the advertising process and will make every reasonable effort to ensure all current Division employees are made aware of any vacancies.
2. The Board has the sole authority/responsibility to recruit and select an individual for the position of Superintendent.
3. **Interview Committees:** The following process shall be followed for all interview committees:
 - 3.1. All persons forming part of any interview committee are required to sign a confidentiality agreement.
 - 3.2. An orientation about all the processes and procedures with regard to interviewing, including reviewing the interview questions, selection, and hiring, is to be provided to all persons participating in any interview committee.
 - 3.3. At the end of interviewing all candidates, the administration lead shall ensure all committee members are fully aware of the next steps in the process.
 - 3.4. The Superintendent or designate shall keep committee members informed of the process after the interviews; (e.g. references are complete, references for the first choice didn't work out, etc.)
 - 3.5. The Board and committee members shall be advised of the hiring decision before making the decision public.
4. **Associate Superintendents, Secretary-Treasurer:** The following process will be followed for Deputy/Associate/Assistant Superintendent positions and for the Secretary-Treasurer position:
 - 4.1. The Superintendent and Board shall be responsible for creating a shortlist of

POLICY 16 RECRUITMENT AND SELECTION OF PERSONNEL

candidates for these positions.

- 4.2. A committee of the Board and the Superintendent shall constitute the selection committee. The decision will normally be made by consensus of the selection committee.
- 4.3. The successful candidate must be supported by a majority of the selection committee. The Superintendent must be one (1) of the votes in the majority.
- 4.4. These positions shall have a role description and a written evaluation for each person occupying one (1) of the positions. These individuals shall have a written contract of employment. The Superintendent is delegated full authority to determine contract renewals.
5. **Division Office Staff:** The Superintendent is delegated full authority to recruit and select staff for all Division Office positions other than the senior administration level detailed above.
6. **Principal:** The following process will be followed for the appointment of candidates to the position of Principal:
 - 6.1. The Superintendent or designate shall form an interview committee which will include central office staff and representatives from the following if they wish to participate:
 - 6.1.1. School staff member;
 - 6.1.2. Ward trustee or Board Chair or designate if the trustee is not available;
 - 6.1.3. School Council Chair or designate;
 - 6.1.4. Local First Nation and/or Métis Settlement, as applicable.
 - 6.2. Generally, the preferred candidate(s) will be chosen by consensus of the interview committee, with their recommendation being submitted to the Superintendent.
 - 6.2.1. The interview committee shall:
 - 6.2.1.1. Rank the interviewed candidates to have 1st and 2nd choices in the case a candidate declines the position or that reference, criminal record, and vulnerable sectors checks determine the 1st preferred candidate is not viable; or
 - 6.2.1.2. Recommend that the position be reposted if the preferred candidate does not accept the position or that reference, criminal record and vulnerable sectors checks determines the 1st (or 2nd) preferred candidate is not viable.
 - 6.3. The Superintendent will make the final decision on the successful candidate following reference checks and other procedural steps.
 - 6.4. The Superintendent and/or designate will keep the committee informed of the

POLICY 16 RECRUITMENT AND SELECTION OF PERSONNEL

process and ensure they are aware of the final decision before it is released publicly.

- 6.5. The Superintendent has delegated the authority to make all decisions regarding the term of appointment of Principals.

7. **School-Based Staff:**

- 7.1. The Superintendent is delegated full authority to recruit and select staff for all other school-based positions with the understanding that the principal will be involved and, where applicable, the school council chair, designate or others as appropriate.
8. All offers of employment shall be conditional on the successful applicant providing a criminal record check and an intervention record check that is acceptable to the Superintendent. Additionally, the Superintendent may require documentation certifying that the candidate is medically fit for the position.

Legal Reference: Section 52, 53, 68, 222, 223, 224, 225 Education Act
Freedom of Information and Protection of Privacy Act
[Alberta Teacher Association \(ATA\) Policies](#)



NORTHLAND SCHOOL DIVISION
ADMINISTRATION RECOMMENDATION TO THE BOARD

TO: THE BOARD OF TRUSTEES **DATE:** JUNE 23, 2023
SUBMITTED BY: Cathy Wanyandie, Board Chair
ORIGINATOR:
SUBJECT: Policy 2 - Role of the Board
REFERENCE(S):
ATTACHMENTS: Policy 2 - Role of the Board

RECOMMENDATION:
THAT the Board of Trustees approves the correction of section designations, punctuations, typographical, and cross-references and authorize Administration to make such other technical and conforming changes as necessary to reflect the intent of the Board in connection with Policy 2 - Role of the Board, as attached.

BACKGROUND:

RISK ANALYSIS:

POLICY 2 ROLE OF THE BOARD

The Board is a corporate entity established by the provincial legislature and given authority by the Education Act, the Northland School Division Act, and the attendant regulations. Board means Board of Trustees.

The Board is ~~charged with the responsibility of~~ **responsible for** providing an education system that is organized and operated in the best interests of the students and the communities it serves. It exercises this responsibility through ~~the~~ **the** setting of effective policies, clear strategic direction, the wide use of resources, and good monitoring practices.

SPECIFIC AREAS OF RESPONSIBILITY

1. Accountability for Student Learning and Wellness

- 1.1 Provide overall direction for the Division by establishing the vision, mission/commitment, beliefs, and values.
- 1.2 Support & ensure the establishment of a welcoming, caring, respectful, safe, and healthy learning and work environment.
- 1.3 Ensure Board policies ~~are respectful of~~ **respect** local cultural goals, values, and traditions.
- 1.4 Enable each community to guide and shape the building of culture, values, and traditions ~~into~~ their local school.
- 1.5 Enable supports for children regarding the impacts of residential school legacy.
- 1.6 Enable processes to support quality teaching.
- 1.7 Closely monitor the effectiveness of each school in achieving student success, establishing priorities and learning from other key performance indicators.
- 1.8 Initiate school and program reviews as necessary to ensure the achievement of outcomes and student success.
- 1.9 Annually approve the process and timelines for ~~the refinement of~~ **refining** the Three-Year Education Plan.
- 1.10 In consultation with communities, identify Division priorities at the outset of the annual Three-Year Education planning process.
- 1.11 Annually approve the “rolling” Three Year Assurance Model Framework/ Education Plan and the Annual Education Results Report for submission to Alberta Education and ~~for~~ public distribution.

2. Engagement

- 2.1 Engage at least once within the ~~12~~ **12**-month period immediately following each general election with respect to the establishment of the Board’s strategic direction with:

POLICY 2 ROLE OF THE BOARD

- 2.1.1 the wards;
 - 2.1.2 First Nations, Metis, Municipalities and other communities ~~with respect to~~ **for** which the board provides educational services;
 - 2.1.3 Treaty 8 First Nations of Alberta;
 - 2.1.4 the Metis Settlements General Council; and
 - 2.1.5 The Council of School Councils.
- 2.2 Meet with the Council of School Councils (COSC) at least once a term.
 - 2.3 Enable and support the meeting of Ward Councils at least once each school year.
3. Community Assurance
- 3.1 Make informed decisions **representing** ~~that represent the best interests of the entire Division's~~ **best interests**, and honour community diversity.
 - 3.2 Establish ongoing plans for collaborative work between the Division and First Nations and Métis Settlements.
 - 3.3 Report Division outcomes to the community at least annually.
 - 3.4 Develop appeal procedures and hold hearings as required by statute and/or Board policy.
 - 3.5 Model a culture of respect and integrity.
 - 3.6 Maintain transparency in all fiduciary aspects.
 - 3.7 Ensure Board processes and procedures ~~are respectful of~~ **respect** local culture, values and traditions.
 - 3.8 School facilities and grounds shall be kept to a high standard.
4. Accountability to **the** Provincial Government
- 4.1 Act in accordance with all statutory requirements to implement provincial standards and policies.
 - 4.2 Perform Board functions required by governing legislation and existing Board policy.
 - 4.3 Ensure all students, teachers and Division leaders learn about First Nations, Métis and Inuit perspectives, experiences and contributions throughout history, **treaties**, and the history and legacy of residential schools.
5. Fiscal Accountability
- 5.1 Within the context of results-based budgeting, approve budget assumptions/principles and establish priorities at the outset of the budget process.

POLICY 2 ROLE OF THE BOARD

- 5.2 Approve the annual budget and allocation of resources to achieve desired results.
 - 5.3 Approve, if any, annual fees for instructional resources, transportation and tuition.
 - 5.4 Approve expense reimbursement rates.
 - 5.5 Approve substantive budget adjustments when necessary.
 - 5.6 Enable the development of reciprocal partnership agreements to collectively enhance supports and services for all students, including those attending First Nations-operated schools.
 - 5.7 Approve tenders/purchases/contracts/lease agreements ~~in excess of~~ **over** one hundred twenty-five thousand dollars (\$125,000).
 - 5.8 Ensure fair tender and bid processes.
 - 5.9 Monitor the fiscal management of the Division through receipt of, at minimum, quarterly variance analyses and year-end projections.
 - 5.10 Receive and approve **the** annual Audit Plan.
 - 5.11 Receive the Audit Report and ensure the management letter recommendations are addressed.
 - 5.12 Approve annually the Three-Year Capital Plan for submission to Alberta Education.
 - 5.13 Approve borrowing for capital expenditures within provincial restrictions.
 - 5.14 Set the parameters for negotiations after soliciting advice from the Superintendent and others.
 - 5.15 At its discretion, ratify Memoranda of Agreement with bargaining units.
 - 5.16 Approve the Superintendent's contract.
 - 5.17 Approve annually the signing authorities for the Division.
 - 5.18 Approve transfer of funds to/from reserves.
 - 5.19 Approve investment parameters.
 - 5.20 Ensure all non-instructional programs are regularly reviewed to test the **programs'** relevancy, effectiveness and efficiency ~~of the programs~~ against desired outcomes.
6. Board/Superintendent Relations ("First Team")
- 6.1 Select the Superintendent; provide for succession planning as required.
 - 6.2 Provide the Superintendent with clear corporate direction.
 - 6.3 Delegate, in writing, administrative authority and identify responsibility subject to provisions and restrictions in the Education Act.

POLICY 2 ROLE OF THE BOARD

- 6.4 Respect the authority of the Superintendent to carry out executive action and support the Superintendent's actions which are exercised within the delegated discretionary powers of the position.
 - 6.5 Demonstrate mutual respect and support, which is then conveyed to the staff and the community.
 - 6.6 Annually evaluate the Superintendent in accordance with a pre-established performance appraisal mechanism.
 - 6.7 Annually review **the** compensation of the Superintendent.
 - 6.8 See also Policy 2 Appendix D Board and Superintendent Communication Guidelines.
7. Board Development
- 7.1 Annually review and approve the Board work plan.
 - 7.2 Develop a professional development plan for governance excellence in fiduciary, strategic and generative engagement modes.
 - 7.3 Annually evaluate Board effectiveness in meeting performance indicators ~~and set a Positive Path Forward~~ **in the annual Assurance and Education Plans.**
8. Policy
- 8.1 Identify how the Board is to function.
 - 8.2 Develop/revise policies using an engagement process when appropriate.
 - 8.3 On a regular basis, **monitor** policy currency, relevancy and effectiveness.
9. Political Advocacy
- 9.1 Act as an advocate for public education and the Division.
 - 9.2 Identify issues for advocacy on an ongoing basis.
 - 9.3 Develop a plan for advocacy, **including** focus, key messages, relationships and mechanisms.
 - 9.4 Promote regular meetings and maintain timely, frank and constructive communication with locally elected officials.
 - 9.5 Arrange meetings with elected provincial and federal government officials to communicate and garner support for education in local communities.

SELECTED RESPONSIBILITIES

The Board shall:

POLICY 2 ROLE OF THE BOARD

1. Acquire and dispose of land and buildings; ensure titles to or enforceable long-term interests in land; are in place prior to before capital project construction.
2. Approve school attendance areas.
3. Establish entrance ages for student admission.
4. Approve locally developed/acquired courses for students.
5. Name schools and other Division-owned facilities.
6. Approve Division Calendar Framework and school calendar(s).
7. Provide for recognition of students, staff and community.
8. Approve leases and agreements with municipal authorities; ensure leases are in place for all schools situated on Métis Settlement lands.
9. Approve all international field trips and out-of-province field trips in excess of three (3) school days.

ORIENTATION

To ensure continuity and facilitate the smooth transition from one Board to the next following an election, trustees must be adequately briefed concerning existing Board policy and practice, statutory requirements, initiatives and long-range plans.

Trustees must be adequately briefed concerning existing Board policy and practice, statutory requirements, initiatives and long-range plans to ensure continuity and facilitate the smooth transition from one Board to the next following an election.

The Board believes an orientation program is necessary for effective trusteeship.

1. The Board Chair and Superintendent are responsible for ensuring the development and implementation of the Division's orientation program for trustees.
2. The Superintendent shall provide each trustee with access to the references listed in Policy 3 Appendix "Services, Materials and Equipment Provided to Trustees" at the Organizational Meeting following a general election or at the first regular meeting of the Board following a

POLICY 2 ROLE OF THE BOARD

by-election.

3. In the year of an election, the Division will host a preliminary orientation session for all elected candidates prior to the Organizational Meeting, which will include a review of and an expression of interest in Board assignments and committees.
4. The Division will offer an orientation program for all trustees that provides information on:
 - 4.1 Role of the trustee, ward councils and school councils
 - 4.2 Board policies, agendas and minutes;
 - 4.3 The organizational structure and administrative procedures of the Division;
 - 4.4 Existing Division initiatives, annual reports, budgets, financial statements and long-range plans;
 - 4.5 Division programs and services;
 - 4.6 Divisional Community/School Overview
 - 4.7 Board's function as an appeal body;
 - 4.8 Statutory and regulatory requirements, including responsibilities with regard to conflict of interest;
 - 4.9 Meeting rules and guidelines including: Robert's Rules of Order, meeting etiquette, and key procedures.
 - 4.10 Trustee remuneration, expenses and associated processes.
 - 4.11 Technology orientation
5. The orientation program may also include:
 - 5.1 A tour of the offices and the opportunity to meet Division Office staff.
 - 5.2 A tour of the schools and the opportunity to meet principals and staff.
6. The Division will provide support within the Board governance budget for trustees attending provincial association-sponsored orientation seminars.

Legal Reference: Section 33, 51, 52, 53, 54, 60, 67, 139, 222 Education Act
Fiscal Planning and Transparency Act
Borrowing Regulation
Investment Regulation
School Fees Regulation
Trust and Reconciliation Commission Calls To Action
Local Authorities Elections Act
Northland School Division Act
Results-Based Budgeting Act
Disposition of Property Regulation
Early Childhood Services Regulation



NORTHLAND SCHOOL DIVISION
ADMINISTRATION RECOMMENDATION TO THE BOARD

TO: THE BOARD OF TRUSTEES **DATE:** JUNE 23, 2023
SUBMITTED BY: Douglas Aird, Secretary-Treasurer
SUBJECT: Year End Audit Plan
REFERENCE(S):
ATTACHMENTS: Audit Planning Report & Engagement Letter

RECOMMENDATION:
THAT the Board of Trustees approve the 2022-2023 audit plan as presented and authorize the Board Chair to approve the engagement letter.

BACKGROUND:
As per the Board Work Plan, the external auditors develop an audit plan each year for the year-end audit, and present it to the board.

The audit enhances the confidence of users in the financial statements through the expression of an opinion by the auditor on whether the financial statements are prepared in all material respects in accordance with Canadian public sector accounting standards.

The financial statements subject to audit are prepared by administration with oversight from those charged with governance. The auditor is responsible to the Board and examines the financial records and operations on their behalf to determine whether the information reported in the financial statements is presented fairly. The auditor communicates this assessment to the Board through the audit opinion.

If the auditor discovers the financial statements depart materially from the applicable financial reporting framework, this fact is disclosed in the auditor’s report.

RISK ANALYSIS:
The auditors are governed professionals retained for their expertise. Risk is low.



METRIX GROUP LLP

CHARTERED PROFESSIONAL
ACCOUNTANTS

NORTHLAND SCHOOL DIVISION

Audit Planning Report

For the year-ended August 31, 2023

June 23, 2023



The key contacts at Metrix in connection with this report are:

Jeff Alliston, CPA, CA

Partner

T: 780.489-9606 Ext. 125

E: Jalliston@metrixgroup.ca

Nichia Roque

Manager

T: 780.489-9606 Ext. 141

E: Nroque@metrixgroup.ca

This Audit Planning Report should not be used for any other purpose or by anyone other than the Division or the Board. Metrix shall have no responsibility or liability for loss, damages, or claims, if any, to or by any third party as this Audit Planning Report has not been prepared for, and is not intended for, any third party or for any other purpose.

Table of Contents

Executive Summary _____	2
Responsibilities _____	3
Materiality _____	4
Planned Scope of the Audit _____	5
Timing of the Audit _____	9
Engagement Team _____	10
Appendix 1: Required Communications _____	11
Appendix 2: New and Revised Accounting Standards _____	12
Appendix 3: Engagement Letter _____	14
Appendix 4: CAS 315 Revised – Identifying and Assessing the Risks of Material Misstatement _____	23
Appendix 5: PS 3280 – Asset Retirement Obligation _____	28

Executive Summary

Purpose of this report

We are pleased to provide you with our audit planning report for Northland School Division (the “Division”) for the year-ended August 31, 2023.

The purpose of this report is to:

1. Communicate clearly with the Board of Trustees (“Board”) what our responsibilities are in relation to the financial statement audit.
2. Provide an overview of the planned scope and timing of the audit.
3. Obtain from Board information relevant to the audit.
4. Promote effective two-way communication between Board and the auditor.

Services to be provided

We have been engaged to perform the following services.

- Audit of the Division’s financial statements
- Audit of the Division’s adoption of PS 3280: Asset Retirement Obligations.

Materiality

In planning our audit, we concluded that a materiality level of 4% of operating expenses is appropriate. Please refer to page 4 for further discussion on materiality.

Audit approach

Based on our knowledge of the Division, we are planning on utilizing a combined approach testing internal controls that are relevant to the audit in addition to planned substantive procedures. This approach is more appropriate when an entity processes a high volume of transactions and has strong internal controls. By obtaining assurance through tests of controls, we are able to place reliance on the control environment and reduce the number of substantive procedures required.

Audit fees

We estimated our audit fees to be \$32,000. In addition, we anticipate additional fees for the adoption of CAS 315 Revised: *Identifying and Assessing the Risks of Material Misstatement* (\$2,000 - \$3,000) and PS 3280: *Asset Retirement Obligations* (\$5,000 - \$10,000). These amounts do not include Goods and Services Tax.

The fee estimate, which does not include out-of-pocket expenses, is based on the assumption the Division will provide all necessary supporting working papers, and that minimal adjusting journal entries will be required.

Responsibilities

It is important for Board to understand the responsibilities that rest with the Division and its management and those that belong to the auditor in relation to the financial statement audit.

Our responsibilities

Our audit of the Division's financial statements will be performed in accordance with Canadian generally accepted auditing standards. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements present fairly in all material respects, the financial position, the results of operations and cash flows of the Division in accordance with Canadian public sector accounting standards. Accordingly, we will plan and perform our audit to provide reasonable, but not absolute, assurance of detecting fraud and errors that have a material effect on the financial statements.

Canadian generally accepted auditing standards does not require the auditor to design procedures for the purpose of identifying supplementary matters to communicate to Board.

Responsibilities of management and those charged with governance

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

Those charged with governance, Board, is responsible for overseeing the Division's financial reporting process.

After reviewing this report, please advise us whether there are any additional areas of concerns to Board which we should consider.

Materiality

Materiality in an audit is used as a guide for planning the nature and extend of audit procedures and for assessing the sufficiency of audit evidence gathered. It is also used in evaluating the misstatements found and determining the appropriate audit opinion to express.

Misstatements, individually or the aggregate, are considered to be material if, in the light of surrounding circumstances, it is probable that the decision of a person who is relying on the financial statements, and who has reasonable knowledge of business and economic activities, would be changed or influenced by such misstatements or the aggregate of all misstatements. The materiality decision is based on our professional judgement taking into consideration quantitative and qualitative factors.

Materiality	Comments	Preliminary balances ¹
Benchmark	We have concluded that the use of operating expenses is an appropriate benchmark for calculating materiality.	
Planning materiality	4% of the relevant benchmark has been determined to be appropriate.	\$2,270,000
Performance materiality	75% of planning materiality, used primarily to determine the nature, timing and extent of audit procedures.	\$1,702,500
Trivial threshold	We have set the trivial threshold at 5% of materiality used to accumulate misstatements identified during the audit.	\$113,500

¹ Preliminary materiality balances are based on the 2022/2023 spring budget results which will change as a result of procedures performed. In the event that the actual results vary significantly, we will communicate these changes to Board as part of our year-end communication.

Planned Scope of the Audit

Our planned procedures have been designed in response to risks identified during our risk assessment. Based on our knowledge of the Division, our past experience, and our understanding of current year developments, we have identified the following areas of focus for our audit.

Areas of Focus	Why it Matters	Our Response
Management override of controls	<ul style="list-style-type: none"> - Under Canadian Auditing Standards (“CAS”), there is a presumed fraud risk due to the potential of management override of controls through manual journal entries. <p>We have not identified any indicators of additional risks with respect to management override of internal controls.</p>	<ul style="list-style-type: none"> - Using data analytics, we will identify a sample of journal entries and other adjustments and assess the business rationale of the entries recorded.
Revenue recognition	<ul style="list-style-type: none"> - There is risk of premature revenue recognition of funding amounts received with external restrictions attached to them (e.g. Government of Alberta, federal government, ...etc.). 	<ul style="list-style-type: none"> - We will obtain an understanding of the processes and controls in place regarding revenues received. - We will review the recognition of amounts subject to external restrictions to ensure they are correctly recognized. - We will examine related agreements and other source documentation containing guidance for the purpose and use of the restricted funds. - Where possible, we will coordinate with procedures performed over accounts receivable, tangible capital assets, and deferred revenue.

Areas of Focus	Why it Matters	Our Response
Operating expenses	<ul style="list-style-type: none"> - There is an inherent risk with fraudulent expenses being recorded. 	<ul style="list-style-type: none"> - We will update our understanding of the processes and controls in place regarding procurement and payment. - We will select a sample of expenditures recorded and agree the amounts to supporting documentation.
Salaries, wages and benefits	<ul style="list-style-type: none"> - There is the risk that fraudulent (ghost) employees have been created. - There exists the risk that employees are paid at a rate inconsistent with their employment contract. 	<ul style="list-style-type: none"> - We will update our understanding of the processes and controls in place regarding payroll and human resource activities. - We will perform tests of controls over significant payroll controls. - We will perform substantive analytical procedures over salaries, wages and benefits. - Where required, we will design and perform additional substantive procedures to address any additional risk factors that we may identify. - We will coordinate procedures with the LAPP compliance audit.
Cash	<ul style="list-style-type: none"> - There is an inherent risk of fraud related to cash. 	<ul style="list-style-type: none"> - We will obtain an understanding of the processes and controls implemented for cash. - We will obtain third-party audit evidence to test the accuracy of the cash balance. - We will test the accuracy and existence of significant reconciling items.

Areas of Focus	Why it Matters	Our Response
Receivable balances	<ul style="list-style-type: none"> - There exists the risk that the amounts outstanding will not be collectible. - There exists the risk that receivables have been overstated. - There exists the risk that receivables outstanding at year-end have not been accrued for. 	<ul style="list-style-type: none"> - We will update our understanding regarding the Division’s policies regarding collections and provisions. - We will review management’s assessment of the collectability of receivable balances outstanding at year-end, including assessing subsequent receipts after year-end. - We will perform a search for unrecorded receivables to assess the completeness of receivables outstanding at year-end. - Where possible, we will coordinate with our work performed over revenues and deferred revenue. - Where required, we will perform additional substantive procedures to obtain appropriate audit evidence.
Tangible capital assets (“TCA”)	<ul style="list-style-type: none"> - There exists the risk that TCA has been expensed rather than capitalized or have been recorded incorrectly. - Conversely, there exists the risk that expenditures that are not capital in nature have been capitalized. - The valuation of TCA is subject to management’s estimates which may be complex and subject to change. 	<ul style="list-style-type: none"> - We will review the Division’s amortization policy. - We will inquire with management regarding any indicators of impairment. Where required, we will perform an impairment assessment. - We will perform substantive tests of details over additions and disposals. - We will re-calculate amortization expense and any gains / losses on the disposal of TCA. - Where possible, we will coordinate with procedures performed over deferred revenue.

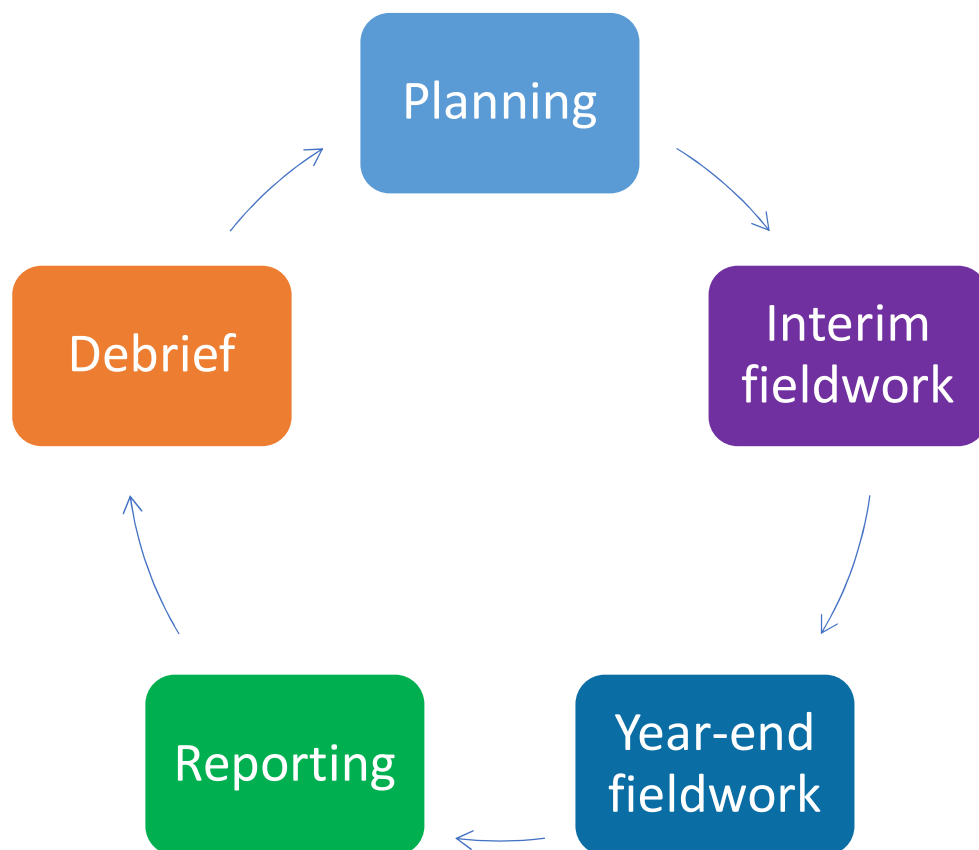
Areas of Focus	Why it Matters	Our Response
Accounts payable and accrued liabilities	<ul style="list-style-type: none"> - There is the risk that expenses have not been recorded in the appropriate reporting period. That is, expenses have been prematurely recorded (cut-off). - Conversely, there is the risk that expenses related to the reporting period have not been fully accrued. 	<ul style="list-style-type: none"> - We perform a search for unrecorded liabilities. - We will examine accrued liabilities for accuracy and cut-off. - We will inquire with management and review subsequent Board minutes.

Request of Board

Please advise us whether there are additional areas of concerns to Board which we should consider. This includes any instances of actual, suspected, or alleged fraud affecting the Division. We request that Board advise us prior to our audit commencement should they become aware of any such matter.

In performing your duties as Board, you may become aware of additional areas of concern that you would like us to address. We welcome discussion on any areas of audit concern that Board may have.

Timing of the Audit



Planning (July 2023)

- Begin initial risk assessments.
- Send interim audit requests

Interim fieldwork² (July 2023)

- Update for changes to the control environment
- Tests of internal controls
- Complete the risk assessment process
- Begin substantive procedures (where possible)

Year-end fieldwork² (October 2023)

- Completion of substantive procedures and tests of controls

Reporting (November 2023)

- Draft financial statements provided to management
- Presentation of financial statements to the Board
- Board approval of financial statements
- Submission to Alberta Education

Debrief (December 2023)

- Discussion with management and the Board regarding any matters impacting future audits, if any.

² Currently planned to be performed remotely and is subject to change. The Division will be consulted with any modification to the planned fieldwork.

Engagement Team

Team member	Role	Experience
<p>Jeff Alliston, CPA, CA Engagement Partner</p>	<p>As the engagement partner, Jeff will have the responsibility of leading the audit and will be responsible for the quality and timeliness of the audit.</p> <p>Jeff will also be available throughout the audit process and will attend the Board of Trustees meeting with management and present the financial statements.</p>	<p>Jeff holds over 10 years of public sector auditing experience working with school divisions.</p> <p>He is also a board member for a local Edmonton not-for-profit where is currently the Treasurer.</p>
<p>Nichia Roque Senior Accountant</p>	<p>Nichia will be responsible for executing audit procedures and assisting Jeff in the planning and reporting the audit results.</p>	<p>Nichia joined Metrix in 2019 and specializes in public sector and not-for-profit organizations.</p>

Appendix 1: Required Communications

Independence

At the core of the provision of external audit services is the concept of the independence. Canadian generally accepted auditing standards require us to communicate to Board, at least annually, all relationships between our Firm and the Division that—in our professional judgement—may reasonably be thought to bear on our independence.

We will confirm our independence up to the date of our auditor report at the conclusion of the audit.

Engagement letter

The Engagement Letter will document the objective and scope of the audit; define the responsibilities required of Metrix and management; and establish the terms and conditions of the engagement. Please refer to **Appendix 3**.

Management representation

Management's representations are integral to the audit evidence we will gather. Prior to the release of our independent auditors' report, we will require management's representations in writing to support the content of our report.

Communication of results

At the completion of our audit, we will communicate to the Board matters arising from the financial statement audit. Our communication will include the following:

- Matters required to be communicated to the Board under Canadian generally accepted auditing standards including possible fraudulent activities, possible illegal acts, significant weaknesses in internal control and certain related party transactions;
- Our views about significant qualitative aspects of the Division's accounting practices, including accounting policies, accounting estimates, and financial statement disclosures;
- Other matter arising from the audit that, in our professional judgement are important and relevant to the Board; and,
- Any other matters previously agreed with you to be communicated to the Board.

○

Appendix 2: New and Revised Accounting Standards

Standard	Summary	Effective Date
PS 1201 Financial Statement Presentation	This section establishes general reporting principles and standards for the disclosure of information in government financial statements.	Fiscal years beginning on or after April 1, 2022. Earlier adoption is permitted.
PS 2601 Foreign Currency Translation	This section establishes standards on how to account for and report transactions that are denominated in a foreign currency in government financial statements.	Fiscal years beginning on or after April 1, 2022. Earlier adoption is permitted.
PS 3041 Portfolio Investments	This section establishes standards on how to account for and report portfolio investments in government financial statements.	Fiscal years beginning on or after April 1, 2022. Earlier adoption is permitted.
PS 3450 Financial Instruments	This section establishes standards on how to account for and report all types of financial instruments including derivatives.	Fiscal years beginning on or after April 1, 2022. Earlier adoption is permitted.
PS 3280 Asset Retirement Obligations	This section establishes standards on how to account for and report legal obligations associated with the retirement of certain tangible capital assets and solid waste landfill sites.	Fiscal years beginning on or after April 1, 2022. Earlier adoption is permitted.
PS 3160 Public Private Partnerships	This section will establish standards on how to account for public private partnership agreements, specifically recognition and measurement of infrastructure assets and the corresponding financial liability.	Fiscal years beginning on or after April 1, 2023. Early adoption is permitted.

Standard	Summary	Effective Date
PS 3400 Revenue	This section will be updated to provide additional guidance regarding the timing of revenue recognition along with additional disclosure requirements.	Fiscal years beginning on or after April 1, 2023. Early adoption is permitted.
PSG-8 Purchased Intangibles	This guideline explains the scope of intangible assets now allowed to be recognized in financial statements.	Fiscal years beginning on or after April 1, 2023. Early adoption is <i>encouraged</i> .

Appendix 3: Engagement Letter

[THIS PAGE IS INTENTIONALLY BLANK]



June 23, 2023

Northland School Division
P.O. Bag 1400
9809 - 77 Avenue
Peace River Alberta T8S 1V2

Attention: Ms. Cathy Wanyandie, Board Chair

Dear Ms. Wanyandie:

Re: Engagement letter

The Objective and Scope of the Audit

Metrix Group LLP are pleased to serve as auditor's for the Northland School Division for the fiscal year ending August 31, 2023. The purpose of this letter is to outline the terms of our engagement to audit the financial statements of the Northland School Division, which comprise the statement of financial position as at August 31, 2023, and the statements of operations, changes in net assets and cash flows for the year then ended and a summary of significant accounting policies and other explanatory information. Jeff Alliston, CPA, CA will be responsible for the services that Metrix Group LLP performs for the Northland School Division. He will, as considered necessary, call upon individuals with specialized knowledge at Metrix Group LLP to assist in the performance of our services.

We are pleased to confirm our acceptance and our understanding of the nature, scope and terms of this audit engagement and all services related thereto, by means of this letter (the "Engagement").

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

The Responsibilities of the Auditor

We will conduct our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- a. Identify and assess the risks of material misstatement of the financial statements (whether due to fraud or error), design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

- b. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies in internal control relevant to the audit of the financial statements that we have identified during the audit.
- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- d. Conclude on the appropriateness of management's use of the going-concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- e. Evaluate the overall presentation, structure and content of the financial statements (including the disclosures) and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with Canadian generally accepted auditing standards.

Form and Content of Audit Opinion

Unless unanticipated difficulties are encountered, our report will be substantially in the following form contained in Appendix A to this letter.

The Responsibilities of Management

Our audit will be conducted on the basis that management and, where appropriate, those charged with governance acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with ASNPO;
2. For the design and implementation of such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; and
3. To provide us with timely:
 - i. Access to all the information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation and other matters;
 - ii. Information about all known or suspected fraud, any allegations of fraud or suspected fraud and any known or probable instances of non-compliance with legislative or regulatory requirements;
 - A. Information concerning subsequent events.
 - iii) Unrestricted access to persons within Northland School Division from whom we determine it necessary to obtain audit evidence.

As part of the audit process:

- b. We will make inquiries of management about the representations contained in the financial statements. At the conclusion of the audit, we will request from management [and, where appropriate, those charged with governance] written confirmation concerning those representations. If such representations are not provided in writing, management acknowledges and understands that we would be required to disclaim an audit opinion.
- c. We will communicate any misstatements identified during the audit other than those that are clearly trivial. We request that management correct all the misstatements communicated.

Confidentiality

One of the underlying principles of the profession is a duty of confidentiality with respect to client affairs. Each professional accountant must preserve the secrecy of all confidential information that becomes known during the practice of the profession. Accordingly, we will not provide any third party with confidential information concerning the affairs of Northland School Division unless:

- a. We have been specifically authorized with prior consent;
- b. We have been ordered or expressly required by law or by the *Alberta Code of Professional Conduct/Code of Ethics*; or
- c. The information requested is (or enters into) public domain.

Communications

In performing our services, we will send messages and documents electronically. As such communications can be intercepted, misdirected, infected by a virus or otherwise used or communicated by an unintended third party, we cannot guarantee or warrant that communications from us will be properly delivered only to the addressee. Therefore, we specifically disclaim, and you release us from any liability or responsibility whatsoever for interception or unintentional disclosure of communications transmitted by us in connection with the performance of this Engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from such communications, including any that are consequential, incidental, direct, indirect, punitive, exemplary or special damages (such as loss of data, revenues, or anticipated profits).

If you do not consent to our use of electronic communications, please notify us in writing.

Use of Information

It is acknowledged that we will have access to all information about identified individuals ("personal information") in your custody that we require to complete our Engagement. Our services are provided on the basis that:

- a. You represent to us that management has obtained any required consents for our collection, use, disclosure, storage, transfer and process of personal information required under applicable privacy legislation and professional regulation; and
- b. We will hold all personal information in compliance with our Privacy Statement.

Use and Distribution of Our Report

The examination of the financial statements and the issuance of our audit report are solely for the use of Northland School Division and those to whom our report is specifically addressed by us. We make no representations or warranties of any kind to any third party in respect of these financial statements or our audit report, and we accept no responsibility for their use by any third party or any liability to anyone other than Northland School Division.

For greater clarity, our audit will not be planned or conducted for any third party or for any specific transaction. Accordingly, items of possible interest to a third party may not be addressed and matters may exist that would be assessed differently by a third party, including, without limitation, in connection with a specific transaction. Our audit report should not be circulated (beyond Northland School Division) or relied upon by any third party for any purpose, without our prior written consent.

You agree that our name may be used only with our prior written consent and that any information to which we have attached a communication be issued with that communication, unless otherwise agreed to by us in writing.

Reproduction of Auditors' Report

If reproduction or publication of our audit report (or reference to our report) is planned in an annual report or other document, including electronic filings or posting of the report on a website, a copy of the entire document should be submitted to us in sufficient time for our review and approval in writing before the publication or posting process begins.

Should some of the information in the annual report not be available until after the date of the auditors' report, we will request management to provide a written representation that the final version of the document(s) will be provided to us when available (and prior to its issuance) so we can complete our required procedures.

Management is responsible for the accurate reproduction of the financial statements, the auditors' report and other related information contained in an annual report or other public document (electronic or paper-based). This includes any incorporation by reference to either full or summarized financial statements that we have audited.

We are not required to read the information contained in your website or to consider the consistency of other information in the electronic site with the original document.

Preparation of Schedules

We understand that management will prepare certain schedules and locate specified documents for our use before our Engagement is planned to commence.

This assistance will facilitate our work and help to minimize our costs. Any failure to provide these working papers or documents on a timely basis may impede our services and require us to suspend our services or even withdraw from the Engagement.

Ownership

The working papers, files, other materials, reports and work created, developed or performed by us during the course of the Engagement are the property of our Firm, constitute our confidential information and will be retained by us in accordance with our Firm's policies and procedures.

During the course of our work, we may provide, for your own use, certain software, spreadsheets and other intellectual property to assist with the provision of our services. Such software, spreadsheets and other intellectual property must not be copied, distributed or used for any other purpose. We also do not provide any warranties in relation to these items and will not be liable for any lost or corrupted data or other damage or loss suffered or incurred by you in connection with your use of them.

We retain the copyright and all intellectual property rights in any original materials provided to you.

File Inspections

In accordance with professional regulations (and by our Firm policy), our client files may be periodically reviewed by practice inspectors and by other engagement file reviewers to ensure that we are adhering to our professional and Firm standards. File reviewers are required to maintain confidentiality of client information.

Accounting Advice

Except as outlined in this letter, this Engagement does not contemplate the provision of specific accounting advice or opinions or the issuance of a written report on the application of accounting standards to specific transactions and to the facts and circumstances of the entity. Such services, if requested, would be provided under a separate engagement letter.

Governing Legislation

This engagement letter is subject to, and governed by, the laws of the Province of Alberta. The Province of Alberta will have exclusive jurisdiction in relation to any claim, dispute or difference concerning this engagement letter and any matter arising from it. Each party irrevocably waives any right it may have to object to any action being brought in those courts to claim that the action has been brought in an inappropriate forum or to claim that those courts do not have jurisdiction.

Indemnity

Northland School Division hereby agrees to indemnify, defend (by counsel retained and instructed by us) and hold harmless our Firm (and its partners, agents and employees) from and against any and all losses, costs (including solicitors' fees), damages, expenses, claims, demands and liabilities arising out of (or in consequence of):

- a. The breach by Northland School Division, or its directors, officers, agents or employees, of any of the covenants or obligations of Northland School Division herein, including, without restricting the generality of the foregoing, the misuse of, or the unauthorized dissemination of, our engagement report or the financial statements in reference to which the engagement report is issued, or any other work product made available to you by our Firm.
- b. A misrepresentation by a member of your management or board of directors.

Time Frames

We will use all reasonable efforts to complete the Engagement as described in this letter within the agreed upon time frames.

However, we shall not be liable for failures or delays in performance that arise from causes beyond our reasonable control, including any delays in the performance by Northland School Division of its obligations.

Estimated Fees

We estimate that our fees for these services will be \$32,000 for the Engagement, plus direct out-of-pocket expenses and applicable GST. This fee estimate is based on:

1. The anticipated cooperation from all your personnel in preparing the requested information on a timely basis;
2. The ongoing assistance of personnel throughout the Engagement; and
3. The assumption that unexpected circumstances will not be encountered.

If significant additional time is likely to be incurred, we will discuss the reasons with you and agree on a revised fee estimate before we incur the additional costs.

Fees will be rendered as work progresses and are payable on presentation.

Billing

Our fees and costs will be billed monthly and are payable upon receipt. Invoices unpaid 30 days past the billing date may be deemed delinquent and are subject to an interest charge of 1.00% per month or 12.00% (APR) per annum. We reserve the right to suspend our services or to withdraw from this Engagement in the event that any of our invoices are deemed delinquent. In the event that any collection action is required to collect unpaid balances due to us, you agree to reimburse us for our costs of collection, including lawyers' fees.

Costs of Responding to Government or Legal Processes

In the event we are required to respond to a subpoena, court order, government agency or other legal process for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this Engagement, you agree to compensate us at our normal hourly rates for the time we expend in connection with such response and to reimburse us for all of our out-of-pocket costs (including applicable GST) incurred.

Termination

Management acknowledges and understands that failure to fulfill its obligations as set out in this engagement letter will result, upon written notice, in the termination of the Engagement.

Either party may terminate this agreement for any reason upon providing written notice to the other party [*not less than 30 calendar days before the effective date of termination*]. If early termination takes place, Northland School Division shall be responsible for all time and expenses incurred up to the termination date.

If we are unable to complete the audit or are unable to come to a conclusion on the financial statements, we may withdraw from the audit before issuing an auditors' report, or we may issue a denial of assurance on the financial statements. If this occurs, we will communicate the reasons and provide details.

GST Services

It should be noted that our audit work in the area of GST and other commodity taxes is limited to that appropriate to form an opinion regarding the financial statements. Accordingly, the audit process may not detect situations where you are incorrectly collecting GST or incorrectly claiming input tax credits. As you are aware, failure to properly account for the GST could result in you or your Division becoming liable for tax, interest or penalties. These situations may also arise for provincial sales tax, custom duties, and excise taxes.

Not Liable for Any Failures or Delays Beyond Our Control

We will use all reasonable efforts to complete the engagement as described in this letter within the agreed-upon time frames. However, we shall not be liable for failures or delays in performance that arise from causes beyond our control, including the untimely performance by your Division of its obligations.

Metrix privacy

The privacy and security of the personal information you provide is important to us. We strive to ensure the strictest compliance with all applicable provincial and federal standards of protection and disclosure of personal information by any and all of our employees, agents, divisions and/or affiliates. You may review our privacy policy at www.metrixgroup.ca. We will not collect, use, or disclose any of your personal information without your knowledge and consent, or as may be required by law or our profession's Rules of Conduct.

By signing this engagement letter you agree that for the purposes of this engagement, Metrix Group LLP may collect, use, and disclose personal information in accordance with our privacy policy. You also agree that Metrix Group LLP may collect and use personal information from you for the purposes of providing other services or informing you of other opportunities from time to time. Personal information that is not relevant to the purposes of this engagement or any other matters will not be disclosed to anyone for any reason without your further prior consent.

Metrix working papers

Metrix Group LLP owns all working papers and files, other materials, reports and work created, developed or performed during the course of the engagement, including intellectual property used in the preparation thereof. We will provide management with a copy of all practitioner-prepared working papers necessary for the company's accounting records. Metrix Group LLP may develop software, including spreadsheets, documents, databases, and other electronic tools, to assist us with our assignment. As these tools were developed specifically for our purposes and without consideration of any purpose for which the company might use them, any such tools provided to the company, are made available on an "as is" basis only and should not be distributed to or shared with any third party.

Conclusion

This engagement letter includes the relevant terms that will govern the Engagement for which it has been prepared. The terms of this letter supersede any prior oral or written representations or commitments by or between the parties. Any material changes or additions to the terms set forth in this letter will only become effective if evidenced by a written amendment to this letter, signed by all of the parties.

The arrangements outlined in this letter will continue in effect from year to year unless changed by either party.

If you have any questions about the contents of this letter, please raise them with us. If the services outlined are in accordance with your requirements, and if the above terms are acceptable to you, please sign the attached copy of this letter in the space provided and return it to us.

We appreciate the opportunity of continuing to be of service to your Division.

Yours truly,

METRIX GROUP LLP

Chartered Professional Accountants

The services and terms set out above are as agreed to on behalf of Northland School Division by:

Ms. Cathy Wanyandie, Board Chair

Date signed

Appendix A - Expected Form of Report

To the Board of Trustees of Northland School Division

Report on the Financial Statements

Opinion

We have audited the financial statements of Northland School Division (the Division), which comprise the statement of financial position as at August 31, 2023, and the statements of operations, cash flows, change in net assets, and remeasurement gains and losses for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Division as at August 31, 2023, and the results of its operations and cash flow for the period then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO)

Basis for Opinion

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

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

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

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Appendix A *(continued)*

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Division's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Division's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Division to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Appendix 4: CAS 315 Revised – Identifying and Assessing the Risks of Material Misstatement

What is CAS 315 revised?



Canadian auditing standard 315 (CAS315) deals with the auditors' responsibility to identify and assess the risk of material misstatements in the financial statements. Effective for the audit of financial statements for periods beginning on or after December 15, 2021, CAS 315 has been enhanced in response to the ever evolving economic, technological, and regulator environments in which entities operate. The changes have been implemented to create a consistent and robust risk assessment process. While there are new requirements under CAS 315 that have been significantly revised, the risk model and objectives of CAS 315 remain unchanged.

Key changes and the audit impact?

Understanding control activities

Previously, auditors were required to identify “controls relevant to the audit”. This terminology resulted in an inconsistent application of controls being tested by different auditors. CAS 315 revised now identifies five types of controls that address risks of material misstatement at the assertion levels. They include:

1. Controls that address a significant risk (as determined by the auditor).
2. Controls over journal entries, including non-standard journal entries used to record non-recurring unusual transactions or adjustments.
3. Controls for where a test of operating effectiveness is planned.
4. Other controls that, based on the auditor's professional judgment, are considered to be appropriate to obtaining audit evidence.
5. General information technology controls (“GITCs”) that address risk arising from the entity's use of information technology (“IT”).

The inclusion of assessing GITCs is likely to present an increase in additional work compared to prior years. As part of our risk assessment process, we are required to identify related risks arising from the use of IT AND the entity's GITCs that address those risks. Factors that may increase the amount of work performed over GITCs include:

- Number of IT applications utilized in the preparation of the financial statements;
- Complexity of software utilized;
- The type of system-generated reports utilized; and
- Control deficiencies identified.

This enhanced definition of controls relevant to the audit is likely to result in additional inquiries and procedures performed over:

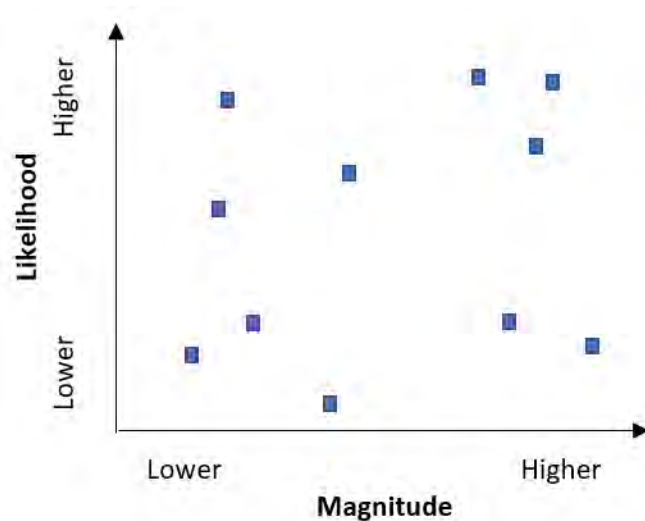
- Established systems (e.g., how various reports from different software are utilized and interact);
- Processes (e.g., additional inquiries for more detailed narratives about how transactions are initiated, recorded, processed, and reported); and
- Internal controls, specifically with a greater emphasis on risks arising from the use of IT ("RAFIT") and GITCs. (e.g., how are system generated reports reviewed for accuracy and completeness, processes to manage access, processes to manage changes to the IT environment, data backup and recovery, ...etc)

This new approach informs our risk assessment process in determining appropriate responses to each risk identified. Where new significant risks are identified, additional procedures will be required in response.

Inherent risk factors and the Spectrum of inherent risk

Understanding an entity's inherent risks is critical to the risk assessment process. CAS 315 revised introduces the concepts of inherent risk factors, and the spectrum of inherent risk.

Inherent risk is the susceptibility of the financial statements to a material misstatement prior to considering internal controls. As part of an audit, we are required to understand how inherent risk factors affect susceptibility of assertions to misstatements to find where the possible risk of *material* misstatements are. Historically, inherent risk was assessed at the assertion level over classes of transactions, account balances, and disclosures with responses designed for each inherent risk identified. Under CAS 315 revised, the risk assessment process focuses on *significant* classes of transactions, account balances, and disclosures ("SCOTABD"). The identification of SCOTABDs will require the identification of significant inherent risks which are identified on a spectrum of inherent risk.



Each square represents a different inherent risk assessment for an identified risk of material misstatement.

The spectrum of inherent risk is a new concept in CAS 315 revised. The judgment about where in the range inherent risk is assessed will vary based on the nature, size, and complexity of the entity, and takes into account the assessed **likelihood** and **magnitude** of the misstatement and inherent risk factors.

Likelihood of a misstatement is based on the consideration of the *inherent risk factors*.

Magnitude of a misstatement is based on qualitative and quantitative aspects of the possible misstatement.

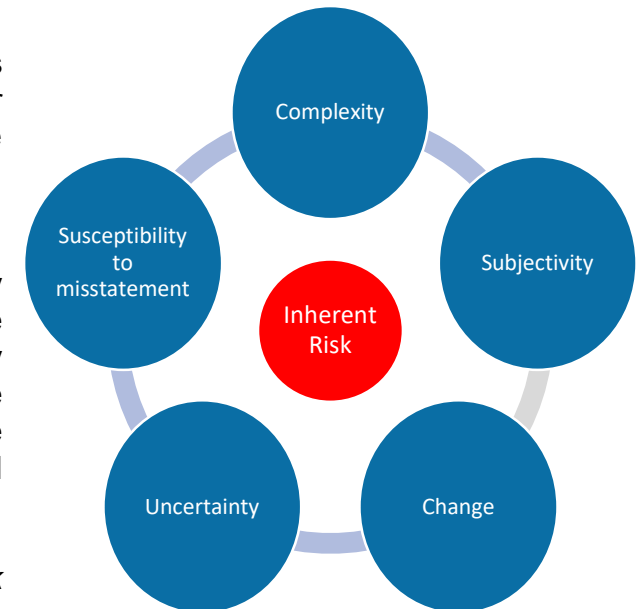
Significant risks are assessed based on the auditor's professional judgment and will be mapped appropriately on the spectrum.

CAS 315 revised provides further explanation about inherent risks through the consideration of *inherent risk factors*. Inherent risk factors are characteristics of events or conditions that affect susceptibility to misstatement, whether due to fraud or error, of an assertion about a class of transactions, account balance or disclosure before consideration of controls.

Inherent risk factors include:

- **Complexity**
 - Arises from the nature of information or how the required information is prepared.
- **Subjectivity**
 - Arises from inherent limitation in the ability to prepare required information in an objective manner, due to limitations in the availability of knowledge or information, such that management may need to make an election or subjective judgment about the appropriate approach to take.

- **Change**
 - Results from events or conditions that, over time, affect the entity's business or the economic, accounting, regulator, industry or other aspects of the environment which it operates, when the effects of those events or conditions are reflected in the required information.
- **Uncertainty**
 - Arises when the required information cannot be prepared based only on sufficiently precise and comprehensive data that is verifiable through direct observation. In these circumstances, an approach may need to be taken that applies the available knowledge to prepare the information using sufficiently precise and comprehensive observable data, to the extent available, and reasonable assumptions supported by the most appropriate available data, when it is not.
- **Susceptibility to misstatement due to management bias or other fraud risk factors insofar as they affect inherent risk**
 - Susceptibility to management bias results from conditions that create susceptibility to *intentional or unintentional* failure by management to maintain neutrality in preparing the information. Management bias is often associated with certain conditions that have the potential to give rise to management not maintaining neutrality in exercising judgment, which result in a material misstatement of the information that would be fraudulent if intentional.



The change to how inherent risk is assessed is designed to provide the auditor with more focus and quality in the risk assessment process. This enhanced review of inherent risk will be more granular and complete. It will require an enhanced understanding of the entity and may result in the identification of new risks assessments

Stand-back analysis and Professional skepticism

As previously noted, our risk assessment is performed at the beginning of the audit. However, the risk assessment process is an iterative process, and this is no more evident than in the requirement of the “stand-back” analysis. The last major change introduced in CAS 315 revised is the concept of a “stand-back” analysis, which requires the us to perform other supplemental procedures to evaluate if the initial risk assessment remains appropriate throughout the audit where there is a material balance with no associated risk identified. This may result in changes in materiality, the identification of new SCOTABDs during the audit, or additional inquiries and procedures performed throughout the audit.

As your auditor, we are required to constantly exercise professional skepticism. This professional skepticism in relation to the risk assessment process may result in additional inquiries including:

- Questioning contradictory information and the reliability of documents;
- Considering responses to inquiries and other information obtained from management and those charged with governance;
- Being alert to conditions that may indicate possible misstatement due to fraud or error; and
- Considering whether audit evidence obtained supports the auditor's identification and assessment of the risks of material misstatement in light of the entity's nature and circumstances.

What does this all mean?

The additions and enhancements introduced in CAS 315 revised will result in a more robust risk assessment process. This will however result in additional inquiries and procedures to be performed relative to prior year audits, even for existing clients. In preparation for the audit, below are examples of additional requests that you may receive in the coming audit:

- Additional inquiries as part of the inherent risk assessments, include a better understand the entity's business model.
- More information requested about the entity's own risk assessment process.
- More detailed process and control narratives, including how transactions are initiated, recorded, processed, and recorded; and how internal controls are monitored.
- Requests for details on additional policies and procedures.
- Request for a greater involvement of your IT department in the audit including assistance in understanding:
 - o IT applications, the IT infrastructure, and how it functions in the entity's business model.
 - o Understanding of IT processes.

Understanding of the IT personnel involved in the IT process.

Appendix 5: PS 3280 – Asset Retirement Obligation

[THIS PAGE IS INTENTIONALLY BLANK]

ASSET RETIREMENT OBLIGATIONS



STEPS TOWARD IMPLEMENTING PS 3280

PS 3280 is a new accounting standard covering Asset Retirement Obligations (ARO). The standard must be applied by all public sector entities who prepare their financial statements under PSAB, including all Canadian municipalities effective fiscal years beginning on April 1, 2022.

Common asset retirement obligations have not previously been recognized by municipalities; such as obligations to retire buildings with asbestos or underground fuel storage tanks. The implementation of the standard will require municipalities to recognize obligations which were previously out of scope of accounting standards.

TIPS AND BEST PRACTISES

- Document all your work performed.
- Ensure your documentation is flexible to be adapted as required in subsequent procedures.
- Collaborate with other entities to obtain additional tips and potentially share costs.
- Be forward thinking! Each year your auditors require the liabilities to be updated and remeasured. Determine how you will be able to update the estimate and formalize it in a policy.
- Get started sooner rather than later. This is a significant assessment and leaving it to 2023 may not leave enough time and resources to complete.

STEP 1 – BUILD A TEAM

Before identifying and reviewing assets, the first step should be to assemble a cross-functional assessment team. Consider including:

- Finance and accounting personnel
- Public work or environmental services managers / foremen
- Engineers
- Legal counsel
- Councillors or Directors

Having individuals who are involved with the day-to-day operations may offer knowledge of assets missing from existing listings updated estimates based on actual usage, or retirement / decommissioning activities required.

STEP 2 – IDENTIFY ASSETS

Not all assets will have a retirement obligation or require decommissioning activities. It's important to identify the assets that should be subject to additional in-depth assessment for the extent and cost of remediation required (e.g., considering a building constructed in 2010 vs a building constructed in 1980 for further review). Including too many assets in subsequent assessments will create inefficiencies and slow the review process down. Ensure that all assets owned, either actively in use or retired, are included in the assessment process. The earlier the assets are identified the better. This will help avoid any last-minute assessments that may be incomplete due to the lack of time or resources.

STEP 3 – IDENTIFY LEGAL OBLIGATION

A critical component of PS 3280 is the requirement for a legal obligation to exist. While there will still be a requirement to report other sorts of liabilities, PS 3280 provides guidance for assets with a legal obligation to retire / decommission at the end of its useful life. For each asset identified, the assessment team will need to identify what the legal obligation originates from (e.g., provincial regulation, legal contract, promissory estoppel) and what sort of activities will be required.

STEP 4 – QUANTIFY, CALCULATE & RECORD

The last step of the process will be to quantify the cost of the obligation, calculate the present value of the liability, and to record it in the accounting records. The cost of the remediation activities should be derived from professional judgment and be based on the best estimates available. It should be noted that you should be able to support the estimate with other evidence (e.g., recent similar activities, publicly available cost estimates, quotes received). For all estimates, be prepared to provide support to your auditor! Support for the cost estimate may eventually require third-party consultation which may be costly and unbudgeted. It will be best to keep Council / Board members involved in this process.

Once cost estimates have been obtained and quantified, the present value of the liability will need to be calculated. This will require the assessment team to estimate the cost at the time of the assets retirement and record the present value of the future costs. This may be a complex calculation. The earlier the calculations are performed, the more they can be discussed and reviewed both internally with the assessment team as well as with your auditor. The present value will be the final cost that is recorded into the accounting records.

NEED MORE INFORMATION OR HELP?

CONTACT US: Metrix Group LLP

Jeff Alliston, CA, CPA, Partner

jalliston@metrixgroup.ca | t: 780-489-9606





June 23, 2023

Northland School Division
P.O. Bag 1400
9809 - 77 Avenue
Peace River Alberta T8S 1V2

Attention: Ms. Cathy Wanyandie, Board Chair

Dear Ms. Wanyandie:

Re: Engagement letter

The Objective and Scope of the Audit

Metrix Group LLP are pleased to serve as auditor's for the Northland School Division for the fiscal year ending August 31, 2023. The purpose of this letter is to outline the terms of our engagement to audit the financial statements of the Northland School Division, which comprise the statement of financial position as at August 31, 2023, and the statements of operations, changes in net assets and cash flows for the year then ended and a summary of significant accounting policies and other explanatory information. Jeff Alliston, CPA, CA will be responsible for the services that Metrix Group LLP performs for the Northland School Division. He will, as considered necessary, call upon individuals with specialized knowledge at Metrix Group LLP to assist in the performance of our services.

We are pleased to confirm our acceptance and our understanding of the nature, scope and terms of this audit engagement and all services related thereto, by means of this letter (the "Engagement").

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

The Responsibilities of the Auditor

We will conduct our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- a. Identify and assess the risks of material misstatement of the financial statements (whether due to fraud or error), design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

- b. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies in internal control relevant to the audit of the financial statements that we have identified during the audit.
- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- d. Conclude on the appropriateness of management's use of the going-concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- e. Evaluate the overall presentation, structure and content of the financial statements (including the disclosures) and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with Canadian generally accepted auditing standards.

Form and Content of Audit Opinion

Unless unanticipated difficulties are encountered, our report will be substantially in the following form contained in Appendix A to this letter.

The Responsibilities of Management

Our audit will be conducted on the basis that management and, where appropriate, those charged with governance acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with ASNPO;
2. For the design and implementation of such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; and
3. To provide us with timely:
 - i. Access to all the information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation and other matters;
 - ii. Information about all known or suspected fraud, any allegations of fraud or suspected fraud and any known or probable instances of non-compliance with legislative or regulatory requirements;
 - A. Information concerning subsequent events.
 - iii) Unrestricted access to persons within Northland School Division from whom we determine it necessary to obtain audit evidence.

As part of the audit process:

- b. We will make inquiries of management about the representations contained in the financial statements. At the conclusion of the audit, we will request from management [and, where appropriate, those charged with governance] written confirmation concerning those representations. If such representations are not provided in writing, management acknowledges and understands that we would be required to disclaim an audit opinion.
- c. We will communicate any misstatements identified during the audit other than those that are clearly trivial. We request that management correct all the misstatements communicated.

Confidentiality

One of the underlying principles of the profession is a duty of confidentiality with respect to client affairs. Each professional accountant must preserve the secrecy of all confidential information that becomes known during the practice of the profession. Accordingly, we will not provide any third party with confidential information concerning the affairs of Northland School Division unless:

- a. We have been specifically authorized with prior consent;
- b. We have been ordered or expressly required by law or by the *Alberta Code of Professional Conduct/Code of Ethics*; or
- c. The information requested is (or enters into) public domain.

Communications

In performing our services, we will send messages and documents electronically. As such communications can be intercepted, misdirected, infected by a virus or otherwise used or communicated by an unintended third party, we cannot guarantee or warrant that communications from us will be properly delivered only to the addressee. Therefore, we specifically disclaim, and you release us from any liability or responsibility whatsoever for interception or unintentional disclosure of communications transmitted by us in connection with the performance of this Engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from such communications, including any that are consequential, incidental, direct, indirect, punitive, exemplary or special damages (such as loss of data, revenues, or anticipated profits).

If you do not consent to our use of electronic communications, please notify us in writing.

Use of Information

It is acknowledged that we will have access to all information about identified individuals ("personal information") in your custody that we require to complete our Engagement. Our services are provided on the basis that:

- a. You represent to us that management has obtained any required consents for our collection, use, disclosure, storage, transfer and process of personal information required under applicable privacy legislation and professional regulation; and
- b. We will hold all personal information in compliance with our Privacy Statement.

Use and Distribution of Our Report

The examination of the financial statements and the issuance of our audit report are solely for the use of Northland School Division and those to whom our report is specifically addressed by us. We make no representations or warranties of any kind to any third party in respect of these financial statements or our audit report, and we accept no responsibility for their use by any third party or any liability to anyone other than Northland School Division.

For greater clarity, our audit will not be planned or conducted for any third party or for any specific transaction. Accordingly, items of possible interest to a third party may not be addressed and matters may exist that would be assessed differently by a third party, including, without limitation, in connection with a specific transaction. Our audit report should not be circulated (beyond Northland School Division) or relied upon by any third party for any purpose, without our prior written consent.

You agree that our name may be used only with our prior written consent and that any information to which we have attached a communication be issued with that communication, unless otherwise agreed to by us in writing.

Reproduction of Auditors' Report

If reproduction or publication of our audit report (or reference to our report) is planned in an annual report or other document, including electronic filings or posting of the report on a website, a copy of the entire document should be submitted to us in sufficient time for our review and approval in writing before the publication or posting process begins.

Should some of the information in the annual report not be available until after the date of the auditors' report, we will request management to provide a written representation that the final version of the document(s) will be provided to us when available (and prior to its issuance) so we can complete our required procedures.

Management is responsible for the accurate reproduction of the financial statements, the auditors' report and other related information contained in an annual report or other public document (electronic or paper-based). This includes any incorporation by reference to either full or summarized financial statements that we have audited.

We are not required to read the information contained in your website or to consider the consistency of other information in the electronic site with the original document.

Preparation of Schedules

We understand that management will prepare certain schedules and locate specified documents for our use before our Engagement is planned to commence.

This assistance will facilitate our work and help to minimize our costs. Any failure to provide these working papers or documents on a timely basis may impede our services and require us to suspend our services or even withdraw from the Engagement.

Ownership

The working papers, files, other materials, reports and work created, developed or performed by us during the course of the Engagement are the property of our Firm, constitute our confidential information and will be retained by us in accordance with our Firm's policies and procedures.

During the course of our work, we may provide, for your own use, certain software, spreadsheets and other intellectual property to assist with the provision of our services. Such software, spreadsheets and other intellectual property must not be copied, distributed or used for any other purpose. We also do not provide any warranties in relation to these items and will not be liable for any lost or corrupted data or other damage or loss suffered or incurred by you in connection with your use of them.

We retain the copyright and all intellectual property rights in any original materials provided to you.

File Inspections

In accordance with professional regulations (and by our Firm policy), our client files may be periodically reviewed by practice inspectors and by other engagement file reviewers to ensure that we are adhering to our professional and Firm standards. File reviewers are required to maintain confidentiality of client information.

Accounting Advice

Except as outlined in this letter, this Engagement does not contemplate the provision of specific accounting advice or opinions or the issuance of a written report on the application of accounting standards to specific transactions and to the facts and circumstances of the entity. Such services, if requested, would be provided under a separate engagement letter.

Governing Legislation

This engagement letter is subject to, and governed by, the laws of the Province of Alberta. The Province of Alberta will have exclusive jurisdiction in relation to any claim, dispute or difference concerning this engagement letter and any matter arising from it. Each party irrevocably waives any right it may have to object to any action being brought in those courts to claim that the action has been brought in an inappropriate forum or to claim that those courts do not have jurisdiction.

Indemnity

Northland School Division hereby agrees to indemnify, defend (by counsel retained and instructed by us) and hold harmless our Firm (and its partners, agents and employees) from and against any and all losses, costs (including solicitors' fees), damages, expenses, claims, demands and liabilities arising out of (or in consequence of):

- a. The breach by Northland School Division, or its directors, officers, agents or employees, of any of the covenants or obligations of Northland School Division herein, including, without restricting the generality of the foregoing, the misuse of, or the unauthorized dissemination of, our engagement report or the financial statements in reference to which the engagement report is issued, or any other work product made available to you by our Firm.
- b. A misrepresentation by a member of your management or board of directors.

Time Frames

We will use all reasonable efforts to complete the Engagement as described in this letter within the agreed upon time frames.

However, we shall not be liable for failures or delays in performance that arise from causes beyond our reasonable control, including any delays in the performance by Northland School Division of its obligations.

Estimated Fees

We estimate that our fees for these services will be \$32,000 for the Engagement, plus direct out-of-pocket expenses and applicable GST. This fee estimate is based on:

1. The anticipated cooperation from all your personnel in preparing the requested information on a timely basis;
2. The ongoing assistance of personnel throughout the Engagement; and
3. The assumption that unexpected circumstances will not be encountered.

If significant additional time is likely to be incurred, we will discuss the reasons with you and agree on a revised fee estimate before we incur the additional costs.

Fees will be rendered as work progresses and are payable on presentation.

Billing

Our fees and costs will be billed monthly and are payable upon receipt. Invoices unpaid 30 days past the billing date may be deemed delinquent and are subject to an interest charge of 1.00% per month or 12.00% (APR) per annum. We reserve the right to suspend our services or to withdraw from this Engagement in the event that any of our invoices are deemed delinquent. In the event that any collection action is required to collect unpaid balances due to us, you agree to reimburse us for our costs of collection, including lawyers' fees.

Costs of Responding to Government or Legal Processes

In the event we are required to respond to a subpoena, court order, government agency or other legal process for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this Engagement, you agree to compensate us at our normal hourly rates for the time we expend in connection with such response and to reimburse us for all of our out-of-pocket costs (including applicable GST) incurred.

Termination

Management acknowledges and understands that failure to fulfill its obligations as set out in this engagement letter will result, upon written notice, in the termination of the Engagement.

Either party may terminate this agreement for any reason upon providing written notice to the other party [*not less than 30 calendar days before the effective date of termination*]. If early termination takes place, Northland School Division shall be responsible for all time and expenses incurred up to the termination date.

If we are unable to complete the audit or are unable to come to a conclusion on the financial statements, we may withdraw from the audit before issuing an auditors' report, or we may issue a denial of assurance on the financial statements. If this occurs, we will communicate the reasons and provide details.

GST Services

It should be noted that our audit work in the area of GST and other commodity taxes is limited to that appropriate to form an opinion regarding the financial statements. Accordingly, the audit process may not detect situations where you are incorrectly collecting GST or incorrectly claiming input tax credits. As you are aware, failure to properly account for the GST could result in you or your Division becoming liable for tax, interest or penalties. These situations may also arise for provincial sales tax, custom duties, and excise taxes.

Not Liable for Any Failures or Delays Beyond Our Control

We will use all reasonable efforts to complete the engagement as described in this letter within the agreed-upon time frames. However, we shall not be liable for failures or delays in performance that arise from causes beyond our control, including the untimely performance by your Division of its obligations.

Metrix privacy

The privacy and security of the personal information you provide is important to us. We strive to ensure the strictest compliance with all applicable provincial and federal standards of protection and disclosure of personal information by any and all of our employees, agents, divisions and/or affiliates. You may review our privacy policy at www.metrixgroup.ca. We will not collect, use, or disclose any of your personal information without your knowledge and consent, or as may be required by law or our profession's Rules of Conduct.

By signing this engagement letter you agree that for the purposes of this engagement, Metrix Group LLP may collect, use, and disclose personal information in accordance with our privacy policy. You also agree that Metrix Group LLP may collect and use personal information from you for the purposes of providing other services or informing you of other opportunities from time to time. Personal information that is not relevant to the purposes of this engagement or any other matters will not be disclosed to anyone for any reason without your further prior consent.

Metrix working papers

Metrix Group LLP owns all working papers and files, other materials, reports and work created, developed or performed during the course of the engagement, including intellectual property used in the preparation thereof. We will provide management with a copy of all practitioner-prepared working papers necessary for the company's accounting records. Metrix Group LLP may develop software, including spreadsheets, documents, databases, and other electronic tools, to assist us with our assignment. As these tools were developed specifically for our purposes and without consideration of any purpose for which the company might use them, any such tools provided to the company, are made available on an "as is" basis only and should not be distributed to or shared with any third party.

Conclusion

This engagement letter includes the relevant terms that will govern the Engagement for which it has been prepared. The terms of this letter supersede any prior oral or written representations or commitments by or between the parties. Any material changes or additions to the terms set forth in this letter will only become effective if evidenced by a written amendment to this letter, signed by all of the parties.

The arrangements outlined in this letter will continue in effect from year to year unless changed by either party.

If you have any questions about the contents of this letter, please raise them with us. If the services outlined are in accordance with your requirements, and if the above terms are acceptable to you, please sign the attached copy of this letter in the space provided and return it to us.

We appreciate the opportunity of continuing to be of service to your Division.

Yours truly,

METRIX GROUP LLP

Chartered Professional Accountants

The services and terms set out above are as agreed to on behalf of Northland School Division by:

Ms. Cathy Wanyandie, Board Chair

Date signed

Appendix A - Expected Form of Report

To the Board of Trustees of Northland School Division

Report on the Financial Statements

Opinion

We have audited the financial statements of Northland School Division (the Division), which comprise the statement of financial position as at August 31, 2023, and the statements of operations, cash flows, change in net assets, and remeasurement gains and losses for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Division as at August 31, 2023, and the results of its operations and cash flow for the period then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO)

Basis for Opinion

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

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

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

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Appendix A *(continued)*

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Division's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Division's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Division to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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



NORTHLAND SCHOOL DIVISION
ADMINISTRATION RECOMMENDATION TO THE BOARD

TO: THE BOARD OF TRUSTEES **DATE:** JUNE 23, 2023
SUBMITTED BY: Cal Johnson, Acting Superintendent of Schools
SUBJECT: Bursaries and Scholarships
REFERENCE(S):
ATTACHMENTS: Policy 9, AP 370 and Board Work Plan

RECOMMENDATION:
THAT the Board of Trustees approve the recommendation from the Bursary and Scholarship Committee, the list of recipients for the NSD bursaries and scholarships with funds coming from the current year-end budget, as attached.

BACKGROUND:
The Division received eight applications for various scholarships and the bursary.

RISK ANALYSIS:

NORTHLAND SCHOOL DIVISION

ADMINISTRATION RECOMMENDATION TO THE BOARD

Recipient	Home School	Registered Program	Bursary/Scholarship
Briklyn Pratt	Bill Woodward School	Mount Royal University <ul style="list-style-type: none"> Bachelor of Arts Sociology Program 	NSD Adele Grace Carifelle Memorial Scholarship (\$1,000.00) for students pursuing Early Childhood Education, Computer Related Studies or Social Work studies. NSD Scholarship of \$800 for students entering a University program other than an Education Faculty.
Hunter Pratt	Bill Woodward School	Mount Royal University <ul style="list-style-type: none"> Bachelor of Communications/Broadcast Media Studies 	NSD Scholarship of \$800 for students entering a University program other than the Education Faculty.
Destiny Chalifoux	J.F. Dion School	University of Alberta <ul style="list-style-type: none"> Faculty of Education 	\$20,000 Bursary for students entering a university program for an education degree.
Wilma (Tina) Cardinal	Elizabeth School	University of Blue Quills <ul style="list-style-type: none"> Diploma of Social Work 	NSD Adele Grace Carifelle Memorial Scholarship (\$1,000.00) for students pursuing Early Childhood Education, Computer Related Studies or Social Work studies. NSD Scholarship of \$800 for students entering a University program other than an Education Faculty.



NORTHLAND SCHOOL DIVISION
ADMINISTRATION RECOMMENDATION TO THE BOARD

TO: THE BOARD OF TRUSTEES **DATE:** JUNE 23, 2023
SUBMITTED BY: Douglas Aird, Secretary-Treasurer
SUBJECT: 2023 Capital Update
REFERENCE(S):
ATTACHMENTS: 2023 Summer Project Summary

RECOMMENDATION:
THAT the Board of Trustees approve the revised 2023 Summer Projects plan in the amount of \$2,838,260 total for schools and \$628,215 total for housing plus GST with the funds coming from Capital Reserves.

BACKGROUND:
The Board approved the 2023 Summer Capital Program March 15, 2023 with a forecast cost of \$2,218,000, based on the initial project scoping and cost estimates. After an extensive review by our construction team, further informed by feedback from on-site Maintenance and Housing staff, the initial project budgets and scopes will need to be adjusted based on:

1. Current market conditions
2. Hazardous Material removal in buildings constructed prior to 1997
3. Work recently completed by NSD
4. Additional urgent projects identified (value of work \$670,000)

In that regard, the project scope and cost analysis has been updated. The revised cost estimate includes a program for School construction upgrades and a new program for Housing upgrades.

RISK ANALYSIS:
The Division has sufficient capital reserves and the technical capacity to ensure the success of these improvements.



June 23, 2023

Capital Plan Update

Summer Projects

School	Project Description	Estimated Cost
Bill Woodward	Replace Stucco, Replace Boiler and re-balance air system	\$ 500,000
Calling Lake	Change Room Upgrade and provide gender neutral washrooms	450,000
Elizabeth	Re-roof gym and structural review and repairs to glulam beams	500,000
Gift Lake	Mechanical modifications in alignment with the MCW Hemisphere Re-Commissioning and Re-Balancing Report	80,000
Grouard	Repair Brick veneer as required, repair/replace roof, mansard, soffits, downpipes	830,000
Susa Creek	Provide walkway and windbreak for RTU	150,000
Consulting/Engineering		202,760
Project Management		125,500
Schools Total		\$ 2,838,260
Housing Projects	Provide new furnaces to 33 units, repair or provide driveways and landscaping at 28 units and replace shingles at 12 units	\$ 628,215



NORTHLAND SCHOOL DIVISION

ADMINISTRATION INFORMATION ITEM

TO: THE BOARD OF TRUSTEES **DATE:** JUNE 23, 2023

SUBMITTED BY: Cathy Wanyandie, Board Chair

SUBJECT: 2024 ASBA Trustee Governance Program

REFERENCE(S):

ATTACHMENTS:

INFORMATION ITEM

Registration is now open for the 2024 ASBA Trustee Governance Program. This program was developed in conjunction with the University of Calgary Continuing Education.

The *ASBA Trustee Governance Program* will benefit you and your school board in the following ways:

- Empower and engage trustees with key knowledge and strategies to apply to their role.
- Enable trustees to reflect upon their board practices by exploring the theory, best practice examples and real-life scenarios.

The program comprises three modules that integrate the theory and practice of leadership and effective governance. During these sessions, you will get insight, tools, templates, resources and materials that support you and the work you do. As you go through the program, you will learn how these tips and tools can be tailored to different tasks and workplace scenarios that you are undertaking.

All live sessions are mandatory to ensure active participation. Courses run from September 2023 to June 2024; the cost has yet to be determined.

Interested trustees are asked to register before September 1, 2023; notice of withdrawals must be submitted by September 5, 2023.

Program Structure**Module 1 – Governance**

Course	Hours	Dates
COR 566 School Board Trustee Governance Program - ASBA	3	Sep 14, 2023
COR 567 Financial Literacy	7	Oct 18 & 25, 2023
COR 568 Risk Management	7	Nov 15 & 22, 2023



NORTHLAND SCHOOL DIVISION
ADMINISTRATION INFORMATION ITEM

Module 2 – Strategy

Course	Hours	Dates
COR 569 Strategic Thinking	7	Jan 10 & 17, 2024
COR 570 Systems Thinking	7	Feb 7 & 14, 2024
COR 571 Strategic Planning	7	Mar 6 & 13, 2024

Module 3 – Execution

Course	Hours	Dates
COR 572 Change Foundations	7	May 8 & 15, 2024
COR 573 Conflict Management: Skills for Leaders	7	April 10 & 17, 2024
COR 574 Digital Transformation: Building Capabilities for the Future	7	Jun 2, 2024



BOARD CHAIR HIGHLIGHTS

June 23, 2023

Corporate Board Expense Summary

As of June 15, 2023

EXPENSES	BUDGET	YTD	REMAINING
Trustee Remuneration	130,250.00	139,275.00	(9,025.00)
Trustee Benefits	40,000.00	36,500.53	3,499.47
In Service Board of Trustees - PD	6,000.00	37,702.14	(31,702.14)
Legal Fees	50,000.00	1,668.27	48,331.73
Professional Services		9,304.20	(9,304.20)
Advertising	1,700.00	1,200.57	499.43
Membership Fees (ASBA/PSBAA)	33,000.00	29,885.17	3,114.83
Office Supplies	2,000.00	1,137.53	862.47
Printing & Binding	2,700.00	1,640.99	1,059.01
Postage	600.00	292.95	307.05
Travel and Subsistence	125,250.00	171,372.70	(46,122.70)
Ward 1		20,463.88	
Ward 2		41,176.08	
Ward 3		14,273.72	
Ward 4		8,874.04	
Ward 5		6,949.11	
Ward 6		14,781.34	
Ward 7		14,437.83	
Ward 8		2,808.00	
Ward 9		15,412.26	
Liability Insurance	250.00	12.43	237.57
Telephone	6,000.00	2,775.42	3,224.58
Awards	35,000.00	27,078.03	7,921.97
Furniture and Equipment	10,000.00	0.00	10,000.00
Visa Purchases/Other	91,000.00		91,000.00
Elections	20,000.00	10,602.58	9,397.42
TOTAL	553,750.00	470,448.51	83,301.49

Acting Superintendent's Highlights

June 23, 2023

Congratulations to the Graduates of 2023!

On June 10, 2023, Northland School Division (NSD) was honoured to celebrate graduation day with Tyler, Jason and Kenzie.

Bill Woodward School will be celebrating their graduates on June 17, 2023, in Anzac. Congratulations to the following graduates: Jared Weibel, Hailey Hodgson, Tayla Farnham, Kestyn Funk, Nevada Steil, Mitch Janvier and Hailey Johnstone.

Mistassiniy School will be celebrating their graduates on June 24, 2023, in Wabasca. Congratulations to the following graduates: Alexis Alook, Nicholas Auger, Karissa Beaver, Kenton Cardinal, Lionel Catt, Daniel Faubert, Camille Gordon, Shakira Grey, Elizabeth McLeod-Shaw, Christian Knowles, Kaiden Hodgins, Kade Merrier, Ghada Moellem, Akita Orr, Nikicia Waskahat, Terrence Devost-Yellowknee and Lane Young.

Career Pathways will be celebrating its graduates on June 29, 2023, in Wabasca. Congratulations to: Ashton Gladue, Matthew Noskiye, Shawn Noskiye, Shashawna Tremblay, Emma Thunder and Demaris, Young.

Congratulations on achieving a major milestone, and we can't wait to see what's next in your journey!

High School Planning

High School students in NSD will have many learning opportunities available to them in the 2023-2024 school year. The work that has been done with the High School principals to create a common schedule for next year will allow more collaboration between schools to offer the most effective programming for students' needs.

[2023-2024 High School Common Calendar Days](#)

Programs and opportunities for high school students for 2023-2024

- Dual credit courses
 - MacEwan University (4 courses)
 - Working with Olds College, NAIT for opportunities with Forestry and Tourism/Hospitality.
- CTS days set in the calendar
- Common timetable and Master Schedule for students to take courses from other schools
 - CALM this year taught by Northland Online to Paddle Prairie and Calling Lake



Students from across the province touch down in Anzac to participate in the 2023 Northland Games



Once again, the Northland Games lived up to all the hype at Anzac School and Bill Woodward School! Hundreds of student-athletes from across the province came together to participate in traditional games and track and field events. [Click here](#) to view the entire article and the photo gallery!



National Indigenous History Month & National Indigenous Peoples Day



National
Indigenous
Peoples Day

#NIPD2023



In June, we commemorate National Indigenous History Month to recognize the history, heritage and diversity of First Nations, Métis and Inuit peoples. Making time to educate ourselves and younger generations is an act of reconciliation.

In a school division where the student population is 95% First Nations, Métis, it's important for all of us to have a foundational knowledge of First Nations, Métis and celebrate the excellent work happening to weave local language and culture throughout subject areas.

NSD schools have been hosting events in recognition of National Indigenous History Month and National Indigenous Peoples Day.

New Housing Units Delivered

Suggestion: Earlier this year, Northland School Division purchased a new duplex housing unit for teachers in Wabasca-Desmarais! The new housing unit has arrived, and maintenance staff are working on setting it up for teachers to use in the near future.

NSD also ordered a new tri-plex home for teachers in Calling Lake! The new unit is scheduled to arrive in mid-September.



Fire crews express their appreciation to NSD and Chipewyan Lake School students and staff

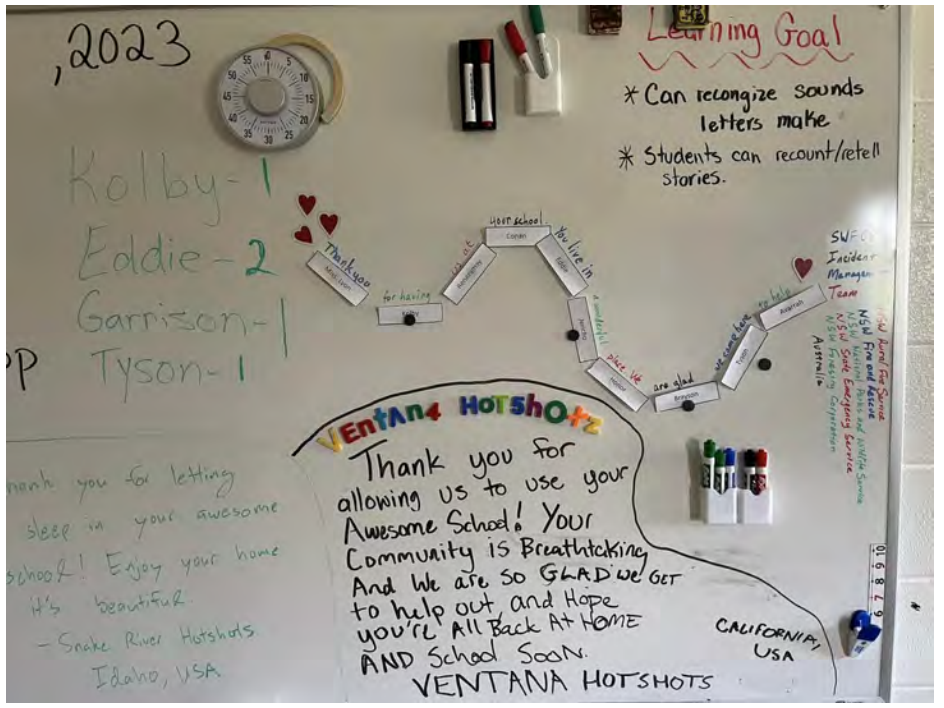


Monday, June 12, 2023, will go down as a special day for Chipewyan Lake School students and staff. That is because classes were able to resume in the school for the first time in nearly a month due to a wildfire near Chipewyan Lake.

As a result of the nearby wildfire, residents were forced to evacuate on May 15th. Until June 7th, residents stayed in evacuation centres in Wabasca-Desmarais.

In order to keep the community safe, crews from Wabasca-Desmarais, Bigstone Cree Nation, Australia, Tasmania, Idaho, California, Colorado, and Nevada worked together to tackle the large wildfire.

While protecting the community, NSD opened Chipewyan Lake School so fire crews could rest in the gymnasium. As you can see in the photos below, the fire crews expressed their appreciation to NSD and Chipewyan Lake School students and staff :)





Associate Superintendent Report

June 23, 2023

Community Cultural Gathering

As part of Northland's ongoing research partnership with MacEwan University, St. Theresa School in Wabasca hosted a weekend of community learning and listening on June 10th and 11th, 2023. On Saturday, activities included Elder stories, traditional craft making, hand games, and hunting and trapping knowledge. The evening included a delightful feast, local music and traditional dance. On Sunday, June 11, Elders and community members sat together in a circle to share their perspectives on how Northland can best incorporate traditional language and community expertise in the everyday programming at the school.

Learning Through the Wildfire Closures

All schools have felt the effects of the wildfires this year. Whether it be from excessive smoke which limits outside activities or actual closure, all students were impacted. Seven schools were required to close for two days or more. The longest closures were over three weeks. The school's staff were very creative in finding ways to enable learning to occur. Our transportation needs adjusted according to different living and/or drop off locations. Learning changes included operating in a different school, offering online learning, providing paper learning packages, and even offering lessons in a hotel lobby. We are thankful for the energy and support shown by parents, students and staff to continue with learning given the challenging situations.

New Curriculum Implementation Strategy - August 2023

In September 2023, Northland School Division students will learn from new curriculum in the following areas:

- **K-3 Science**
- **4-6 Mathematics**
- **4-6 English Language Arts**

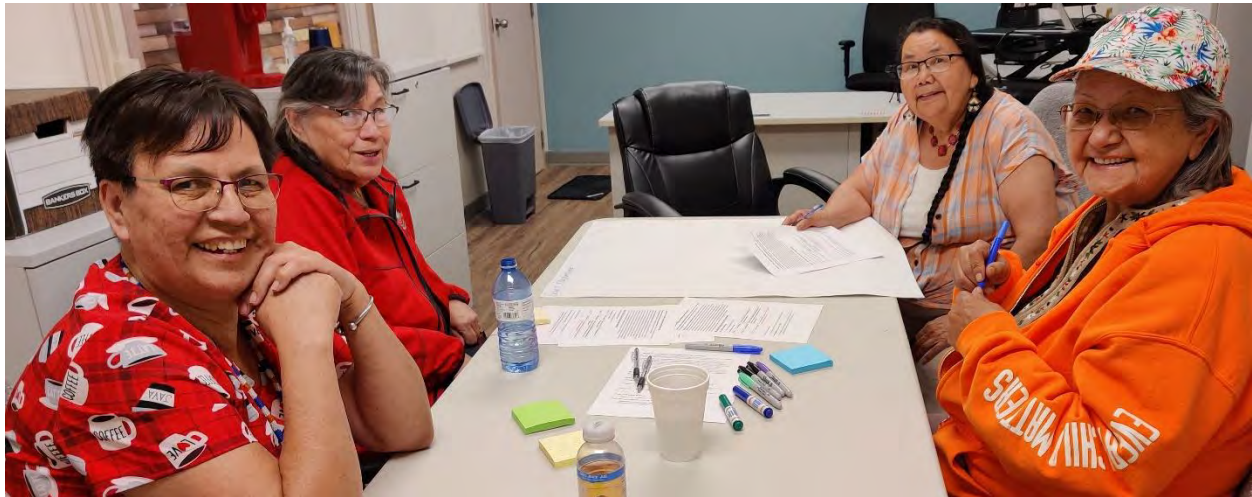
As part of NSD's continuing strategy to support teachers implementing new curriculum in our division, Pedagogical Supervisors will lead sessions on the weekend of August 19-20, 2023. These optional sessions will offer a guided deep-dive into curriculum development for each of these programs of study.

FNMI Department Report June 23, 2023

Due to fires, the May 17th & 18th Traditional Teachings Inc. camp with Elders, knowledge keepers and cultural advisors scheduled for Anzac to increase principals' professional learning on First Nations and Metis perspectives and experiences had to be rescheduled for the fall.

As part of the ongoing partner process to engage Elders, families and community members, Northland and MacEwan University, are hosting community gatherings with Elders, staff and parents. On March 29th, parents, guardians, NSD staff and MacEwan partners hosted a community supper and information on the engagement project in Hillview School. Another two-day gathering is being held at St. Theresa School on June 10th and 11th as a means of aligning TRC calls to action for developing and implementing Kindergarten to Grade 6 curriculum for intercultural understanding, mutual respect and sharing to enhance literacy, numeracy, language and culture education.

Northland is working with school community Elders, knowledge keepers and partners to promote the growth and development of Cree, Dene and Metis students' linguistic competencies and cultural learning opportunities.



To support TRC calls to action and guided by Policy 1 sacred teaching, the Director is providing staff in Susa Creek with two full days of cross-cultural awareness training in June. The goal is to work with language instructors and education assistants to align appropriate subject areas with the purchased literature resources in culture and languages, identity and wellbeing, residential school experiences, treaties and land base learning. The holistic instruction practice will provide an opportunity to involve book talks, Cree read-aloud and storytelling to link student learning and well-being to ways of living on the land with local Elders, knowledge keepers and cultural advisors.

FNMI Department Report

June 23, 2023

On June 26th, Metis Settlements instructors and their invited Elders are travelling to Metis Crossing Ventures Ltd by Smokey Lake to experience a historical and cultural connection for student learning opportunities. The full-day agenda includes speakers who will share their Michif language, the history of settlements' way of life and walks to meet the Metis and wildlife on site.



Elders know that to preserve the declining language speakers, students and parents have to enhance their history, social and cultural awareness in a variety of learning situations and activities. Northland will support and assist young parents in Wabasca to engage in learning through a summer language and culture camp for two weeks in July.



Community role models, Cree instructors and Elders will provide guidance through values, daily routines, traditional child rearing, and beginner's Cree for the home vocabulary and phrases. As part of the CTS Credentialed pathway, HS students can achieve a credit award by providing babysitting for the young parents' children attending.



IT/ET Department Report

June 23, 2023

The 2022/2023 school year has been a busy and productive year for the IT/ET department. A number of projects related to network infrastructure, hardware and devices, end-user support, student and staff learning, and advising on the construction of the new Mistassiniy School have been completed or are currently underway. Below is a summary of the department's activity during the school year.

Projects

New Mistassiniy School:

The IT department has been actively involved in planning for the technology infrastructure and educational technology needs of the new Mistassiniy School. Hardware for network and wifi infrastructure have been ordered along with new student and staff devices. A state-of-the-art digital wall is planned for the gymnasium along with a number of educational technology tools for teaching STEM-related concepts such as 3D printing and robotics. In addition, the IT team has been involved in planning and procurement related to safety and security such as a modern PA system and an expansive network of advanced security cameras. The IT department will be directly involved in the technology-related installation and setup of the new school in the fall as we prepare to welcome students and staff into a building that is fully equipped for 21st century learning.

Infrastructure, Maintenance and Upgrading:

The IT team has focused on maintaining and upgrading technology infrastructure in order to ensure that our school division has the modern technology required to adequately facilitate teaching, learning, and the business processes of our organization. At the beginning of the school year, the IT team supported the implementation of a new fleet of Ricoh copiers across the division to replace the previous copiers that had reached the end of life. We have also begun the process of replacing servers in several schools and refreshing the network by replacing aged switches and routers and enhancing the wifi. These upgrades will improve the internet connectivity in our schools and ensure that our network remains robust and secure. The IT team has also been working on maintaining and upgrading the phone system in order to ensure that phone services across Northland remain viable and stable. Finally, we have also been working on upgrades and changes to our active directory. The active directory remediation will facilitate the move to a hosted solution for Atrieve in the fall, which will enhance the reliability and stability of systems used by the finance, payroll, and HR departments.



IT/ET Department Report

June 23, 2023

CSL Elementary Report Card Migration:

The IT department has engaged in a project to move the current CSL elementary report card to our own cloud-based platform. The current outside vendor that hosts the report card is discontinuing their support for the service in August 2023. This has created the need for NSD to migrate this reporting tool to a self-managed and hosted solution in order to maintain reporting stability and consistency. The CSL report card has been successfully utilized by NSD for six years.

Student and Staff Device Evergreening:

The IT Team continues to engage in a systematic and proactive approach to student and staff device upgrading and replacement. In order to ensure that all devices are maintained and functioning at a satisfactory level, we routinely cycle out devices that have reached the end of life utilizing a planned evergreening process. Evergreening includes Chromebooks, school staff computers/laptops, other office staff devices, school cell phones, and ensuring each school has an all-in-one desktop computer system for staff who are not assigned a computer for their work. In addition, new Viewsonic interactive displays were installed in schools.

Cybersecurity

The cybersecurity landscape has become increasingly challenging for all organizations worldwide, including school divisions. In order to enhance the security and integrity of our network, secure our data, and meet the requirements of our cybersecurity insurance provider, the IT team has implemented a number of security enhancements this year. At the beginning of the school year a new backup server was installed offsite to ensure built-in redundancy and business continuity. A security information and event management system (SIEM) was put in place to provide 24/7 monitoring of traffic in and out of our network in order to identify and mitigate any network security issues. The IT team also implemented privileged access management (PAM) to protect user accounts that have higher levels of access and DomainKeys Identified Mail (DKIM) was added to provide an additional layer of security for our email system. Content filtering was enhanced to increase online safety for students and staff while we further customized our Google Workspace settings to improve overall security. We continued to use KnowBe4 to deliver training related to phishing awareness. Finally, a new asset management tool was implemented to better track technology assets and to ensure the security of devices that connect to our network.

Ticketing and End User Support

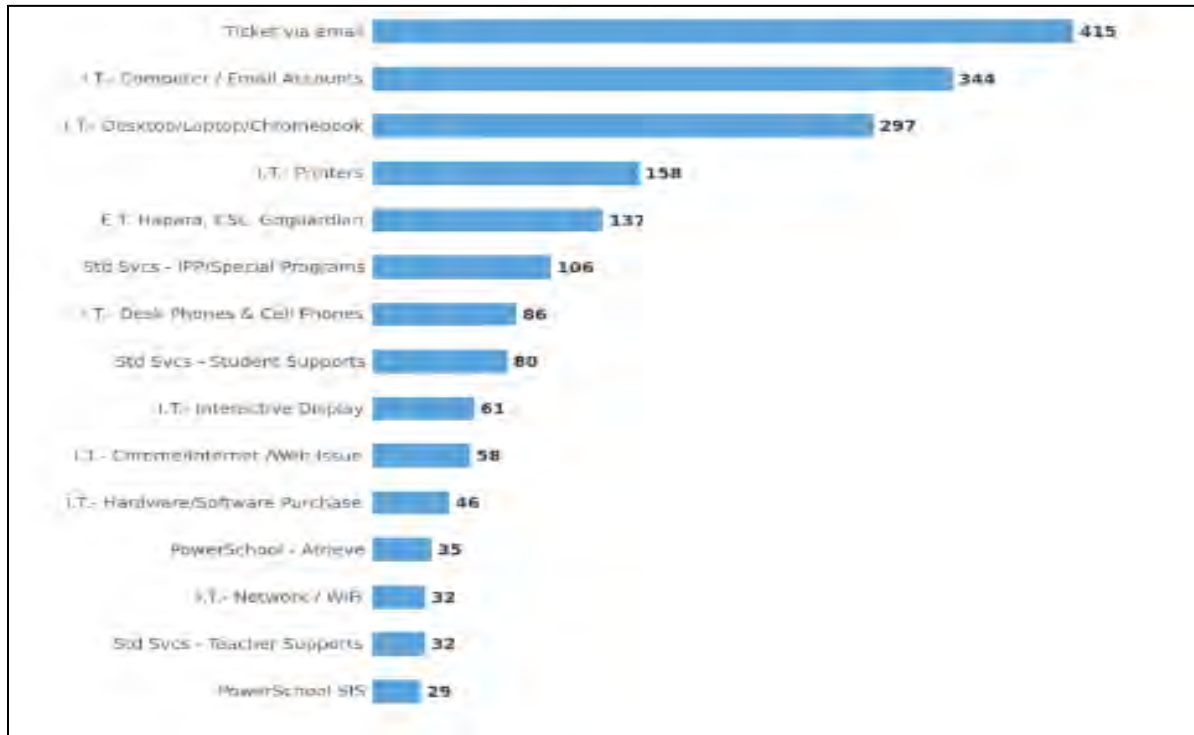
The School Dude ticketing system continues to be the primary tool for receiving and tracking end user support requests. In the current school year, 1827 support requests



IT/ET Department Report June 23, 2023

have been received from users across the division with user/email account, device (laptop/desktop/chromebook), educational technology, and copier related requests being the most common. In January 2023, the department implemented a help desk support position to enhance end-user support and to ensure that priority support tickets are addressed immediately and resolved in a timely manner. This new position has improved overall user satisfaction and has helped meet the increasing technology demands across the school division. We improved the integration and alignment of the student information system (Docushare) and the IT maintenance technologies (various). This integration provides for better alignment with division technology goals and improves service and support to schools and users.

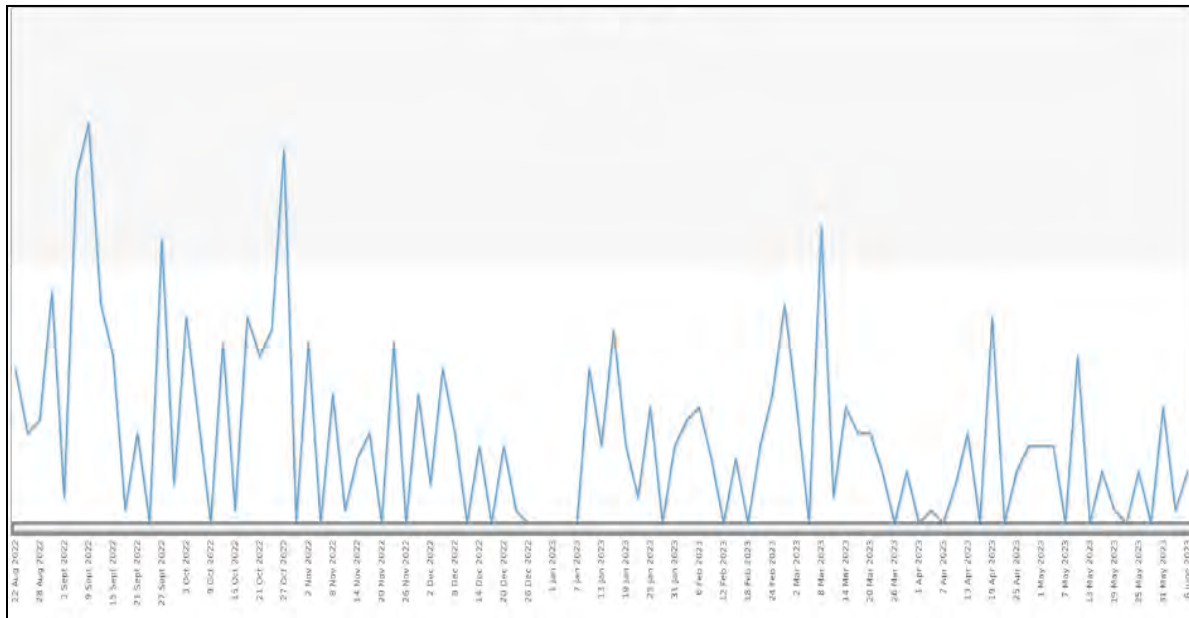
Created Tickets by Work Type 2022/23





IT/ET Department Report June 23, 2023

Created Tickets Timeline 2022/23



Student Learning

Over the course of the 2022/23 school year, several special events and learning opportunities were held to support K-12 technology learning. These sessions focused on 21st century learning competencies such as STEM learning, technology skill development, and digital citizenship and wellness for students. The following list represents some of these learning opportunities:

- Digital Skills Weeks
 - Digital Wellness
 - Storybook Coding
 - Game On!
 - Research Skills and Credibility
- Introduction to Tinkercad Co-Taught Lesson
- 3D Printing and Design Co-Taught Lessons
- NCA Computational Thinking, Coding and Robotics
- Mind Fuel Coding and Robotics Cohort

In addition to learning sessions, additional learning resources, tools, and supports were provided to schools to enhance technology related learning. For example, 3D printers were placed in 17 schools, while all schools received document cameras and new video conferencing/recording tools. In addition and as mentioned in a previous section, new viewsonic interactive displays were installed in several schools to enhance the learning



IT/ET Department Report

June 23, 2023

experience for students. The following list represents some of the technology related learning resources placed in schools this year:

- 3D printers
- Finch Robot 2.0 Kits
- Ozobot/Sphero Robotics Classroom Kits
- Maker Resources (Cricut Tools and Vinyl Cutting Plotting Machines)
- Snap Circuit Electricity Classroom Kits
- Bee Bot Classroom Robotics Kits
- Sora Online Reading App

Professional Learning

Throughout the school year, numerous learning opportunities were held to support teachers and division staff with technology integration, 21st century learning, and with the implementation of STEM learning. For example, several NSD educators attended a teacher symposium in Peace River in order to better understand how to approach computational thinking and robotics instruction in their classrooms. Also, a cohort of grades 7-12 teachers participated in two ongoing communities of practice that explored using technology to engage students and support course completion. Finally, educational assistants from across the school division attended technology learning sessions that were hosted by the IT/ET team. The following list illustrates some of the technology learning opportunities that were provided for division staff:

- Northern Coding Academy Teacher Symposium
- Hapara Office Hours
- Ricoh Copier Training (2 sessions)
- Educational Assistant Professional Learning
- Communities of Practice

(Learning Management Systems That Support Course Completion)

(Technology Tools for Student Success)

- Google Power Hour 1 and 2
- Screencastify for Teachers
- Introduction to Coding and Computational Thinking
- Research Skills and Credibility

Overall, the I/ET department experienced many successes and made good progress on numerous projects during the 2022/23 school year. Our department goals for the next school year include continuing to progress with network maintenance and upgrading projects, continuing to improve our cybersecurity preparedness, and continuing to provide timely and efficient technology support and services to both school based and central office end users. We also intend to continue to provide support for technology



IT/ET Department Report June 23, 2023

integration and 21st century learning in classrooms and across the school division. We will continue to offer opportunities to promote and encourage digital wellness, digital citizenship, and STEM learning while also supporting teachers and students as they utilize technology tools to enhance and engage with curriculum while also promoting communication, collaboration, critical thinking, and creativity.

NCA Teacher Symposium, Peace River, March 2023



NCA Teacher Symposium, Peace River, March 2023





IT/ET Department Report June 23, 2023

NCA Teacher Symposium, Peace River, March 2023



3D Printing and Design Session, St. Theresa School, March 2023



Digital Skills Week Session, Gift Lake School, January 2023



Now it's your turn!

As a class, take a **sequence** and **CHANGE** one thing about it – the **beginning, middle OR end!**





IT/ET Department Report

June 23, 2023

Coding and Robotics with Finch 2.0, St. Theresa School, April 2023



Coding and Robotics with Finch 2.0, Chipewyan Lake School, May 2023



SCHOOL FOOD SERVICES DEPARTMENT REPORT

JUNE 12, 2023

Emily Hunt, SFS Operations Manager

School Food Services offers nutritious, cost effective lunchtime meals and nutrition breaks to seventeen Northland School Division schools. Program consultants use Canada's Food Guide to Healthy Living and the Alberta Healthy Nutrition guidelines to plan the menus. Twenty three cooks, with support from one operations manager and one program consultant provide meals to registered students. The program has an annual budget of \$2.1M. Support is received from other departments across the Division.

Highlights and Improvements

School Food Services has been working closely with Breakfast Clubs of Canada to provide healthy breakfast items to the students. We started out the school year with nine schools receiving funds from Breakfast Clubs of Canada and have since received funding for two additional schools, Paddle Prairie and Conklin. The remainder of the schools are on a waiting list. A highlight for School Food Services this year was a visit from Breakfast Clubs of Canada and Danone to Mistassiniy and Gift Lake Schools. At Mistassiniy School, the visitors put on an assembly for the students and worked alongside food studies students to prepare fresh fruit and yogurt parfaits which they helped serve to all of the classes. At Gift Lake they assisted in the preparation of pancakes with fresh strawberries and sat amongst the students to share breakfast and conversation. There is a wonderful video that was made during the visits and is available on the Breakfast Clubs of Canada website.

Supply shortages continued to be a major concern this year. Many items, including staple items, were out of stock frequently and we tried our best to make substitutions without making too many menu changes. It appears as though this will continue indefinitely. Some of this is due to companies closing, transportation challenges and weather events. As of December 2022, the government eliminated the use of disposables in six different categories. Suppliers were not allowed to bring in items such as plastic cutlery and items made of foam anymore. Any items that they have on hand can be sold until December of 2023 and by then they must transition to approved products. This has proved to be challenging as the new products are very costly and there isn't sufficient supply of the new products to meet the demand for the previous products. We need to keep some items on hand in the event that a school doesn't have potable water. In other areas, we are looking to either eliminate, or find affordable alternatives

We were able to save over \$20,000 in delivery charges this year as Gordon Foods began using their own truck to deliver groceries to Gift Lake, Grouard, Bishop Routhier and Hillview Schools. They had been using a third party trucking company in previous years. Suggestions of other businesses that they could approach to provide services has resulted in GFS having sufficient volume to deliver directly.

Future Plans

Staff coverage continues to be an issue at some of the programs and we are continuing to look at ways to encourage people to apply for casual positions. Last year I discussed the need for a succession plan for the Operations Manager and Program Consultant positions. The Program Consultant position has been open since November 1, 2022 and as yet, there have been no suitable applicants. There are a number of reasons for this including increased job availability, a province-wide shortage of nutrition managers, people not wanting to travel, and people not wanting to move away from larger cities. I have been working with our grocery supplier CPS to put together a program in which the cooks can enter the grocery order and it will go into a cart, but not be submitted. The program consultant can then go into the cart, check the order and submit it. This will save the program consultant considerable time, and also be a safe guard in the event that the program consultant becomes ill, as someone else can submit the orders. We are also working on a program that would enable the cooks to take inventory on a tablet. We are having it set up such that the cooks have to take a proper inventory

in order to generate an order. This will help to resolve the issue of some cooks filling in the amount to order column on the grocery ordering sheets without filling in the amount on hand column. This will help reduce food wastage and food cost.

One of the operational goals for the current year was to streamline School Food Services processes. This included supporting the kitchen staff to enter absences electronically into Atrieve rather than sending paperwork to central office. For the majority of the programs, this has been successful.

Another goal was to provide computer training for kitchen staff and ensure that there is a computer available for them. This would also support the rollout of online safety training and email communication. Some staff have had difficulty with and are working to activate the two step authentication process. A number of staff are interested in becoming more knowledgeable about computers, but find a lack of available courses in their area. Some prefer in person training. For next year, I would like to have interactive Zoom courses available for the cooks, custodians, and bus drivers on PD days. This way, they could have Chrome books with them and work through any challenges they are having in real time.

School Food Services has also been working with payroll and Human Resources to reduce/eliminate differences between the School Food Services terms and conditions and other Northland staff. This will support payroll integration and reduce costs and complexity. The main difference that still exists is that the rest of the Northland staff get 90 sick days while the School Food Services staff only get 20 sick days. Payroll compared School Food Services absences to other departments and found that the number was no worse, if not better than the other departments. I would like to see the School Food Services staff get the 90 sick days as we are all Northland Staff and the benefits should be the same for all departments.

An exciting goal is to assist with setting up the new kitchen at the new Mistassiniy School. This will include moving some existing equipment, setting up the kitchen in the most efficient manner, training existing kitchen staff in the use of new equipment, and developing new procedures.