

Board Operations 1-4

Committees of the Board

Policy

In their attempt to govern School District No. 71 (Comox Valley) in an effective and efficient manner, the Board of Education may establish board standing and ad hoc committees as deemed necessary. The chair of the board and members serving on committees shall report to the board on the progress and work of the committee.

Guidelines and Procedures

1. The Board of Education shall:
 - a. at its annual organizational meeting, establish such standing committees, and terms of reference for each, as deemed necessary; and
 - b. at any duly constituted meeting, establish ad hoc committees, and terms of reference for each, as deemed necessary.
2. When committee recommendations are presented to the board, trustee members of the committee may vote freely, for or against the recommendation.
3. The board shall elect annually trustees to the following positions:
 - a. B.C. School Trustees' Association Representative and Alternate; and
 - b. B.C. Public Schools' Employer Association Representative and Alternate.
4. The chair of the board shall make annual trustee appointments as follows:
 - a. Comox Valley Sports Commission Representative.
 - b. Professional Development Committee Representative.
 - c. Tribune Bay Outdoor Education Society Representative.

- d. Aboriginal Education Council Representative.
 - e. District Parent Advisory Committee (DPAC) – Two (2) Trustee representatives.
 - f. School Parent Advisory Council (PAC) Liaison – One (1) Trustee per school.
 - g. Comox Valley Regional District Go Smart Integrated Transportation Committee – One (1) Trustee representative and one (1) alternate.
 - h. Comox Valley Social Planning Society – Two (2) Trustee representatives.
 - i. Curriculum Development – One (1) Trustee representative and one (1) alternate.
 - j. Teacher Mentorship – One (1) Trustee representative.
 - k. District Calendar Committee – One (1) Trustee representative.
5. Standing committees assist the board with work of an ongoing or recurrent nature. The chair of the board shall appoint trustees to the standing committees. Standing committees will meet as required or as set out in legislation or policy.
- a. Labour Relations Committee
 - The Board of Education shall establish a Labour Relations Committee comprised of the **two (2) trustees** also appointed to be B.C. Public Schools’ Employer Association representatives.
 - The role, responsibility and structure of the Labour Relations Committee shall be as prescribed in *Appendix A* of this policy.
 - b. Finance Committee
 - The Board of Education shall establish and maintain a Finance Committee to assist the board with the financial fiduciary responsibilities established in the *School Act*.
 - The role, responsibility and structure of the standing Finance Committee shall be as prescribed in *Appendix B* of this policy.
 - c. Facilities – Property Committee
 - The Board of Education shall appoint three (3) trustees to this committee.
 - *The Facilities – Property Committee*, who working with the secretary treasurer and director of operations shall make recommendations to the board regarding all matters pertaining to SD71 property.
 - d. Policy Committee
 - The Board of Education shall appoint three (3) trustees to this committee.

- *The Governance – Policy Committee*, working with the superintendent of schools will make policy recommendations to the board.
- e. *Education Evolution Committee*
- The Board of Education shall appoint three (3) trustees to this committee.
 - *The Education Evolution Committee*, working with the assistant superintendent will make recommendations to the board regarding school district planning, school programs and initiatives.
6. The chair of the board may appoint trustees to ad hoc committees with a specific mandate established by the board for a specific period of time or until the established mandate has been completed.

APPENDIX “A”

Labour Relations Committee

Purpose

The Labour Relations Committee shall engage in discussions with employee groups to reach agreement on a Collective Bargaining Agreement for ratification by the Board of Education, and participate as board representatives on labour relations matters when required.

Authority

The Committee shall be delegated the authority to achieve a Memorandum of Agreement within the mandate as established by the Board of Education, and to consider other labour relations matters arising from collective agreements.

The Committee shall also serve in a liaison role with the Comox Valley District Teachers’ Association (CDTA), Canadian Union of Public Employees (CUPE Local 439) and Excluded Support and Supervisory Personnel Association (ESSPA).

Composition

1. Two (2) board members that serve as the BC Public Schools Employer Association representatives (2 member) and one alternate;
2. superintendent of schools, secretary treasurer, assistant superintendent, and director of human resources.

Meetings:

As required by legislation and agreed to with the employee groups.

APPENDIX “B”

Finance Committee

The Finance Committee is an advisory committee appointed by, and at the pleasure of, the chair of the board.

The mandate will be interpreted in the context of the *School Act*, the Board Operations Policies, and all applicable laws and regulations and policies and procedures. This mandate has the effect of a board policy to guide the committee members of the school district.

The committee reports to and is accountable to the Board of Education. The committee may delegate information assembly, assessment, or advisory responsibilities to such advisors or subcommittees as it reasonably sees fit. The committee shall establish an Audit Sub-Committee to assist with the board’s financial fiduciary responsibilities established in the *School Act*.

The school district will provide the committee with reasonable resources for its work, including engaging and compensating any outside advisor that the committee reasonably determines necessary to carry out its purpose. Such advisors will be accountable to the committee.

Purpose

The mandate of the committee is assist the Board of Education in its financial oversight responsibilities and to consider and make recommendations to the board on important financial matters. The committee will provide strategic direction and oversight of the development and updating of financial reports, including policies, information technology systems and reporting, and a review of the planning assumptions made by administration. Additionally, the committee will provide strategic direction into, and assessing corporate performance including banking and finance, and reviewing annual budgets and financial reports for consistency with strategic plans. The committee is responsible for the oversight and development of the annual and amended consolidated budgets.

Committee Membership

The Finance Committee will consist of the following members:

1. two (2) board members, one of whom shall act as chair of the committee;
2. secretary treasurer, director of finance, director of operations assistant superintendent and, superintendent of schools.

Key Responsibilities

The Board of Education and Superintendent of Schools recognizes that the committee’s role is one of oversight. Management is responsible for financial administration including establishing internal

controls and preparing the district financial statements. Management have more time, knowledge, and information to address day-to-day details and decisions; the committee is expected to exercise reasonable care and due diligence but not to provide any expert or special assurances as to the work of others.

The following responsibilities are guidelines subject to such other requirements or limitations, designated by resolution of the Board of Education from time to time, and to special circumstances:

1. Financial Policies and Information

The committee will review and recommend to the Board of Education for approval:

- a. internal strategic plans, goals, policies, and budgets related to the financial management and administration of the school district, including:
 - the budget framework, leading to the consolidated district budgets;
 - the appropriateness of accounting policies and financial reporting practices used by the district;
 - any significant proposed changes in financial reporting and accounting policies and practices to be adopted by the district;
 - any new or pending developments in accounting and reporting standards that may affect or impact the district;
 - the revenue framework, government financing, special purpose grants, and school fees;
 - capital expenditures;
 - policies on investment portfolios or portfolio performance;
 - debt acquisition, conditions and management; and,
 - compliance reporting for the board.
- b. Banking resolutions, debt financing transactions, and material operational agreements consistent with this policy.

2. Financial Accountability and Public Disclosures

The Finance Committee will:

- a. review, and report to the Board of Education, the following public disclosure documents:
 - quarterly and annual reports;
 - financial reports;
 - budget information; and,
 - other financial reports, as applicable.
- b. evaluate annually:
 - its performance in accordance with board approved documents or direction; and,

- this mandate and related policies.
- c. receive for information:
- periodic financial reports sent to the province; and,
 - public bodies report.

3. Audit Sub-Committee

Purpose

To assist the board and the superintendent of schools in fulfilling its oversight responsibilities for the financial reporting process, the system of internal control over financial reporting, the audit process (including GAAP / PSAB compliance), and monitoring the school district's compliance with laws and regulations pertaining to financial operations.

Authority

The Audit Sub-Committee has authority to conduct or authorize investigations into any matters within its scope of responsibility. It is empowered to:

1. with the consent of the Board of Education, retain outside counsel, accountants or others to advise the committee or assist in the conduct of an investigation;
2. seek any information it requires from employees – all of whom are directed to cooperate with the committee's requests – or external parties; and
3. meet with the secretary treasurer and superintendent of schools, external auditors or outside counsel, as necessary.

Composition

The Audit Sub-Committee will consist of the following members:

1. Two (2) board members appointed to the Finance Committee, one of whom shall act as chair of the Audit Sub-Committee; and
2. Two members of the public, who are independent to the school district, have no relationship to the audit firm and who are knowledgeable about financial procedures and analysis.

Meetings

The Audit Sub-Committee will meet at least once a year, with authority to convene additional meetings, as circumstances require. All committee members are expected to attend each meeting in person or via teleconference or videoconference. The committee will invite members of management, auditors or others to attend meetings and provide pertinent information, as necessary. It may hold private meetings with auditors and executive sessions.

Minutes of meetings will be prepared. Committee reports shall be provided at regular meetings of the Board of Education, unless, in the opinion of the committee chair, disclosure of such reports would not be in the public interest. The executive assistant to the superintendent of schools shall act as the recording secretary to the committee.

Compensation

The Audit Sub-Committee members shall be compensated as follows:

1. Elected school trustees as per Board Policy
2. Public members \$250 for each full day / \$125 for each half day

Responsibility

The Audit Sub-Committee will carry out the following responsibilities:

- Financial Statements:
 1. review significant accounting and reporting issues, including complex or unusual transactions discovered by auditors or revealed by a whistleblower;
 2. review with management and the auditors the results of the audit, including any difficulties encountered;
 3. review the annual financial statements, and consider whether they are complete, consistent with information known to committee members, and reflect appropriate accounting principles; and
 4. review with management and the auditors all matters required to be communicated to the Board of Education.
- Internal Control:
 1. consider the effectiveness of the school district's internal controls over annual reporting, including information technology security and control; and

2. understand the scope of the auditor's review of internal control over financial reporting, and obtain reports on significant findings and recommendations, together with management's responses.
- Audit:
 1. review the auditor's proposed audit scope and approach;
 2. review the performance of the auditors, and provide a recommendation to the Board of Education regarding the final approval for the appointment or discharge of the auditors;
 3. review and confirm the independence of the auditors by obtaining statements from the auditors on relationships between the auditors and the school district, including non-audit services, and discussing the relationship with the auditors; and,
 4. on a needs basis, meet separately with the auditors to discuss any matters that the Audit Committee or auditors believe should be discussed privately.
 - Compliance:
 1. review the findings of any examinations by regulatory agencies, government ministries and any audit observations; and
 2. obtain updates from management and, when required, updates from legal counsel regarding compliance matters.