



MARCH 2022 – BOARD OF GOVERNORS PUBLIC MEETING

Meeting Date: March 23, 2022
Meeting Time: 8:30 a.m.
Meeting Information: Via Zoom – link provided in the calendar invite
<https://us02web.zoom.us/j/86958942096?pwd=VDY4R2RuWG1uaS9STEM2cW9jbXI0dz09>


1. Call to Order, Land Acknowledgement and Confirmation of Quorum
2. Declaration of Conflict
3. Approval of Meeting Agenda
4. Consent Agenda
The following items will be addressed through the consent agenda unless specifically requested to be removed for separate attention, by request.
 - 4.1 Minutes from the January, 26, 2022, Public Board of Governors Meeting 📎 pages 3-8
5. Business Arising (not otherwise covered)

Board Education












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| 6. | Academic Quality Assurance | S. Dupret & N. Leach | 10 mins |
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Decision Items

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|----|--------------------------------------------|--------------------------|---------------|
| 7. | College Quality Assurance Policy Revisions | S. Dupret & N. Leach | 10 mins |
| | - 7.1 #2-213 – Program Quality Assurance | | |
| | 📎 pages 9-13 | | |
| | - 7.2 #2-202 – Program Advisory Committees | | |
| | 📎 pages 14-17 | | |
| | - 7.3 #2-212 – General Education | | 📎 pages 18-22 |
| 8. | College Health & Safety Policy Revisions | T. Williams & K. English | 15 mins |
| | - 8.1 #4-407 Firearms and Weapons | | 📎 pages 23-26 |
| | - 8.2 #4-412 Health and Safety | | 📎 pages 27-30 |
| | - 8.3 #4-413 Smoking and Tobacco Use | | 📎 pages 31-34 |
| | - 8.4 #4-429 Cannabis Possession and Use | | 📎 pages 35-38 |

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| 9. | Employee Development Policy Revisions  pages 39-42 | E. Zdolec | 5 mins |
| 10. | Program Title Modifications  pages 43-44 | S. Dupret & B. Goodwin | 5 mins |

Information Items

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| 11. | Environmental Social Governance (ESG) Update
 pages 45-46 | B. Goodwin | 5 mins |
| 12. | Equity, Diversity, and Inclusion Action Plan  pages 47-65 | E. Zdolec & S. Dupret | 5 mins |
| 13. | Winter 2022 Day 10 Enrolment Update - Presentation | D. Van Parys | 10 mins |
| 14. | COVID Financial Impact Projection - Presentation | D. Van Parys & A. Lam | 5 mins |
| 15. | Finance and Audit Committee Items | D. Gillespie, D. Van Parys & A. Lam | 15 mins |
| | 15.1 Receive Financial Position Reports – as of January 31, 2022  Summary Briefing Note  pages 66-68 <ul style="list-style-type: none"> - Statement of Revenue and Expenditures for the 10 months ended January 31, 2022  pages 69-70 - Quarterly Financial Forecast for the year ending March 31, 2022  pages 71-72 - Quarterly Cash Flow Projection for the year ending March 31, 2022  page 73 - Balance Sheet as of January 31, 2022  pages 74-75 - Financial Sustainability Metrics (Health Indicators)  page 76 | | |
| | 15.2 Receive Frost Student Association (FSA) and Student Administrative Council Financial Statements  pages 77-117 | | |
| 16. | Board Chair Verbal Update | F. Clifford | 5 mins |
| 17. | President's Report  pages 118-121 | M. Adamson | 5 mins |

Discussion:

- | | | | |
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| 18. | Other Business | | |
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Adjournment approximately 10:05 a.m.



PUBLIC MEETING MINUTES

Meeting Date: January 26, 2022
Meeting Location: Virtual Meeting via Zoom

Meeting Attendance:

Present:

Fred Clifford, Board Chair
Paul Downs, Vice Chair
Don Gillespie
Cynthia Chan Reynolds
Laura Coles
Sudha Datta
Kerri Davies
Angela Keeley

Jason Fleming
Tim Kennaley
Ben Currelly
Thom Luloff
Michael Nasello
Pam Stoneham
Maureen Adamson, President

Regrets:

Lisa Reed

Senior Administration:

Christy DeMont, Chief Technology Officer
Sandra Dupret, Executive Vice President, Student and Academic Experience
Brett Goodwin, Vice President, Applied Research & Innovation
Annie Lam, Vice President, Corporate Finance
Drew Van Parys, Executive Vice President, Economic and Community Development
Terry Williams, Director, Physical Resources
Esther Zdolec, Vice President, Human Resources and Organizational Effectiveness
Liz Stone, Indigenous Knowledge Leader

Guest:

Tania Clerac, Dean – School of Environmental & Natural Resource Science

Administrative Support:

Sarah Beirness, Operations Manager – President's Office
Sara O'Halloran, Senior Administrative and Media Relations Specialist

1. Call to Order, Welcome to the Traditional Territory and Confirmation of Quorum

The Chair called the meeting to order at 9:33 a.m. and acknowledged that the Board of Governors hosted the January 26, 2022 virtual public meeting on the traditional lands of the Mississauga and Anishinaabe peoples.

Quorum was confirmed and all in attendance were welcomed.

Ben Currelly was congratulated on his recent re-appointment as an Order in Council Governor for a two (2) year term effective January 4, 2022.

The Chair announced that Marg Cox resigned from the Board in December. Marg was thanked for her time and contributions as a Governor, and for her steadfast commitment to the College.

Congratulations on behalf of the Board was extended to Sandra Dupret and Drew Van Parys on their new Executive Vice President roles and Kate McGartland on her new role as Acting Registrar.

Liz Stone, Fleming College's Indigenous Knowledge Leader was welcomed as the newest member of Fleming College's Senior Management Team.

2. Declaration of Conflict

None.

3. Approval of Meeting Agenda

Moved by Kerri Davies and seconded by Sudha Datta that the Board of Governors of Sir Sandford Fleming College approve the agenda of the January 26, 2022 public meeting as presented.

Carried.

4. Consent Agenda

Moved by Michael Nasello and seconded by Paul Downs that the Board of Governors of Sir Sandford Fleming College approve the consent agenda for the January 26, 2022 public meeting and, through this consent approve the minutes from the November 24, 2021 public meeting.

Carried.

5. Business Arising

None

6. International Student Tuition Fees

A briefing note outlining the proposed international tuition increase was included in the meeting package.

The College recommended a 2% increase for all international tuition fees effective September 1, 2022. The rationale for the increase is to remain competitive in the international market, help offset inflationary increases in delivery costs, and enhance the international student experience.

Moved by Jason Fleming and seconded by Don Gillespie that the Board of Governors of Sir Sandford Fleming College approve the increase in international student tuition fees as presented for implementation September 1, 2022.

Carried.

7. Revised Procurement Policy #4-411

A briefing note summarizing the changes to the College's procurement policy, and the revised policy, were included in the meeting package. The revised policy was endorsed by the Finance and Audit Committee at their January 12, 2022, meeting. Revisions modernized the policy and procedure while ensuring internal controls remained intact.

Moved by Don Gillespie and seconded by Sudha Datta that the Board of Governors of Sir Sandford Fleming College approve the revised Procurement Policy #4-411 for implementation February 1, 2022.

Carried.

8. Revised Animal Care Policy #9-902

The Chair welcomed Brett Goodwin, Vice President Research and Innovation. A briefing note summarizing the changes to the policy, and the revised policy were included in the meeting package.

The policy was amended in preparation for the upcoming Canadian Council for Animal Care CCAC assessment. The most significant revision to the policy was the transfer of policy responsibility from the Vice President Academic Experience to the Vice President Applied Research and Innovation. The change in responsibility addresses the increasing use of animals in applied research and recognizes the importance of animal care compliance for Tri-Agency research funding.

Moved by Michael Nasello and seconded by Thom Luloff that the Board of Governors of Sir Sandford Fleming College approve the revised policy #9-902 Animal Care and Welfare for implementation February 1, 2022.

Carried.

9. Four Year Degree Programs – School of Environmental & Natural Resource Science

The Chair welcomed Sandra Dupret, Vice President Academic and Student Experience and guest Tania Clerac, Dean School of Environmental & Natural Resource Sciences.

Fleming College's School of Environmental & Natural Resource Science proposed the creation of four (4) year degree programs in the following fields: Applied Natural Resource Management; Applied Aquatic Sciences; and, Applied Forestry. The degree fields were selected based on recent labour market scans, competitor information, subject matter expertise and existing resources. The school intends to submit the degree application prior to the completion of the upcoming OCQAS audit.

Moved by Laura Coles and seconded by Thom Luloff that the Board of Governors of Sir Sandford Fleming College approve proceeding with the development of four (4) year degree programs at the School of Environmental and Natural Resource Sciences, for implementation 2023.

Carried.

10. Earth Resource Technician – Program Modification

The Chair welcomed Sandra Dupret, Vice President Academic and Student Experience and guest Tania Clerac, Dean School of Environmental & Natural Resource Sciences.

A briefing note, outlining the proposed title and program delivery modifications for the Earth Resource Technician program, was included in the meeting package. The School of Environmental & Natural Resource Sciences, with support from the Program Advisory Committee, propose that the program title be modified to Geological Technician, and the program delivery (instructional settings) be updated to reflect the current delivery of the program.

Moved by Thom Luloff and seconded by Pam Stoneham that the Board of Governors of Sir Sandford Fleming College approve the Earth Resources Technician Ontario College Diploma title and program delivery modification for implementation Fall semester 2022.
Carried.

11. Applied Planning Environmental – Program Modification

The Chair welcomed Sandra Dupret, Vice President Academic and Student Experience and guest Tania Clerac, Dean School of Environmental & Natural Resource Sciences.

A briefing note, outlining the program delivery modifications for the Applied Planning Environmental program was included in the meeting package. The School of Environmental & Natural Resource Sciences proposed that the program be modified to a two (2) year, four (4) semester Ontario College Graduate Certificate program for international students only, for implementation in Fall 2022.

Moved by Paul Downs and seconded by Ben Currelly that the Board of Governors of Sir Sandford Fleming College approve the Applied Planning Environmental program delivery modification for implementation Fall semester 2022.
Carried.

12. Environmental Social Governance (ESG) Update

The Chair welcomed Brett Goodwin Vice President, Applied Research and Innovation.

At the December 14, 2021 Board Retreat, Governor's expressed their desire to move forward with an ESG Initiative at Fleming College. Work on the ESG initiative is underway and a briefing note detailing progress to date was provided in the meeting package.

An ESG survey will be sent to stakeholders in March 2022 as part of the discovery phase to identify the most important facets of ESG at Fleming College. There will be a focused ESG Board session in April to delve into, and garner further feedback on, the strategy.

Moved by Michael Nasello and seconded by Angela Keeley that the Board of Governors of Sir Sandford Fleming College receive the update on the Environmental, Social, Governance (ESG) at Fleming initiative for information.
Carried.

13. College COVID Update

Drew Van Parys, Executive Vice President, Finance and Community Development and members of the Senior Management Team prepared a briefing note for the Board which outlined the College's COVID response.

The Board Chair thanked President Adamson and the Senior Management Team for their ongoing efforts to support academics, services, and operations while maintaining a steadfast commitment to health and safety throughout the pandemic.

Moved by Kerri Davies and seconded by Laura Coles that the Board of Governors of Sir Sandford Fleming College receive the College COVID Update for information.
Carried.

14. Winter 2022 Enrolment Update – Presentation

The Chair welcomed Drew Van Parys, Executive Vice President, Economic and Community Development who presented the Board with an update on Winter 2022 Enrolment to date. The College anticipates achieving low to medium enrolment targets and is proactively employing expenditure reductions, and exploring retention strategies to help mitigate anticipated losses.

Moved by Paul Downs and seconded by Don Gillespie that the Board of Governors of Sir Sandford Fleming College receive the Winter 2022 Enrolment Update for information.
Carried.

15. COVID Financial Impact – Presentation

The Board Chair welcomed Drew Van Parys, Executive Vice President, Economic and Community Development and Annie Lam, Vice President, Corporate Finance.

The emergence of the Omicron variant and other factors including the potential labour disruption have altered the financial projections for the College. The meeting package contained a briefing note that summarized three (3) possible financial projections based on four (4) variables: decline in international student registration; variation in domestic student registration; decline in ancillary revenue; and, expense savings.

Moved by Don Gillespie and seconded by Paul Downs That the Board of Governors of Sir Sandford Fleming College receive the COVID Financial Impact presentation for information.

16. Finance & Audit Committee Items

The meeting package included the following materials from the Finance and Audit Committee that were previously reviewed and endorsed by the Committee at their January 12, 2022 meeting:

- Financial Position Reports as of November 30, 2021
- Fraud Awareness Training Update
- Public Sector Accounting Board Asset Retirement Obligations

Moved by Don Gillespie and seconded by Sudha Datta that the Board of Governors of Sir Sandford Fleming College receive for information the financial position reports as of November 30, 2021.
Carried.

Moved by Don Gillespie and seconded by Paul Downs that the Board of Governors of Sir Sandford Fleming College receive for information the update on Fleming College's Fraud Prevention Training.
Carried.

Moved by Don Gillespie and seconded by Cynthia Chan Reynolds that the Board of Governors of Sir Sandford Fleming College receive for information the update on Public Sector Accounting Standards Board Asset Retirement Obligations.
Carried.

17. Board Chair Verbal Update

The Board Chair provided a verbal update on a meeting between Fleming College and Extendicare. Extendicare and the College are interested in exploring further partnerships and a follow-up meeting to discuss new partnership opportunities will occur in February 2022.

Moved by Fred Clifford and seconded by Sudha Datta that the Board of Governors of Sir Sandford Fleming College receive the January 2022 Board Chair verbal update for information.
Carried.

18. President's Report

The President's Report, provided in the meeting package, was reviewed and included a summary of key updates and events since the November 2021 meeting.

Moved by Don Gillespie and seconded by Cynthia Chan Reynolds that the Board of Governors of Sir Sandford Fleming College receive the January 2022 President's Report for information.
Carried.

15. Other Business

None.

Adjournment

The public meeting of January 26, 2022 was adjourned at 10:52 a.m.



Board of Governors



Topic: Policy Revision: 2-213 Program Quality Assurance
Report To: Public Board Meeting
Meeting Date: March 23, 2022
Prepared By: Nat Leach, Dean, General Arts and Sciences and Academic Quality

Recommendation

That the Board of Governors of Sir Sandford Fleming College approve the revised Program Quality Assurance Policy for implementation March 28, 2022.

Summary

Some of the associated procedures required revision, so minor revisions were made to the policy to align with those changes and to ensure accuracy of the policy.

Overview of Changes

Policy Section #	Section Title	Description of Change
2.0	Purpose	Changed wording to make it more precise
3.0	Definitions and Acronyms	Added definitions for increased clarity.
4.0	Scope	Sentence removed as this is now included in the definitions.
5.1	General Principles	Reference to the Minister's Binding Directive as attributing to the Board of Governors the ultimate responsibility for Quality Assurance at the College.
5.3	General Principles	Reference added to "Board approved curriculum" to acknowledge that the Board does have authority to approve local Board Certificates.

All changes from the previous policy are indicated by yellow highlighting.

Alignment with Fleming College's Strategic Direction and the Strategic Mandate Agreement

Quality Assurance underpins all of Fleming's strategic directions and we will need to give evidence that our policy and procedures are current and being complied with for our upcoming CQAAP Audit.

Risks and Considerations

☒ External Environment ☐ Internal Environment ☐ Financial ☐ Human Resources
☐ Information Technology ☐ Legal ☐ Operational ☐ Strategic ☐ N/A

There are risks associated with the potential success of the CQAAP Audit if we do not demonstrate a current and operational Program Quality Assurance Policy and procedures.

Supporting Documentation

- 2-213 Program Quality Assurance Policy



Policy Title:	Program Quality Assurance
Policy ID:	2-213
Manual Classification:	Academic Affairs
Approved by:	February 22, 2006
Revision Date(s):	January 27 2017, September 1, 2019, February 25, 2021, March 3, 2022
Effective Date:	To be completed when approved by Board of Governors
Next Policy Review Date:	March, 2025
Contacts for Policy Interpretation:	Vice President Academic Experience

1.0 - Policy Overview

Fleming College is committed to promoting excellence in the development, design, delivery, and ongoing review of academic programming. Through program quality assurance processes, the College will demonstrate accountability to the Board of Governors, the Ministry, students, and the communities we serve, that there are mechanisms to ensure that all academic programs meet or exceed relevant quality standards and remain current, relevant, and innovative for students.

2.0 - Purpose

This policy, and the associated procedures, define the mechanisms of program quality assurance including new program development, program mix analysis, program review, **program modification and revision**, and program suspension/cancellation.

3.0 - Definitions and Acronyms

The following definitions apply in this policy and associated procedures:

Board: means the Board of Governors of Sir Sandford Fleming College.

Credential: defined by the Ontario Qualifications Framework and awarded by the Board of Governors for successful achievement of all requirements for the program of instruction.

Credential Validation Service (CVS): has been established according to the Minister's Binding Policy Directive, Framework for Programs of Instruction. This service, along with the approval of programs of instruction by the Board of Governors, makes up a component of the self-regulatory mechanisms of the college system. The CVS is operated as a subsidiary of Colleges Ontario.

Graduate: Student who has achieved the approved learning requirements for the program of instruction.

Minister's Binding Policy Directive, Framework for Programs of Instructions: this binding policy directive applies to all colleges of applied arts and technology and defines expectations for all programs of instruction offered by colleges regardless of the funding source, except for ministry-funded apprenticeship training.

Ministry of Colleges and Universities (MCU): is the governing body for the Ontario Colleges of Applied Arts and Technology and oversees the development and the review of standards for programs of instruction. Each college is required to ensure that academic programming is consistent with these standards and must assist students to achieve essential outcomes.

Ontario College Quality Assurance Service (OCQAS) Standards: is a set of established standards and accompanying requirements that provide the framework for Ontario Colleges to create and assess quality assurance mechanisms and practices for the learning environment.

Ontario Qualifications Framework: The Ontario Qualifications Framework includes all non-religious postsecondary certificate, diploma and degree programs offered under the auspices of the Province of Ontario, including apprenticeship certificates, the qualifications awarded by private career colleges, the qualifications awarded by public colleges, and degrees offered by public universities and institutions authorized to award degrees by a consent of the Minister of Colleges and Universities of Ontario.

Program Efficacy Review: an evidence-based tool that includes the use of both quantitative and qualitative data to inform decision making and ensure appropriate resources are allocated for programs to be created, enhanced, redesigned, maintained, suspended, or cancelled.

Program Mix Analysis: uses program efficacy methodology to assist the College decision-making to ensure that the program mix is guided by the strategic directions of the College anticipatory of local, provincial, national and international, social, political and economic development.

Program of Instruction: means a group of related courses leading to a degree, diploma or certificate awarded by the College.

Program Quality Assurance (PQA): is the process for the ongoing formative and summative evaluation of College programs, which aligns with standards of Ontario College Quality Assurance Service (OCQAS). PQA promotes institutional learning and renewal, guides decision-making, engages stakeholders and supports constructive governance by the Board of

Governors. Mechanisms of program quality assurance include program review, program mix analysis, program modification and revision, and new program development.

Program Review: ensures that the six accreditation quality standards that have been developed from by the Management Board of OCQAS (Ontario Colleges Quality Assurance Service) have been achieved and/or exceeded. Program review occurs either annually or cyclically every 3-5 years. The process and instructions for program review are articulated and described in the Program Review Framework document.

Quality: the degree of excellence to which performance standards are met or exceeded.

Quality Assurance: is the mechanism used to assure and measure the level of or existence of quality. In Ontario, publicly funded colleges adhere to provincial quality standards developed by the Ontario College Quality Assurance Service, which provide credential validation, quality audits of College operations, and institutional accreditation.

4.0 - Scope

This policy applies to all new and existing credentials offered by Fleming College in accordance with the Minister's Binding Policy Directive, Framework for Programs of Instruction.

5.0 - General Principles

- 5.1 According to the College Charter, the Minister's Binding Policy Directive, and corporate by-laws, ultimate responsibility and oversight for program quality and program quality assurance processes resides with the Board of Governors.
- 5.2 Program quality assurance articulates Fleming College's commitment to continuously improve program quality, academic excellence, and student success.
- 5.3 Program quality is dependent on the program being designed to scaffold a student's growth of knowledge to meet the vocational learning outcomes described in provincial program standards or descriptions or Board approved curriculum.
- 5.4 Program quality assurance ensures program offerings align with the strategic, business and academic plans, and are in accordance with the requirements and standards of Ontario College Quality Assurance Service, Ministry of Colleges and Universities (MCU), and applicable industry standards or certifications.
- 5.5 Program quality assurance defines procedures that are transparent, consultative and evidence-based, with an identified accountability process and established roles and responsibilities.
- 5.6 All stakeholders will support implementation of the processes that will ensure the successful launch of a new program, review of existing programs, and delivery of suite of

programs consistence with the mandate and strategic plans for Fleming College.

6.0 - Related Documents

- Ontario Colleges of Applied Arts and Technology Act, 2002
- Minister's Binding Policy Directive: Framework for Programs of Instruction
- College Quality Assurance Audit Process (CQAAP) Standards of Quality
- Ontario Qualifications Framework (OQF)
- College Policy #2-220: Quality Assurance Policy
- OP #2-213A: Program Suspension and Cancellation
- OP #2-213B: Curriculum Change and Implementation
- OP #2-213C: Program Mix Analysis
- OP #2-213D: Program Review Procedure
- OP #2-213E: Program Standards/Descriptions Procedure
- OP #2-213F: Credentials Procedure
- OP #2-213G: New Program Development Procedure
- Fleming College Strategic Plan
- Fleming College Academic Plan

History of Amendments/Reviews

Date Approved: February 2006

Date Revised: Board approval January 2017 - Outcome of the revision is consolidation of three policies (#2-206 New Program Development, #2-207 Program and Curriculum Review, #2-217 Program Suspension and Cancellation) into a single policy (#2-213).

Board of Governors approved revised policy June 2019



Board of Governors



Topic: Policy Revision: 2-202 Program Advisory Committees Policy
Report To: Public Board Meeting
Meeting Date: March 23, 2022
Prepared By: Nat Leach, Dean, General Arts and Sciences and Academic Quality

Recommendation

That the Board of Governors of Sir Sandford Fleming College approve the revised Program Advisory Committees Policy for implementation March 28, 2022.

Summary

The existing Program Advisory Committees Policy has not been revised since 2013 and is minimal in scope. During our previous CQAAP Audit in 2018, many of the auditors' recommendations focused on Program Advisory Committees (PAC's) in particular, and we made an institutional commitment to improve the functioning of our PAC's. This revised policy affirms our commitment to formally documenting and engaging with the activity and recommendations of the PAC's.

Overview of Changes

Policy Section #	Section Title	Description of Change
Sections 1.0-5.0		Due to the age of the previous policy, it was necessary to thoroughly revise all sections to fit the current policy template.

This policy has been thoroughly rewritten, so it was not possible to highlight changes from the previous policy.

Alignment with Fleming College's Strategic Direction and the Strategic Mandate Agreement

These proposed revisions support the Strategic Plan's commitment to support the needs of employer and students in the labour market, and in particular to Business plan item 1.1.5, "to reinvigorate new workforce Program Advisory Committees". There is also a more general strategic alignment in that our strategic direction and institutional reputation fundamentally relies on the success of our CQAAP Audit, for which this policy/procedure revision is required.

Risks and Considerations

☒ External Environment ☐ Internal Environment ☐ Financial ☐ Human Resources
☐ Information Technology ☐ Legal ☐ Operational ☐ Strategic ☐ N/A

There are risks associated with the potential success of the CQAAP Audit if we do not demonstrate a current and operational Program Advisory Committee Policy and Procedure.

Supporting Documentation

- 2-202: Program Advisory Committees Policy

Policy Title:	Program Advisory Committees
Policy ID:	2-202
Manual Classification:	Academic Affairs
Approved by:	Board of Governors: April 6, 1992
Revision Date(s):	June 1, 2005, May 1, 2013, March 3, 2022
Effective Date:	To be completed when approved by Board of Governors
Next Policy Review Date:	March 2027
Contacts for Policy Interpretation:	Vice President Academic Experience

1.0 - Policy Overview

Fleming College recognizes the value of guidance and recommendations from Program Advisory Committees which assist the Board of Governors in ensuring that new and existing programs of instruction remain relevant to our employers and communities and responsive to emerging labour market and workplace trends.

2.0 - Purpose

The purpose of this policy is to define the structure and oversight for all program advisory committees at Fleming College in accordance with the Minister's Binding Policy Directive: Framework for Programs of Instruction, which requires that Program Advisory Committees be established for each program of instruction or cluster of related programs offered by Ontario colleges.

3.0 - Definitions and Acronyms

The following definitions apply in this policy

Program Advisory Committee (PAC): An external committee made up of representatives from the community, relevant industries and the student body which is responsible for guiding the evolution of programs by providing recommendations on curriculum and industry partnerships to ensure that programs remain current and responsive to industry needs.

Program Advisory Committee members: Members of the program advisory committee may be selected from employers, graduates, business/industry leaders, or representatives from professional and accrediting bodies and agencies.

Program of Instruction: is a group of related courses leading to a degree, diploma or certificate awarded by the College.

Program Quality Assurance (PQA): Process for the ongoing formative and summative evaluation of College programs which aligns with standards of Ontario College Quality Assurance Service (OCQAS). The College program quality assurance framework promotes institutional learning and renewal, guides decision-making, and supports constructive oversight by the Board of Governors. Mechanisms of PQA include program life cycle management, program review, program revision, program mx analysis, new program development, and stakeholder engagement, such as Program advisory committees and student focus groups.

Recommendation: a specific, measurable, attainable, relevant, and time-bound suggestion or proposal for a course of action in order to ensure program quality, currency, and relevancy.

4.0 - Scope

This policy applies to courses within programs of study for Ontario college credentials at Fleming College for the following credential types:

- Ontario College Diploma
- Ontario College Advanced Diploma
- Ontario College Certificates
- Local Board Approved Certificates
- Micro-credentials, as appropriate

5.0 - General Principles

- 5.1. Every program or cluster of similar programs will have an active, voluntary Program Advisory Committee which provides recommendations on program curriculum and industry engagement. Members will be external to the college and will possess a diversity of experience and expertise in the relevant occupational field.
- 5.2. It is the program Dean/Director's decision whether a single Program Advisory Committee is appropriate for a cluster of programs. This decision will be based on the similarities in program pathways, program structure, learning outcomes and the need to avoid duplication of membership across similar programs.
- 5.3. Through Program Advisory Committees, program quality assurance at Fleming College is made more effective by enabling external stakeholders, students, and college employees to provide guidance and recommendations on matters relating to the development, establishment, delivery, and review of College programs.

- 5.4 The College will establish a process and mechanism to document, store, assess, and implement (as appropriate) recommendations from Program Advisory Committees which is detailed in an annual report to the Board of Governors.
- 5.5 The College will develop a procedure for operation of Program Advisory Committees with consideration for: role, membership, term of appointment; meeting procedures/frequency and authority.
- 5.6 According to provincial requirements and corporate by-laws, ultimate responsibility and oversight for program quality and program quality assurance processes resides with the Board of Governors.

6.0 - Related Documents

- Ontario Colleges of Applied Arts and Technology Act, 2002
- Minister's Binding Policy Directive: Framework for Programs of Instruction
- College Quality Assurance Audit Process (CQAAP) Standards of Quality
- Program Advisory Committee Orientation

History of Amendments/Reviews

Approved by Board of Governors: April 6, 1992
Revised: June 1, 2005, May 1, 2013, March 3, 2022



Board of Governors



Topic: Policy Revision: 2-212 General Education Policy Public
Report To: Board Meeting
Meeting Date: March 23, 2022
Prepared By: Nat Leach, Dean, General Arts and Sciences and Academic Quality

Recommendation

That the Board of Governors of Sir Sandford Fleming College approve the revised General Education Policy for implementation March 28, 2022.

Summary

This policy had not been revised since 2010 and is no longer current. Major revisions were necessary to reaffirm the College's commitment to the academic quality of its general education offerings and to ensure compliance with Ministry requirements.

Overview of Changes

Policy Section #	Section Title	Description of Change
Sections 1.0-6.0		Due to the age of the previous policy, it was necessary to thoroughly revise all sections to fit the current policy template.

This policy has been thoroughly rewritten, so it was not possible to highlight changes from the previous policy.

Alignment with Fleming College's Strategic Direction and the Strategic Mandate Agreement

This proposal supports the Strategic Plan's commitment to support the needs of employer and students in the labour market, and in particular, the Academic Action Plan #10: "Ensuring students acquire the soft skills employers value." There is also a more general strategic alignment in that our strategic direction and institutional reputation fundamentally relies on the success of our CQAAP Audit, for which this policy/procedure revision is required.

Risks and Considerations

☒ External Environment ☐ Internal Environment ☐ Financial ☐ Human Resources
☐ Information Technology ☐ Legal ☐ Operational ☐ Strategic ☐ N/A

There are risks associated with the potential success of the CQAAP Audit if we do not demonstrate a current and operational General Education Policy and Procedure.

Supporting Documentation

- Policy 2-212: General Education Policy



Policy Title:	General Education
Policy ID:	2-212
Manual Classification:	Academic Affairs
Approved by:	Board of Governors: November 6, 2002
Revision Date(s):	Original: January 7, 2010 Current: March 3, 2022
Effective Date:	To be completed when approved by Board of Governors
Next Policy Review Date:	March 2027
Contact for Policy Interpretation:	Vice President Academic Experience

1.0 - Policy Overview

Fleming College is committed to offering General Education courses that enable students to explore disciplines outside their vocational field of study and enhance their understanding of the diversity and complexity of social and cultural experience and enable them to become engaged citizens who can make positive contributions to their local and global communities.

2.0 - Purpose

This policy and associated operating procedure will provide the mechanism for complying with the Minister's Binding Policy Directive: Framework for Programs of Instruction. The Ministry requires that graduates of Ontario College Diploma and Advanced Diploma programs be exposed to at least one discipline outside of their vocational field of study.

3.0 - Definitions and Acronyms

The following definitions apply in this policy

Academic Council: A group of college stakeholders which consults on academic matters and whose terms of reference are created by the Vice President, Academic Experience.

Elective General Education Courses: A general education course that students may select from an approved pool of General Education courses. These courses must meet the general education standard.

General Education Course: A course that meets the General Education curriculum requirement as defined in the Minister's Binding Policy Directive. Such courses must: 1) expose graduates to at least one discipline outside their vocational field of study; 2) be offered and

designed entirely separately from vocational courses; 3) have learning outcomes consistent with at least one of the General Education themes, as set down in Appendix C1 of the Minister's Binding Policy Directive; 4) strengthen students' Essential Employability skills, such as critical thinking, problem-solving, and communication, in the context of an exploration of topics with broad-based personal and/or social importance; 5) emphasize theoretical and conceptual understanding rather than applied skills. Both mandatory and elective General Education courses fall within the descriptor "General Education course."

General Education Themes: The following themes, defined in Appendix C of the binding directive are used to provide direction to colleges in the development and identification of courses that are designed to fulfill the General Education requirement for programs of instruction:

- Arts in Society
- Civic Life
- Social and Cultural Understanding
- Personal Understanding
- Science and Technology

Mandatory General Education Course: A general education course which meets the criteria for general education and which is required for students within a particular program of study. Like all General Education Courses, Mandatory General Education Courses cannot meet program Vocational Learning Outcomes.

Minister's Binding Policy Directive, Framework for Programs of Instructions: this binding policy directive applies to all colleges of applied arts and technology and defines expectations for all programs of instruction offered by colleges regardless of the funding source, except for ministry-funded apprenticeship training.

Ontario College Credential Programs: Ontario College Certificate, Diploma, Advanced Diploma, and Graduate Certificate Programs.

Recognized Post-Secondary Institution: External institution that is recognized by Fleming College as a member of the provincial, national, or international authority or another accrediting body as appropriate.

Transfer Credit: Refers to a course taken at another recognized accredited post-secondary educational institution that is credited toward a program of study at Fleming College.

4.0 - Scope

This policy applies to courses within programs of study for Ontario college credentials at Fleming College for the following credential types:

- Ontario College Diploma
- Ontario College Advanced Diploma
- Ontario College Certificates

- Fleming College Certificates

5.0 - General Principles

- 5.1 General Education courses shall be delivered as discrete courses designed to address one or more of the five General Education Themes.
- 5.2 In keeping with the provincial directive, between three to five General Education courses in a discipline beyond the vocational field of study must be present in programs leading to either an Ontario College Diploma or Advanced Diploma. General Education courses cannot meet program Vocational Learning Outcomes.
 - 5.2.1 At least one of the courses taken by each student in an Ontario College Diploma or Advanced Diploma must be taken as an *elective* general education course.
 - 5.2.2 Students shall choose elective general education courses from a pool of courses, approved by the General Education Committee.
- 5.3 It is recommended, but not required, that Ontario College Certificate programs and Local Board Approved Certificates programs include at least one General Education course in a discipline beyond the vocational field of study which could be mandated or elective, as appropriate.
- 5.4 The General Education Committee, a sub-committee of Academic Council, will review General Education courses against established criteria to ensure that college programming meets provincial requirements.
- 5.5 General Education courses can require as prerequisite an introductory General Education to ensure depth requirement is met; however, General Education courses shall not require a vocationally-specific course as a prerequisite.
- 5.6 During program review, the Academic Quality Office will ensure that any proposed curriculum changes are in compliance with the General Education policy.

6.0 - Related Documents

- Ontario Colleges of Applied Arts and Technology Act, 2002
- Minister's Binding Policy Directive: Framework for Programs of Instruction
- General Education Operating Procedure 2-212
- Terms of Reference of Academic Council

History of Amendments/Reviews

Approval Board of Governors: November 6, 2002

Revision: January 7, 2010; March 1, 2022



Board of Governors



Topic: Policy Revision: #4-407 Firearms and Weapons
Report To: Public Board Meeting
Meeting Date: March 23, 2022
Prepared By: Terry Williams, Vice President, Buildings, Facilities and Safety

Recommendation

That the Board of Governors of Sir Sandford Fleming College approve the revised Firearms and Weapons #4-407 policy for implementation May 1, 2022.

Summary

The only change to Policy #4-407 Firearms and Weapons and OP #4-407 includes updating the contact information for accurate interpretation of the policy and updating Section 2.1 to provide deeper context into the various forms of firearms and weapons used by multiple programs at the College. Minor housekeeping changes were made as needed due to grammar, spelling, and formatting updates.

Overview of Changes

Policy Section #	Section Title	Description of Change
Preamble	Contacts for Policy Interpretation	Updated the contact information to Director, College Safety and Services and Vice President, Buildings, Facilities and Safety to ensure the proper channels are reached for interpretation of policy as needed

Procedure Section #	Section Title	Description of Change
Preamble	Contacts for Procedure Interpretation	Updated the contact information to Director, College Safety and Services and Vice President, Buildings, Facilities and Safety to ensure the proper channels are reached for interpretation of procedure as needed
2.1	Authorization to bring Firearms or Weapons on Campus	Revised sub-sections a. through to d. (removing e. and f.) due to outdated vocabulary and processes. New sub-sections indicate that Frost Campus is the only Campus authorized to possess firearms and that the firearms are stored and handled with best practices in mind. Further specific reference to programs that use various types of firearms or weapons is included for the deeper context of use

Changes are highlighted in yellow in the attached Policy #4-407: Firearms and Weapons. The Procedures were revised to align with the proposed revisions to the policy. The revised Procedures have been accepted by SMT pending approval of the policy revisions.

Alignment with Fleming College's Strategic Direction and the Strategic Mandate Agreement

Fleming College (hereafter the College) is committed to fostering a safe and welcoming working and learning environment for all students, employees, and visitors.

Firearms, ammunition, and other weapons, including but not limited to knives, bows, crossbows, and slingshots, are not permitted in any College building or on College property unless required and authorized for academic delivery. These specifications in restrictions are for the safety of students, employees, and the community, which comply with Fleming's obligation to keep all parties safe.

Risks and Considerations

☒ External Environment ☒ Internal Environment ☐ Financial ☐ Human Resources
☐ Information Technology ☒ Legal ☐ Operational ☐ Strategic ☐ N/A

Supporting Documentation

- Policy #4-407: Firearms and Weapons

Policy Title:	Firearms and Weapons
Policy ID:	4-407
Manual Classification:	Section 4 – Finance and Facilities
Approved by:	Board of Governors
Revision Date(s):	March 4, 2022
Effective Date:	To be completed when approved by Board of Governors
Next Policy Review Date:	January 31, 2025
Contacts for Policy Interpretation:	Director, College Safety and Services Vice President, Buildings, Facilities and Safety

1. Policy Overview

Fleming College (hereafter the College) is committed to fostering a safe and welcoming working and learning environment for all students, employees, contractors, and visitors.

Firearms, ammunition, and other weapons, including but not limited to knives, bows, crossbows, and slingshots, are not permitted in any College building or on College property unless required and authorized in advance for approved academic delivery.

2. Purpose

This policy is intended to limit firearms being brought on campus and to also provide direction on the safe storage, use and handling of firearms and other weapons for pre-approved academic purposes. It will also clarify the difference between a firearm, weapon, knife, and other tools.

3. Definitions and Acronyms

Firearm	As defined in the Criminal Code of Canada as amended from time to time
Kirpan	A small ceremonial sword approximately 3-7 inches in length. A symbol of courage, self-sacrifice, defence of the weak and righteousness in the Sikh religion
Knife	A device or instrument composed of a blade fixed to a handle, used for cutting
Tool	A device or instrument used to carry out a specific function or task
Weapon	As defined in the Criminal Code of Canada as amended from time to time

4. Scope

This policy applies to all College faculty, students, staff, management, guests, and others who are present at the College, including third-party suppliers and student organizations.

5. General Principles

5.1. Overview

- 5.1.1. The College reserves the right to place reasonable restrictions on the storage, handling and use of firearms and other weapons. Such restrictions shall be detailed in Administrative Operating Procedure #4-407 OP, Firearms & Weapons
- 5.1.2. The College also reserves the right to place reasonable restrictions on the wearing of kirpans, carrying knives, and using other tools. Such restrictions shall be detailed in Administrative Operating Procedure #4-407 OP, Firearms & Weapons

5.2. Firearms

- 5.2.1. Storage of firearms and ammunition used for approved academic delivery shall comply with the Firearms Act and supporting Regulations as amended from time to time

5.3. Kirpans

- 5.3.1. The College shall not consider kirpans to be weapons provided they are handled and used in a responsible manner
- 5.3.2. Should a kirpan be handled or used in a manner that is intimidating, threatening or causes intentional harm, it shall be considered a weapon

5.4. Knives & Tools

- 5.4.1. The College shall not consider knives or tools to be weapons provided they are handled and used in a responsible manner
- 5.4.2. Should a knife or tool be handled or used in a manner that is intimidating, threatening or causes intentional harm, it shall be considered a weapon

6. Related Documents

Firearms Act (S.C. 1995, c. 39) and associated regulations

Administrative Operating Procedure #4-407 OP, Firearms and Weapons

7. History of Amendments/Reviews

Original Policy: 14 Jun 1995

Reviewed: 01 Sep 1999 Policy reviewed no changes

Update: 01 Mar 2006 Firearms Procedure 4-407 Added

Update: 28 Feb 2022 New policy template & all sections reviewed/updated



Board of Governors



Topic: Policy Revision: Health and Safety #4-412
Report To: Public Board Meeting
Meeting Date: March 23, 2022
Prepared By: Terry Williams, Vice President, Buildings, Facilities and Safety

Recommendation

That the Board of Governors of Sir Sandford Fleming College approve the revised Health and Safety Policy #4-412 for implementation May 1, 2022.

Summary

Policy #4-412 was up for review and has not been revised since 1995. As such, multiple changes to the content of the policy are indicated in the Overview of Changes below.

Due to the time between revisions of this policy, the wording, definitions, and general principles had to be updated to include current guidelines, structures, and processes.

Overview of Changes

Policy Section #	Section Title	Description of Change
1.0	Policy Overview	Modified the structure of this section to emulate the new policy template as the previous overview was a letter from Past-President Brian Desbiens
3.0	Definitions	Subtracted outdated definitions: "The Act", "Competent Person", "Reasonable", "Shared Ownership", "Workplace" that are collectively covered under the umbrella of the OHSA (Ontario Health and Safety Act)+
3.1	Definitions	Added OHSA refers to the Ontario Health and Safety Act to easily reference the Act in further reference in policy
3.2	Definitions	Add the term Employer to define Fleming College as the Employer under the terms of the OHSA
3.3	Definitions	Added Internal Responsibility System to define the safety philosophy and principle which forms the basis for a health and safety management system
3.4	Definitions	Added Joint Health and Safety Committees (JHSC) as necessary advisors under Section 9 of the OHSA
3.5	Definitions	Updated Supervisor to include the full scope of the OHSA and to add who is classed as a Supervisor at Fleming College
3.6	Definitions	Revised and embellished on the term "Worker" to include those that do work for little or no compensation under a program approved by the College
4.0	Scope	Added students to the scope of the definition
5.0	General Principles	Subtracted, condensed, updated, and completely restructured the context, content, and applicability of the general principles to include current and relevant guidelines

5.1	General Principles	Added that Fleming College will follow the guidelines and structures set in place by the OHSA to maintain, potentially exceed and promote health and safety in all its relevant forms
5.2	General Principles	Added this section to define how certain leadership roles are responsible for the health and safety of all individuals under their direction such as administrators and supervisors
5.3	General Principles	Added who is to comply with all relevant legislation, college policies and procedures pertaining to health and safety including employees, vendors, students, etc.
5.4	General Principles	Included this section to define the employee responsibility to report unsafe conditions or injuries
5.5	General Principles	Added the statement that Fleming College and the JHSC will ensure all other health and safety procedures meet the goals of this policy and all other relevant legislation to the College
5.6	General Principles	Statement added as to consequences of non-compliance with this policy resulting in appropriate disciplinary action

Changes are highlighted in yellow in the attached Policy #4-412: Health and Safety.

Alignment with Fleming College's Strategic Direction and the Strategic Mandate Agreement

Fleming College has an obligation to provide a safe and healthy environment for our students, employees, and community. A conscientious, all-encompassing approach to the health of those who access each campus protects our students, employees, and community assists in filling a component of this obligation.

Risks and Considerations

☒ External Environment
 ☒ Internal Environment
 ☐ Financial
 ☐ Human Resources
☐ Information Technology
☒ Legal
☒ Operational
☐ Strategic
☐ N/A

Supporting Documentation

- Policy #4-412: Health and Safety

Policy Title:	Health and Safety Policy
Policy ID:	4-412
Manual Classification:	Section 4 - Finance and Facilities
Approved by:	Board of Governors
Revision Date(s):	N/A – 1 st Revision since 1995
Effective Date:	To be completed when approved by the Board of Governors
Next Policy Review Date:	Annually as per OHSA
Contacts for Policy Interpretation:	Director, College Safety and Services Vice President, Buildings, Facilities and Safety

1. Policy Overview

Fleming College (hereafter referred to as “the College”) is committed to providing a safe and healthy working and learning environment to all members of the Fleming community.

2. Purpose

The purpose of the Health and Safety Policy is to clearly communicate Fleming College’s commitment to provide a healthy and safe working and learning environment and to outline individual health and safety responsibilities for implementing this policy.

3. Definitions and Acronyms

3.1. OHSA refers to the Ontario Occupational Health and Safety Act

3.2. The employer is Fleming College under the OHSA

3.3. Internal Responsibility System (IRS) refers to a health and safety philosophy based on the principle that everyone in the workplace is responsible and accountable for workplace health and safety in some way. This is the underlying concept of the OHSA and forms the basis for a health and safety management system

3.4. Joint Health and Safety Committees (JHSC) are advisory groups consisting of management and worker representatives established under the requirements of Section 9 of the OHSA

3.5. Supervisor refers to a person who has charge over a workplace or authority over a worker as defined by the OHSA. Supervisors include the following: Managers, Directors, Associate Deans, Deans, Registrar, Chiefs, Vice Presidents, and President

Worker refers to a person who performs work or supplies services for monetary compensation. Also, a person who performs work or supplies services for no monetary compensation under a program approved by a college of applied arts and technology, university, private career college or other post-secondary institution

4. Scope

This policy applies to all workers, **students**, volunteers, vendors, visitors, and contractors of Fleming College.

5. General Principles

- 5.1. Fleming College will maintain and promote a safe and healthy working and learning environment by implementing health and safety programs and procedures that meet or exceed the requirements of the Occupational Health and Safety Act and its Regulations, and other applicable legislation and codes
- 5.2. College administrators, supervisors and other individuals who are responsible for directing the work of others are responsible for the health and safety of all individuals under their direction and the workplaces under their charge. They must ensure that their employees are provided with health and safety training and education appropriate to their job requirement
- 5.3. All employees, vendors, contractors, students, and visitors shall comply with all relevant legislation and all college policies and procedures regarding health and safety
- 5.4. It is the responsibility of every employee to report unsafe conditions in the workplace and to report any workplace injuries to their supervisors. This is the foundation of the IRS
- 5.5. Fleming College, in consultation with the JHSC, shall ensure that health and safety-related operating procedures meet the goals of this policy as well as Acts and Regulations which apply to this institution
- 5.6. Non-compliance with this policy or other safety-related policies, procedures or legislative requirements will result in disciplinary action as appropriate

6. Related Documents

- Occupational Health and Safety Act of Ontario
- College Policy #3-311, Harassment and Discrimination Prevention and Response
- College Policy #3-343, Sexual Violence Prevention
- College Policy # 4-420 Violence Prevention
- College Policy #5-506, Student Rights and Responsibilities
- Academic Collective Agreement
- Support Staff Collective Agreement

7. History of Amendments/Reviews

N/A - 1st Revision since 1995



Board of Governors



Topic: Policy and Procedure Revision: #4-413 Smoking and Tobacco Use
Report To: Public Board Meeting
Meeting Date: March 23, 2022
Prepared By: Terry Williams, Vice President, Buildings, Facilities and Safety

Recommendation

That the Board of Governors of Sir Sandford Fleming College approve the revised policy #4-413 Smoking and Tobacco Use for implementation April 1, 2022.

Summary

Policy #4-413 and OP#4-413 Smoking and Tobacco Use were up for reviewal and required minor updating as indicated in the overview below.

The main revision to this policy was to change the responsibility of the policy from the Vice President, Finance and Administration to the Director, College Services and Safety and Vice President, Buildings, Facilities and Safety. Minor housekeeping changes were made to correct terms, grammar, spelling, and formatting in the policy. Definition changes were more in-depth to define modern changes to smoking and tobacco use types and impacts.

Overview of Changes

Policy Section #	Section Title	Description of Change
Preamble	Contacts for Policy Interpretation	Changed to Director, College Safety and Services and Vice President, Buildings, Facilities and Safety to ensure interpretation is accurately addressed
1.0	Purpose	Added vapors to the intent of the purpose as vaping has been added to the policy as a restriction. Added promotion of a healthy and safe campus to give further context to why the policy is in place with the further inclusion of the health risk of other by-products
3.0	Definitions and Acronyms	Removed marijuana from applying to this policy as it is now covered in Policy #4-429 Cannabis Possession and Use
3.0	Definitions and Acronyms	Add more context to define the scope of smoking to include all forms of specific use with the addition of cannabis and herbal products as specific substances used in various forms
3.0	Definitions and Acronyms	Changed the word Smoking to Smokeless as the forms can be edible or inhaled, by example
3.0	Definitions and Acronyms	Added Smoking Device to this policy as a current trend in substance use
5.1	Smoking Restrictions	Added sidewalks, footpaths and trails for consistency and compliance

Preamble	Contacts for Procedure Interpretation	Changed to Director, College Safety and Services and Vice President, Buildings, Facilities and Safety to ensure interpretation is accurately addressed
1.0	Purpose	Added vapors to the intent of the purpose as vaping has been added to the Procedure as a restriction. Added promotion of a healthy and safe campus to give further context to why the Procedure is in place with the further inclusion of the health risk of other by-products
1.2	Definitions and Acronyms	Removed marijuana from applying to this Procedure as it is now covered in OP #4-429 Cannabis Possession and Use
1.2	Definitions and Acronyms	Changed the word Smoking to Smokeless as the forms can be edible or inhaled, for example
1.2	Definitions and Acronyms	Added Smoking Device to applying to this Procedure as a current trend in substance use
2.2.1	Smoking Restrictions	Added sidewalks, footpaths and trails for consistency and compliance
2.2.3	Use of a Smoking Device	Added this section to give definition to what is prohibited under this section of the Procedure
3.4	Sanctions	Statement added to define how and what system is used to administer, track, and receive penalty payments
4.3	Designated Smoking Areas	This is a new section added to define what is expected in terms of cigarette waste through the use of waste receptacles
6.3	Cannabis/Medical Marijuana Use	Added a statement to define how medical marijuana is governed by terms of OP#4-429 Cannabis Possession and Use Procedure
7.0	Education Programs and Cessation Supports	Section added to include the responsibilities of Student Services and Human Resources in providing resources to students for smoking cessation

Changes are highlighted in yellow in the attached Policy #4-413: Smoking and Tobacco Use. The Procedures have been revised to align with the proposed revisions to the policy. The revised Procedures have been accepted by SMT pending approval of the Policy revisions.

Alignment with Fleming College's Strategic Direction and the Strategic Mandate Agreement

Sir Sandford Fleming College has an obligation to provide a safe and healthy environment for our students, employees, and community. A conscientious, all-encompassing approach to the health of those who access each campus protects our students, employees, and community assists in filling a component of this obligation. This update in Policy and Procedure to include current trends, such as the use of smoking devices, shows a commitment to compliance to relevant legislation and health for all.

Risks and Considerations

☒ External Environment
 ☒ Internal Environment
 ☐ Financial
 ☐ Human Resources
☐ Information Technology
☐ Legal
☒ Operational
☐ Strategic
☐ N/A

Supporting Documentation

- Policy #4-413: Smoking and Tobacco Use

Policy Title:	Smoking and Tobacco Use
Policy ID:	4-413
Manual Classification:	Section 4 – Finance & Facilities
Approved by:	Board of Governors
Revision Date(s):	19 Feb 2015 – Policy Update 09 Mar 2022 – Policy Update
Effective Date:	TBD
Next Policy Review Date:	01 Apr 2025
Contacts for Policy Interpretation:	Director, College Safety and Services Vice President, Buildings, Facilities and Safety

1. Policy Overview

As a post-secondary institution and employer, Sir Sandford Fleming College (hereafter the College) has an obligation to provide a safe and healthy environment for our community members to study, work and live.

Medical evidence has proven that second-hand smoke presents a severe health hazard. The Smoke-Free Ontario Act was enacted to regulate smoking in the workplace, and it serves as a guide for the standards set out in this policy.

2. Purpose

The purpose of this policy is to promote a healthy and safe Campus and provide members of the College community and visitors to the College an environment free from the health risk of second-hand smoke and other by-products of use.

3. Definitions and Acronyms

Smoking	To inhale, exhale, burn, heat, carry or possess lighted or heat does not burn tobacco, cannabis, herbal products, or other substances used in cigarettes, cigars, cigarillos pipes or hookahs.
Smokeless Tobacco	Includes chewing tobacco, snuff, smokeless pouches, and other forms of loose-leaf tobacco.
Smoking Device	Includes electronic cigarettes and any other vaping device that produces vapour containing nicotine for inhalation.

4. Scope

This policy applies to all employees, students, third-party contractors, and visitors to all College operated facilities.

5. General Principles

5.1. Smoking Restrictions

Smoking is prohibited:

5.1.1. Everywhere on College grounds other than Designated Smoking Areas (DSA).

5.1.2. Inside College buildings, including residences, sheds, and storage containers.

5.1.3. Inside College-owned vehicles, including the cargo area

5.1.4. Within 9 meters of any door, window, or air intake

5.1.5. On all sidewalks, footpaths, and trails

5.2. Use of a Smoking Device

Use of a Smoking Device is prohibited:

5.2.1. Inside College buildings, including residences, sheds, and storage containers

5.2.2. Inside College-owned vehicles, including cargo areas

5.2.3. Within 9 meters of any door, window, or air intake

5.2.4. On all sidewalks, footpaths, and trails

5.3. Compliance

Compliance processes for the above-listed restrictions shall be documented in the OP 4-413 Smoking and Tobacco Use Compliance.

5.4. Smokeless Tobacco Restrictions

Smokeless tobacco products are prohibited:

5.4.1. Inside College buildings, including sheds and storage containers

5.4.2. Inside College-owned vehicles, including cargo areas.

6. Related Documents

- Smoke-Free Ontario Act, 2017, S.O. 2017. c. 26, Sched 3
- OP 4-413 Smoking & Tobacco Use Compliance

7. History of Amendments/Reviews

Original Policy May 1991

Updated Nov 1993

Updated Jun 2011 Policy update and addition of procedures

Updated Feb 2015 Policy update and reformat (separation) of procedures



Board of Governors



Topic: Policy and Procedure Revision: #4-429 Cannabis Possession and Use
Report To: Public Board Meeting
Meeting Date: March 23, 2022
Prepared By: Terry Williams, Vice President, Buildings, Facilities and Safety

Recommendation

That the Board of Governors of Sir Sandford Fleming College approve the revised policy #4-429 Cannabis Possession and Use for implementation April 1, 2022.

Summary

Policy #4-429 and OP#4-429 were up for review and required minor updating, as indicated in the overview of changes below.

The main revision to this policy and procedure is to change the responsibility of the policy from the Vice President, Finance and Administration to the Director, College Safety and Services and Vice President, Buildings, Facilities and Safety. Minor housekeeping changes were made to correct the policy's grammar, spelling, and formatting.

Overview of Changes

Policy Section #	Section Title	Description of Change
Preamble	Contacts for Policy Interpretation	Changed to Director, College Safety and Services and Vice President, Buildings, Facilities and Safety to ensure interpretation is accurately addressed
6.0	Related Documents	The Cannabis Act is now referred to as the Cannabis Control Act (2017) and is indicated here to ensure the correct reference to the legislation is applied when referring to this policy

Procedure Section #	Section Title	Description of Change
Preamble	Contacts for Procedure Interpretation	Changed to Director, College Safety and Services and Vice President, Buildings, Facilities and Safety to ensure interpretation is accurately addressed
2.2.2.1	Violation Management	Statement added to sentence to indicate how violations will be tracked (same as online system for parking)
2.2.3.2	Violation Management	Statement added to indicate how Appeals must be submitted through online system used for parking violations and payments
2.2.3.3	Violation Management	Statement added to indicate with Appeals, the Director, College Safety and Services opinion is sought in exceptional circumstances

2.2.3.4	Violation Management	Statement added that the word of the Director, College Safety and Services is final
3.0	Related Documents	The Cannabis Act is now referred to as the Cannabis Control Act (2017) and is indicated here to ensure the correct reference to legislation is applied when referring to this procedure

Changes are highlighted in yellow in the attached Policy: Cannabis Possession and Use. The procedures were revised to align with the proposed revisions to the policy, and have been accepted by SMT pending approval of the policy revisions.

Alignment with Fleming College's Strategic Direction and the Strategic Mandate Agreement

Fleming College has an obligation to provide a safe and healthy environment for our students, employees, and community. A conscientious, all-encompassing approach to the health of those who access each campus protects our students, employees, and community assists in fulfilling a component of this obligation. This update in policy to include cannabis and its re-named Act, shows a commitment to compliance to relevant legislation and health for all.

Risks and Considerations

☒ External Environment
 ☒ Internal Environment
 ☐ Financial
 ☐ Human Resources
☐ Information Technology
☐ Legal
☒ Operational
☐ Strategic
☐ N/A

Supporting Documentation

- Policy #4-429: Cannabis Possession and Use



Policy Title:	Cannabis Possession and Use
Policy ID:	4-429
Manual Classification:	Section 4 – Finance and Administration
Approved by:	Board of Governors
Revision Date(s):	March 9, 2022
Effective Date:	TBD
Next Policy Review Date:	January 31, 2025
Contacts for Policy Interpretation:	Director, College Safety and Services Vice President, Buildings, Facilities and Safety

1. Policy Overview

As a post-secondary institution and employer, Fleming College has a moral and legal obligation to provide a safe and healthy environment for our community members to study, work and live.

The physical effects caused by the consumption of cannabis or cannabis products is not conducive to post-secondary teaching and learning and pose serious safety risks in our experiential learning labs and while operating a variety of equipment.

Individuals who appear to be under the influence of cannabis before or while engaging in safety-sensitive work or learning activities may be removed from class or their workplace. Such consumption of cannabis unrelated to an approved medicinal cannabis accommodation may result in disciplinary action being taken against the individual.

In addition to the enforcement of this policy, an education program related to the safe use of cannabis will be implemented with a focus on harm reduction. This education program will include visual media, social media, online resources, and face-to-face education where appropriate.

2. Purpose

The purpose of this policy is to provide a clear set of campus guidelines, sanctions and an appeal process for the possession and use of cannabis and cannabis products that are consistent with the College's commitment to creating a healthy and safe environment for all employees students and visitors.

3. Definitions and Acronyms

Cannabis	For the purpose of this policy, the definition of cannabis shall be the same as the definition contained in the Cannabis Control Act (2017)
Cannabis Product	Includes edibles that contain cannabis and any other substance or mixture of substances that contain cannabis.

4. Scope

This policy applies to all employees, students, contractors, and visitors to all Fleming College campuses.

5. General Principles

The smoking, inhalation, vaping, ingestion, growing and delivery of cannabis or cannabis products is prohibited:

5.1. Inside all College buildings, including residences

5.2. Inside any vehicle stopped, parked or in motion on College property

5.3. On all College property, including but not limited to parking lots, trails, and pathways

In quantities approved under the legislation, the possession of cannabis and cannabis products is permitted on College Property. The cannabis or cannabis products must be for personal use and not for sale or other distribution with or without payment.

The possession of cannabis and cannabis products in the Residence Buildings are subject to the conditions of this policy as well as those of the Residence Agreement. Where this policy and the Residence Agreement are in conflict, the Residence Agreement shall take precedence.

The possession and use of medical cannabis on campus are permitted subject to the conditions established in this policy and the associated Operating Procedure.

6. Related Documents

- Operating Procedure #4-429OP cannabis
- Criminal Code of Canada
- Controlled Drugs & Substances Act (Canada)
- Cannabis **Control Act** 2017 (Ontario)
- Cannabis Act (Canada)
- Applicable Municipal By-laws

7. History of Amendments/Reviews

New policy established (Resolution BoG Sept26-2018 #2)	2018
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Minor language edits for clarity (Resolution BoG Nov28-2018 #1)	2018
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Review all sections. Minor changes	February 2022
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Board of Governors



Topic: Employee Development Policy
Report To: Public Board Meeting
Meeting Date: March 23, 2022
Prepared By: Esther Zdolec, Vice President, Organizational Effectiveness & Human Resources

Recommendation

That the Board of Governors of Sir Sandford Fleming College approve #3-346 Employee Development Policy for implementation April 1, 2022.

Overview

The proposed new Employee Development policy creates an umbrella policy for multiple new and/or updated procedures, as outlined below.

Procedure	Section	Description of Change
Employee Development Policy #3-346	All	New
OP 3-346A – Fleming Tuition Subsidy	All	Replaces Policy #2-209 Staff Tuition Fees (last reviewed in 2008)
	Responsibility	Moved from Registrar and VP, Academic to VP, OEHR
	Definitions	Updates eligibility to mirror collective agreements, remove retirees and Board of Governors
	General Principles	Removes the statement that the College reserves the right to set and adjust the staff rate, which may have preceded inclusion of this benefit in all three collective agreements.
OP 3-346B – Tuition Support	New	Excludes wait-listed courses.
		Applies to non-Fleming programs Replaces language on the College intranet to fully reflect changes, including: <ul style="list-style-type: none"> - Changes to eligibility, with a focus on investing in full-time employees - Flexibility in tuition funding up to 50% - Includes repayment provisions - Elimination of tuition fee advances to align with Ontario college sector
OP 3-346C – 1 Professional Development - Faculty	Replaces Policy 3-335 (2002)	Expands Professional Development Leave section to reflect collective agreement and administrative practices.

		Tuition Reimbursement section is now incorporated in OP 3-346B Tuition Support.
OP 3-346C – 2 Professional Development – Support Staff	New	Reflects language in Support Staff collective agreements and administrative practices. (Note: changes will only go into effect on expiry of the Support Staff collective agreements and any statutory exceptions.)

Alignment with Fleming College's Strategic Direction and the Strategic Mandate Agreement

Support and encouragement for ongoing employee development aligns to Fleming's strategic plan and promotes engagement, growth, and retention of Fleming employees.

Risks and Considerations

☐ External Environment ☒ Internal Environment ☐ Financial ☒ Human Resources
☐ Information Technology ☐ Legal ☐ Operational ☐ Strategic ☐ N/A

Supporting Documentation

- #3-346 Employee Development Policy



Policy Title:	Employee Development
Policy ID:	3-346
Manual Classification:	Section 3 – Human Resources
Approved by:	Board of Governors
Revision Date(s):	N/A – New – replaced #2-209 Staff Tuition Fees and #3-335 Faculty Professional Development Policies
Effective Date:	April 1, 2022 (TBC)
Next Policy Review Date:	April 2027
Contacts for Policy Interpretation:	Vice-President, Organizational Effectiveness & Human Resources Director, Equity, Diversity, & Inclusion and Organizational Development

1.0 - Policy Overview

This policy (the “**Policy**”) provides a framework for the development opportunities available to eligible Fleming College employees, recognizing the need to consider the value of lifelong learning, current and emerging strategic and operational requirements, benefits to employees and to students of ongoing employee development of skills and abilities, and responsible financial stewardship.

2.0 - Purpose

The purpose of this Policy is to provide a framework for procedures and practices governing current and emerging development programs, initiatives, and opportunities for the College’s Eligible Employees.

3.0 - Definitions and Acronyms

The following definitions and/or acronyms apply in this Policy:

Eligible Employees	Eligible Employees are normally post-probationary full-time and regular part-time employees. Other employees who qualify for financial and/or other support for development activities as defined in each operating procedure are identified in the procedure.
Tuition Support	The acquisition of a post-secondary certificate, diploma, or degree from an accredited institution other than Fleming College, based on an evaluation component.

4.0 - Scope

This policy applies to all Fleming College employees as defined in the College's operating procedures, legal or regulatory frameworks, and collective agreements.

5.0 - General Principles

5.1 - Overview – Types of Employee Development

- a) **Tuition Subsidy** – Eligible Employees may take Fleming College programs or courses funded by the Ministry of Colleges and Universities, or other programs or courses as mutually agreed, on their own time for a tuition fee of not more than \$20.00 per course. (OP 3-346A Tuition Subsidy)
- b) **Tuition Support** – Eligible Employees may receive financial support for tuition and ancillary fees to pursue a certificate, diploma, or degree at an accredited institution other than Fleming College as outlined in OP 3-346B Tuition Support.
- c) **Professional Development (PD) and Professional Development Leaves (Sabbaticals)** – the College will support professional development financially and with PD leave as required in collective agreements and as approved for administrators. PD also includes College-wide, School-wide, and/or department-wide professional development to support continuing employee development. The College offers professional development leaves of one to 12 months, annually, considering factors including the relevance of the proposed activity to the College's current and emerging strategic and operational needs, the benefit to employees and to students, and the increase in the employee's skills and knowledge (OP 3-346C Professional Development)
- d) **Self-Directed Learning & Other** – the College encourages employees to undertake self-directed learning (for example, through LinkedIn Learning), engage in mentoring activities, participate in job shadows, and otherwise develop skills and knowledge.

6.0 - Related Documents

- Academic Employee Collective Agreement
- Operating Procedures:
 - OP 3-346A Fleming Tuition Subsidy
 - OP 3-346B Continuing Education
 - OP 3-346C-1 Professional Development – Faculty
 - OP 3-346C-2 Professional Development – Support Staff
 - OP 3-346C-3 Professional Development - Administrators
- Part-Time Support Staff Collective Agreement
- Support Staff Collective Agreement



Board of Governors



Topic: Program Title Modifications
Report To: Public Board Meeting
Meeting Date: March 23, 2022
Prepared By: Sandra Dupret, Executive Vice President Academic and Student Experience

Recommendation

That the Board of Governors of Sir Sandford Fleming College approve the following Program Title Modifications: 1) Applied Planning Environmental (AEN) to Environmental Land Management – Canadian Context (ELM); and 2) Esthetician (EST) to Medical Esthetician and Entrepreneurship (Program Code TBD).

Overview

Applied Planning Environmental (AEN) name change

As approved at the January 26, 2022 Board of Governors meeting, the Applied Planning - Environmental (AEN) program is currently being modified to a two-year, 4 semester Ontario College Graduate Certificate program specifically designed to support students transitioning into the Canadian Environment. Aligning with the on-going program modifications and based on advice from the Credential Validation Service (CVS), we propose the program title be modified to **Environmental Land Management – Canadian Context (ELM)** to reflect the modified delivery and vocational learning outcomes of the program.

Esthetician (EST) name change

The Esthetician program is undergoing substantial curriculum revision to address ongoing student enrollment and retention issues. The changes will include raising the admission criterion from workplace level to college level to ensure students are prepared for the academic level of the program (there are biology and chemistry components required), addition of medical esthetician content, and the addition of entrepreneurial business content. These changes are driven by labour market analysis and Program Advisory Committee recommendations. To clearly represent these changes in curriculum and to allow for strong marketing of the program, we propose the program title be modified to **Medical Esthetician and Entrepreneurship**.

Alignment with Fleming College's Strategic Direction and the Strategic Mandate Agreement

The proposed title modifications will support Strategic Enrolment Management by enhancing student recruitment, retention, and student experience. In addition, the changes to the Esthetics program incorporate the needs of graduates in a post-pandemic landscape with the addition of valuable skills in medical esthetics and entrepreneurship.

Risks and Considerations

☒ External Environment ☒ Internal Environment ☐ Financial ☐ Human Resources
☐ Information Technology ☐ Legal ☐ Operational ☐ Strategic ☐ N/A

There is a risk of confusion in prospective students, or employers who are familiar with existing titles. However, this can be mitigated by including clarification on the webpage and marketing materials indicating the change in the title and program delivery.

Supporting Documentation



Board of Governors



Topic: Update on the ESG at Fleming Initiative
Report To: Public Board Meeting
Meeting Date: March 23, 2022
Prepared By: Brett Goodwin, Vice President Applied Research and Innovation

Recommendation

That the Board of Governors of Sir Sandford Fleming College receive the Update on the ESG at Fleming Initiative for information.

Overview

The December Board Retreat session on ESG (Environmental, Social, Governance) kicked off the work to develop a Board-driven ESG initiative at Fleming. As described in the ESG update at the January Board of Governors meeting the time leading up to the March Board of Governors meeting was to be focused on the Discovery phase – determining where the College stood in terms of historical ESG work, developing a sense of key ESG issues for Fleming students, faculty, and staff, and envisioning how ESG risks and opportunities intersect with Fleming's future plans. This work is almost complete, and a substantive report on these findings will be presented to the Board at a dedicated meeting in April. Briefly:

- Based on reviewing historical activity at Fleming, there has been a lot of good work done on the Environmental front, there is growing engagement with Social issues, and Governance seems strong. Fleming is already active in ESG issues, but much of the work has been segregated, one-offs and driven by a few individuals as opposed to strategic and embedded in Fleming operations.
- Surveys have been conducted to gauge the interest and key issues in ESG amongst students, faculty, staff, and Board members. The data from that survey are being processed.
- A review of ESG issues in both business and higher education illustrates the growing societal pressure for institutions to meaningfully engage with ESG issues. That engagement can rightfully be viewed as an investment that will improve College functioning, not strictly a cost.
- An environmental scan indicates that currently Fleming is a leader amongst other Ontario Colleges in terms of Environmental achievements (as measured primarily by STARS - Sustainability Tracking, Assessment & Rating System - achievements) but has room to improve in Social issues, with the exception of Indigenous Truth and Reconciliation where Fleming is a sector leader.
- Finally, potential approaches to incorporate ESG into Fleming's strategic direction have been compiled.

In April, during a special session, the Board will be provided with documentation and substantive presentation on these findings. Additionally, time will be available for the Board to discuss these findings and potential directions and, ultimately, provide Fleming direction on how to move forward with ESG.

Alignment with Fleming College's Strategic Direction and the Strategic Mandate Agreement

The Strategic Plan has a strong focus on topics that align with ESG – economic development, community relations, human capital, employee wellbeing, Indigenous relations, and equity-diversity-inclusion. Additionally, for the Institutional Strength metric in SMA3, the programs we include are strongly aligned with both

environmental and social topics in ESG, hence strengthening Fleming’s commitment and action in ESG will align with our SMA3 metric and should support student interest and enrolment in those programs.

Risks and Considerations

☐ External Environment ☒ Internal Environment ☐ Financial ☐ Human Resources
☐ Information Technology ☐ Legal ☐ Operational ☒ Strategic ☐ N/A

- The Board has expressed a desire for Fleming College to have a substantive ESG strategy. Not moving forward with this initiative would leave that unaddressed.
- Historically, a substantial proportion of employees and students have found value in ESG activities at Fleming. Not moving forward with this initiative would continue to leave ESG activities in limbo.

Supporting Documentation

None included.

Topic: Equity, Diversity, and Inclusion Action Plan
Report To: Public Board Meeting
Meeting Date: March 23, 2022
Prepared By: Sandra Dupret, Executive Vice-President, Academic and Student Experience
Esther Zdolec, Vice-President, Organizational Effectiveness & Human Resources
Kirsten Redmond, Director, Equity, Diversity, & Inclusion and Organizational Development

Recommendation

That the Board of Governors of Sir Sandford Fleming College receive the Equity, Diversity, and Inclusion Action Plan for information.

Overview

The Equity, Diversity, and Inclusion (EDI) Council, with the support of executive sponsorship, committed to preparing an action-oriented framework that will guide Fleming College in advancing EDI. The attached EDI Action Plan provides Fleming College with a way forward. It includes measurable actions and practices that will support the institution in becoming a welcoming place for all.

The EDI Action Plan has been informed by best and leading practices as well as findings from the inaugural EDI Survey (previously received by the Board of Governors). Upon analyzing the findings from our EDI Survey, three goals and seven recommendations emerged from both quantitative and qualitative questions. This action plan will support Fleming College in achieving these goals.

The timeline for implementation of activities within the EDI Action Plan is varied depending on the complexity and nature of some initiatives. It is expected that some activities will take 1 – 2 years, some will take 3 – 5 years, and some activities will be ongoing. A yearly project plan, with a more detailed schedule of annual activities, will align with the fiscal calendar.

The outputs (the items/actions that contribute to achieving an outcome) and outcomes (our intended effects) will support measurement and evaluation of our progress. Comprehensive evaluation activities will begin after the first annual project plan is completed and will be supported by an equity-focused measurement and evaluation plan.

Alignment with Fleming College's Strategic Direction and the Strategic Mandate Agreement

Being a welcoming place for all is one of our strategic priorities. This action plan will support organizational advancement of equity-related initiatives, cultivating a sense of belonging for employees and students.

Risks and Considerations

<input type="checkbox"/> External Environment	<input type="checkbox"/> Internal Environment	<input type="checkbox"/> Financial	<input type="checkbox"/> Human Resources
<input type="checkbox"/> Information Technology	<input type="checkbox"/> Legal	<input type="checkbox"/> Operational	<input checked="" type="checkbox"/> Strategic
			<input type="checkbox"/> N/A

Supporting Documentation

- Equity, Diversity, and Inclusion Action Plan



FLEMING

Fleming College's Equity, Diversity, and Inclusion Action Plan

A Way Forward

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Land Acknowledgement

With Respect

We begin this report by respectfully acknowledging that Fleming College is situated on Michi Saagiig lands, and the traditional territory covered by the Williams Treaties.

To acknowledge this land and traditional territory is to honour its life and history, predating the establishment of European colonies.

G'chi Miigwech to the Michi Saagiig peoples for allowing us to continue working and learning in your territory.

Letter from the President

Fleming College has a clear vision of the community we need and want for students, employees, and the broader community. Our deep commitment to having an equitable, diverse, and inclusive College community is reflected in our strategic priority of ensuring that we are a welcoming place for all. Our Equity, Diversity, and Inclusion (EDI) Strategy and Action Plan provides a way forward, including measurable actions and practices that will support us in advancing this strategic goal.

This document is the result of intensive, focused, and intentional work to better understand the experiences of the broader campus community. It was developed through an extensive and collaborative process that included members of our community. On behalf of the College, I thank the members of the EDI Council for their contributions and leadership.

The actions described within this document have been directly informed by best and leading practices as well as the findings from our inaugural EDI survey. Launched in early 2021, the EDI survey was crafted to better understand perspectives and to gain insight into the gaps and barriers that different groups and communities may experience across the organization. We are grateful to all those who took the time to participate and share their thoughts, experiences, and perspectives.

Fleming College's EDI Strategy and Action Plan is a work in progress. It will support us in advancing commitments under the Accessibility for Ontarians with Disabilities Act, including proposed post-secondary education accessibility standards, the Indigenous Education Protocol, and the Scarborough Charter. We expect that as we learn, grow, and advance some initiatives, new actions may emerge and existing actions may change. This commitment to continual learning, growth, and development requires us to assess and re-assess our work to ensure we are meeting our goals and objectives. This work is ongoing and will take time to implement. As we embark on launching our EDI Strategy, it will take the commitment and contributions of each member of the Fleming community.

While acknowledging that there is work to be done, we also have a firm foundation upon which to build, grow, and advance EDI. I want to recognize and acknowledge the students and employees who have, for several years, engaged in equity, diversity, and inclusion work across the College community. Thank you for your commitment and contributions.

Maureen Adamson,
President

Introduction

Our Beginning

After analyzing the results from our inaugural equity, diversity, and inclusion survey, three goals and seven recommendations emerged from our findings. This action plan will support Fleming College in achieving these goals. Recommendations have informed the development of our action plan objectives and our goals will be the focus of our measurement and evaluation plan.

Goals from the EDI Survey

1. Increase the diversity of students and employees.
2. Reduce experiences of discrimination for those who identify with one or more dimensions of diversity.
3. Increase positive response rates to perceptions of inclusion and equity statements.

Recommendations from the EDI Survey

1. Provide training to administrators to support inclusive hiring, retention, and advancement practices.
2. Host focus groups, discussions, and interviews with students who identify as Indigenous, racialized, disabled, 2SLGBTQ+, and minority faith groups. It is recommended to work through the departments who support these communities and ensure broad communication to all students. It is recommended that additional focus on students with disabilities is incorporated.
3. Develop an Equity, Diversity, and Inclusion + Anti-Racist Framework that provides faculty with tools for examining and modifying their curricula from an EDI lens, including Indigenous ways of knowing.
4. Expand co-curricular learning opportunities for students, including workshops, events, and communications on a range of EDI themes and topics.
5. Expand professional development opportunities for employees on a range of EDI themes and topics.
6. Provide additional feedback mechanisms and opportunities for employees and students to identify EDI issues. Promote existing supports, including those available through the Harassment and Discrimination Prevention Policy and the Student Rights and Responsibilities Policy.
7. Develop accountability mechanisms that ensure feedback and complaints are acted on appropriately, and that those who provide feedback are supported.

Equity, Diversity, and Inclusion Framework

Advancing EDI at Fleming College

Domain: Employee

To advance equity, diversity, and inclusion across human resource practices and sustain equity, diversity, and inclusion commitments through leadership.



Strategic Pillar One
Institutional Leadership



Strategic Pillar Two
Inclusive Human Resources

Domain: Student

To integrate equitable and inclusive perspectives within curriculum and to ensure the student community finds themselves reflected within learning spaces and practices.



Strategic Pillar Three
Inclusive Curriculum



Strategic Pillar Four
Representation and Engagement

Domain: Community

To engage a broader campus community of learners, leaders, and community members to build and cultivate a culture of respect, inclusion, and belonging.



Strategic Pillar Five
Equitable Community Relationships



Strategic Pillar Six
Inclusive Communication



Strategic Pillar One: Institutional Leadership

Institutional leadership encompasses practices, behaviours, and actions that feed the momentum of organizational change. It acknowledges the unique role that leaders across the Fleming College community have in advancing equity and inclusion, from inclusive leadership practice to creating equity-focused psychologically safe climates to ensure Fleming College is a welcoming place for all. This pillar is how we will equip leaders, staff, and students with the skills, knowledge, and abilities needed to achieve the remaining pillars within the EDI Framework.

Pillar One Actions

- Develop and strengthen inclusive leadership practices in order to deepen equity, diversity, and inclusion focused leadership skills and abilities
- Advance inclusive leadership development opportunities
- Identify and implement organizational strategies to support equity-focused psychological safety
- Explore, select, and embed organizational and individual assessment tools to measure equity, diversity, and inclusion related competencies

Strategic Pillar Two: Inclusive Human Resource Practices

Human resource practice encompasses the full employee life cycle, from attraction to retention, and plays a key role in advancing equity, diversity, and inclusion as well as identifying opportunities for inclusive practice. The inclusive human resources pillar reflects strategic actions related to representation, equity-focused recruiting practices, inclusive interviewing strategies, and ensuring diversity of perspectives and experiences are welcome across the campus community.

Pillar Two Actions

- Advance inclusive interviewing practices, including equity-focused interview questions, hiring panels, etc.
- Establish processes to include self-ID options within application and recruitment functions
- Review ways to embed an equity-lens into decision making practices
- Develop an equity-informed policy development toolkit
- Develop approaches for ensuring members of equity-deserving communities have equitable opportunity within the hiring process, including community-led initiatives to define and determine what strategies would be most effective
- Providing anti-Black and anti-Indigenous racism education for all members of Fleming College



Strategic Pillar Three: Inclusive Curriculum

The inclusive curriculum pillar acknowledges that students have various lived experiences, shaped by their intersecting identities, and enter the learning space with a diverse range of perspectives, thoughts, and ideas that shape and influence how they learn. Inclusive curriculum champions the actions and initiatives that increase representation of different worldviews within course content, reflect a range of course materials, and challenges stereotypes of diversity within post-secondary settings. Inclusive curriculum actions, detailed below, also reflect initiatives that align with legislation such as the Ontario Human Rights Code and the Accessibility for Ontarians with Disabilities Act as well as the Indigenous Education Protocol and the Scarborough Charter, as Fleming College is a signatory on both of these important documents.

Pillar Three Actions

- Explore the ways equity, diversity, and inclusion principles can be embedded into the curriculum review process through the development of an EDI and anti-oppression framework for curriculum design
- Advance and align universal design for learning principles with inclusive curriculum strategies
- Develop and pilot an inclusive curriculum strategy with representation from various programs and schools across Fleming College
- Develop training sessions for faculty and students on Indigenous history, responsibility to advance and engage in reconciliation, and land and place-based learning
- Develop training sessions for faculty and students that sustain harassment-free classrooms and learning environments
- Promote curricular development that de-centers Eurocentrism and opens space for world-inspired learning, including expertise of various authors, academics, and leaders

Strategic Pillar Four: Representation and Engagement

The representation and engagement pillar reflects the importance of community, representation, student inclusion, and opportunities to engage in participatory decision-making. This pillar reflects the components needed to create a "welcoming place for all" including psychological safety, respect, transparency, accountability, and feeling seen, heard, and understood.



Pillar Four Actions

- Create spaces for equity-informed consultation with meaningful opportunities for campus-wide engagement
- Advance mechanisms for feedback and advocacy
- Identify and mitigate barriers to participation, particularly related to advisory and decision-making
- Promote greater opportunities for engagement with equity, diversity, and inclusion initiatives
- Examine opportunities for student self-identification within student profiles
- Identify ways to recruit and retain underrepresented student populations



Strategic Pillar Five: Equitable Community Relationships

Fleming College acknowledges that the campus experience extends beyond the immediate learning environment. The equitable community relationships pillar seeks to strengthen and build community relationships and partnerships that are mutually respectful, beneficial, and responsive. Equitable community relationship actions, detailed below, also reflect initiatives that align with legislation such as the Ontario Human Rights Code and the Accessibility for Ontarians with Disabilities Act as well as the Indigenous Education Protocol and the Scarborough Charter, as Fleming College is a signatory on both of these important documents.

Pillar Five Actions

- Identify cross-campus collaborations and de-centralize community relationship building
- Advance College partnerships with Indigenous communities, ensuring organizational responsiveness to what the community wants and needs
- Construct affirming and accessible spaces that cultivate belonging, knowledge development, and sharing among equity-deserving students and across the Fleming College community
- Build mechanisms for ongoing outreach and relationship building with community partners and leaders
- Develop sponsorship opportunities for equity-deserving community members, including career advising, advancement, and mentorship

Strategic Pillar Six: Inclusive Communication

Inclusive communication reflects actions, behaviours, and practices that are respectful, accurate, and inclusive of all. It involves ensuring that everyone is enabled to contribute their perspectives. Practices encompass inclusive language, inclusive interactions, participatory decision making, and inclusive events. This pillar is how we will advance organizational actions and communications to create supportive environments, engage members of the Fleming College community, and establish bi-directional communication channels.

Pillar Six Actions

- Promote transparent communication across the Fleming College community by identifying how the broader college community identifies transparent and respectful communication
- Expand on the ways to share, communicate, and promote equity, diversity, and inclusion



Pillar Six Actions Continued

- Expand and advance existing communication channels to include spaces for listening, advocacy, and feedback
- Develop an inclusive communication toolkit
- Develop and implement an equity lens/equity tool within decision-making practices

Action Plan Timeline

Overview

Overview

The action plan timeline is presented using our three domains and six pillars. These pillars are the foundation of our shared goal, creating a welcoming place for all. The objectives of each pillar will be achieved by implementing several actions. The actions space one to two-year time frames and three to five-year time frames. Some actions are ongoing and it is expected that they will be carried through future strategies, frameworks, and goals.

Employee Domain	
Objective	
To advance equity, diversity, and inclusion across human resource practices and sustain equity, diversity, and inclusion commitments through leadership.	
Pillar One: Institutional Leadership Actions	Time Frame
Develop and strengthen inclusive leadership practices to deepen equity, diversity, and inclusion focused leadership skills and abilities	Ongoing
Identify and implement organizational strategies to support equity-focused psychological safety	Ongoing
Advance inclusive leadership development opportunities	1 - 2 years
Explore, select, and embed organizational and individual assessment tools to measure equity, diversity, and inclusion related competencies	3 - 5 years
Pillar Two: Inclusive Human Resource Practice Actions	Time Frame
Advance inclusive interviewing practices, including equity-focused interview questions, hiring panels, etc.	1 - 2 years
Establish processes to include self-identification options within application and recruitment functions	1 - 2 years
Review and determine ways to embed an equity-lens into decision making practices	1 - 2 years

Action Plan Timeline

Overview

Develop an equity-informed policy development toolkit	1 - 2 years
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Develop approaches for ensuring members of equity-deserving communities have equitable opportunity within the hiring process, including community-led initiatives to define and determine what strategies would be most effective.	1 - 2 years
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Provide anti-oppression and anti-Black and anti-Indigenous racism education for all members of Fleming College	1 - 2 years
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Student Domain

Objective

To integrate equitable and inclusive perspectives within curriculum and to ensure the student community finds themselves reflected within learning spaces and practices.

Pillar Three: Inclusive Curriculum Actions

Time Frame

Develop an equity, diversity, inclusion, and anti-oppression framework to support inclusive curriculum design	1 - 2 years
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Implement an equity, diversity, inclusion, and anti-oppression framework to support inclusive curriculum design	3 - 5 years
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Advance and align universal design for learning principles with inclusive curriculum strategies	1 - 2 years
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Develop and pilot an inclusive curriculum strategy with representation from various programs and schools across Fleming College	1 - 2 years
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Develop and deliver training sessions for faculty and students on Indigenous history, responsibility to advance and engage in reconciliation, and land and place-based learning	Ongoing
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Develop and deliver training sessions for faculty and students that sustain harassment-free classrooms and learning environments	Ongoing
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Promote curricular development that de-centers Eurocentrism and opens space for world-inspired learning, including expertise of various authors, academics, and leaders	Ongoing
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Action Plan Timeline

Overview

Pillar Four: Representation and Engagement Actions	Time Frame
Create spaces for equity-informed consultation with meaningful opportunities for campus-wide, college-wide, and local-community wide engagement	Ongoing
Deepen our understanding of specific barriers faced by members of equity-deserving communities through consultation and engagement	1 - 2 years
Advance mechanisms for feedback and advocacy	1 - 2 years
Identify and mitigate barriers to participation, particularly related to advisory and decision-making activities	1 - 2 years
Leverage communication strategies to promote greater opportunities for engagement with equity, diversity, and inclusion initiatives	Ongoing
Examine, identify, and implement opportunities for student self-identification	1 - 2 years
Identify ways to recruit and retain underrepresented student populations	Ongoing

Community Domain

Objective

To engage a broader college community of leaders and local community members to build and cultivate a culture of respect, inclusion, and belonging.

Pillar Five: Equitable Community Relationship Actions	Time Frame
Identify cross-campus collaborations to de-centralize community relationship building	1 - 2 years
Advance College partnerships with Indigenous communities, ensuring organizational responsiveness to what the community wants and needs	Ongoing

Action Plan Timeline

Overview

Constructing affirming and accessible spaces that cultivate belonging, knowledge development, and sharing among equity-deserving students and across the Fleming College community	1 - 2 years
Build mechanisms for ongoing outreach and relationship building with community partners and leaders	1 - 2 years
Develop sponsorship opportunities for equity-deserving community members including career advising, advancement, and mentorship	3 - 5 years
Pillar Six: Inclusive Communication and Participatory Action	Time Frame
Promote transparent communication across the Fleming College community by identifying how the broader college community identifies transparent and respectful communication	1 - 2 years
Expand on the ways to share, communicate, and promote equity, diversity, and inclusion	1 - 2 years
Expand and advance existing communication channels to include spaces for listening, feedback, and advocacy	1 - 2 years
Develop an inclusive communication toolkit	1 - 2 years
Develop and implement an equity lens/equity tool to be used within decision making spaces	1 - 2 years

Action Plan Outputs and Outcomes

Preparing for Evaluation

Overview

To support the advancement of this action plan, a high-level overview of outputs and outcomes is described. Outputs are products of activities; they tell the story of what we have produced. They are the actions or items that contribute to achieving an outcome. Outcomes are our intended effects; they are the "difference made" within and across Fleming College.

This overview will inform the development of a comprehensive evaluation plan. The evaluation plan will be developed in alignment with the strategic planning cycle and will inform the next equity, diversity, and inclusion action plan.

Employee Domain	
Objective To advance equity, diversity, and inclusion across human resource practices and sustain equity, diversity, and inclusion commitments through leadership.	
Outputs	Outcomes
<ul style="list-style-type: none">• Inclusive leadership development training sessions and workshops• Number of organizational strategies and actions implemented to cultivate equity-focused psychological safety for employees• Number of organization level and team level assessment tools selected• Number of organization level and team level assessment tools implemented• Self-identification options implemented within recruitment functions• Equity lens tool for decision making developed and implemented• Equity-informed policy development toolkit developed	<ul style="list-style-type: none">• Increase diversity of employees at various leadership levels• Improve the experience, as measured by perceptions of inclusion questions, of employees who identify as belonging to an equity-deserving community• Reduce experiences of discrimination for employees who identify with one or more dimensions of diversity• Decrease bias within the hiring process• Increase inclusive leadership competence to better support equity and inclusion at the team level

Action Plan Outputs and Outcomes

Preparing for Evaluation

Outputs	Outcomes
<ul style="list-style-type: none"> • Number of community consultations and engagements to define and determine effective recruitment practices • Number of interventions implemented to ensure members of equity-deserving communities have equitable opportunity within the hiring process • Number of anti-oppression and anti-Black and anti-Indigenous racism education sessions delivered 	

Student Domain

Objective

To integrate equitable and inclusive perspectives within curriculum and to ensure the student community finds themselves reflected within learning spaces and practices.

Outputs	Outcomes
<ul style="list-style-type: none"> • Equity, diversity, inclusion, and anti-oppression framework for curriculum design developed • Number of participants piloting the equity, diversity, inclusion, and anti-oppression framework • Number of training sessions on Indigenous history, responsibility to advance and engage in reconciliation, and land and place-based learning • Number of training sessions on harassment-free classrooms and learning environments delivered • Opportunities for equity-informed consultation identified 	<ul style="list-style-type: none"> • Increase recruitment and retention of students from underrepresented groups and communities • Improve the experience, as measured by perceptions of inclusion questions, of students who identify as belonging to an equity-deserving community • Reduce experiences of discrimination for students who identify with one or more dimensions of diversity • Increase opportunities for student-oriented participatory decision-making, feedback, knowledge sharing, and advocacy

Action Plan Outputs and Outcomes

Preparing for Evaluation

Outputs	Outcomes
<ul style="list-style-type: none"> • Number of equity-informed consultations hosted • Methods of identifying and mitigating barriers to advisory and participatory decision-making activities implemented • Number of organizational strategies and actions implemented to cultivate equity-focused psychological safety for students • Self-identification options for students implemented 	<ul style="list-style-type: none"> • Increase the representation of different worldviews within course content, learning activities, and course materials to support feelings of inclusion and representation

Community Domain

Objective

To engage a broader college community of leaders and local community members to build and cultivate a culture of respect, inclusion, and belonging.

Outputs	Outcomes
<ul style="list-style-type: none"> • Number of cross-campus collaborations identified to de-centralize community relationship building • Number of mechanisms established for ongoing outreach and relationship building with community partners • Number of sponsorship and/or mentorship opportunities for students/community members who identify as members of equity-deserving communities • Inclusive communication toolkit developed • Equity tool/toolkit developed • Number of communication/feedback mechanisms for listening created 	<ul style="list-style-type: none"> • Strengthen community relationships, including relationships with Indigenous communities • Increase community partnerships through mentorship and sponsorship to support relationship building and student success • increase the sense of feeling seen, heard, and understood through opportunities for listening and advocacy spaces



Board of Governors



Topic: Financial Position Reports as of January 31, 2022
Report To: Board of Governors
Meeting Date: March 23, 2022
Prepared By: Annie Lam, VP Corporate Finance

Recommendation

That the Board of Governors receive for information the Financial Position Reports as of January 31, 2022.

Overview

Based on revised winter Day 10 enrolment figures, we are projecting a year end deficit of \$6.5 million with estimated available cash of \$39.2 million and unrestricted net assets of \$2.86 million.

In updating the projections to reflect actual enrolment we note the potential for operating expenditures to come in under budget.

SMT and budget managers are asked to review their budgets and will advise Finance of any significant operating expenditures that will not be spent before year end.

Statement of Revenue and Expenditures and Quarterly Forecast

The following commentary provides line-item explanations relating to income statement projections where there are significant forecasted budget variances (> \$100K and 10%).

Operating Revenues

Overall operating revenues are trending on budget, showing only a small unfavorable trend with a variance of 3.7%. Operating revenues have been reforecasted to reflect expected tuition for the year based on Day 10 winter figures and the corresponding decrease in student fees, including the loss of recreation related fees. As a result, total operating revenues are projected to fall under budget by \$6.2 million.

Non-Operating Revenue

Revenues for non-operating programs (Service System Management, Skills Programs, Bursaries and Special Projects) are under funding agreements where revenue is recognized to match expenditures. Timing will fluctuate annually depending on individual agreements. Variances shown in the month end report have minimal impact to the overall year end net income.

Ancillary Operations Revenue

Revenues from ancillary operations (Residence, Parking) are trending with an unfavorable variance of 21.4%. A

large portion of ancillary revenues were expected to be earned in winter under the assumption that the College would re-open to on-campus activity. Due to decreased residence capacity and reduced parking fees, it is estimated that ancillary operations revenue will fall short of budget by \$957K.

Operating Expenditures

Overall operating expenditures are trending with a favorable variance of 3.9% which includes several variances within individual line items.

Salaries and benefits accounts were re-examined, resulting in projected savings of \$1.03M. This is in part due to budgeting for academic full-time salaries being based on a 2% increase compared to the 1% allowed per Bill 124. In addition, some academic wages will be deferred into the next fiscal year due to the change in start dates as well as decreased enrolment.

Staffing development is trending with a favorable variance of 38.4%. We continue to see reduced spending, particularly in travel related to professional development. The quarterly reforecast reflects the savings anticipated of \$424K based on year-to-date spending trends.

Travel, accommodation, and hospitality is trending with a favorable ratio of 46.2% as travel, both domestic and International, continues to be suppressed due to pandemic restrictions. Assuming travel continues at similar levels to spring and fall semesters, expenses are anticipated to be under budget by \$150K.

Advertising expenses are trending favorably with a variance of 19.8%. Expenses are anticipated to be under budget by \$275K.

Equipment maintenance is trending with a favorable variance of 27.9%. This is mainly the result of limited in person delivery resulting in less use and required maintenance of equipment. Expenditures will increase relative to further on campus activity in the coming months.

Finance and banking budget shows as a credit as it represents corporate overhead contributions against expenditures from the College non-operating program revenues. It appears unfavorable in trending as overhead contributions are mostly recognized at year end upon final reconciliation of the grant programs.

International payments are trending unfavorable with a variance of 10.7%. This variance is due to the timing of agent commission payments and the impact of enrolment.

Service fees are trending favorably with a variance of 14.6%. Most of this variance relates to professional fees and other contract services, which may be spend in the last quarter of the year. The accounts will continue to be monitored to identify any potential savings.

Cash Flow Projection

As the year progresses and the operating and capital expenditures increase to budgeted levels, we are predicting that the College cash balance will gradually decline and at year end we will have unrestricted cash balances of \$51.1 million of which we project \$39.2 million will be available for general use. We note that this assumption of 'spend to budget' would result in an additional \$8.4 million cash outflow during Feb-March. Current capital expenditures (in-year) total \$2.4M. Again, to better anticipate forecasted cash flows budget managers are asked to review and update their expected capital expenditures during the balance of the fiscal year.

Financial Sustainability Metrics

The College continues to meet all the financial health ratios and is projected to meet all ratios as at March 31, 2022, with the exception of a projected deficit for year end.

Alignment with Fleming College's Strategic Direction and the Strategic Mandate Agreement

Strengthen Flemings financial health and sustainability to ensure new/existing programs, services and infrastructure is supported, funded, and optimized

Risks and Considerations

<input type="checkbox"/> External Environment	<input type="checkbox"/> Internal Environment	<input checked="" type="checkbox"/> Financial	<input type="checkbox"/> Human Resources	
<input type="checkbox"/> Information Technology	<input type="checkbox"/> Legal	<input type="checkbox"/> Operational	<input checked="" type="checkbox"/> Strategic	<input type="checkbox"/> N/A

Supporting Documentation

Statement of Revenue and Expenditures for the 10 months ended January 31, 2022
Quarterly Financial Forecast for the year ending March 31, 2022
Quarterly Cash Flow Projection for the year ending March 31, 2022
Balance Sheet as at January 31, 2022
Financial Sustainability Metrics (Health Indicators)

SIR SANDFORD FLEMING COLLEGE
Statement of Revenue and Expenditures - with prior year comparatives
For the 10 months ending January 31, 2022

Current Year					Prior Year				Change Over Prior YTD	
	Actual To 31-Jan-22	Budget 31-Mar-22	Budget \$ Remaining	Budget % Remaining	Actual To 31-Jan-21	Actual 31-Mar-21	Prior YTD \$ Remaining	Prior YTD % Remaining	\$	%
Revenue										
Grants and Reimbursements	\$ 37,695,324	\$ 49,884,845	\$ 12,189,521	24.4%	\$ 35,059,038	\$ 48,955,223	\$ 13,896,185	28.4%	\$ 1,706,664	(4.0%)
Tuition FT Spring	2,148,736	2,404,023	255,287	10.6%	810,172	807,084	(3,089)	(0.4%)	(258,376)	11.0%
Tuition FT Fall	5,762,322	5,735,922	(26,400)	(0.5%)	5,976,977	6,013,733	36,756	0.6%	63,156	(1.1%)
Tuition FT Winter	6,933,518	7,208,552	275,034	3.8%	6,281,680	4,844,778	(1,436,902)	(29.7%)	(1,711,936)	33.5%
Domestic Full-time Tuition	14,844,576	15,348,497	503,921	3.3%	13,068,829	11,665,595	(1,403,234)	(12.0%)	(1,907,155)	15.3%
Tuition International FT Spring	3,524,119	3,549,547	25,428	0.7%	4,135,622	4,150,257	14,635	0.4%	(10,793)	0.4%
Tuition International FT Fall	8,183,099	8,871,423	688,324	7.8%	9,073,209	9,087,319	14,111	0.2%	(674,213)	7.6%
Tuition International FT Winter	11,537,977	13,138,548	1,600,571	12.2%	11,710,146	9,438,432	(2,271,714)	(24.1%)	(3,872,285)	36.3%
International Full-time Tuition	23,245,195	25,559,518	2,314,323	9.1%	24,918,976	22,676,009	(2,242,968)	(9.9%)	(4,557,291)	18.9%
Full-time Tuition	38,089,771	40,908,015	2,818,244	6.9%	37,987,805	34,341,603	(3,646,202)	(10.6%)	(6,464,446)	17.5%
Part-time and Other Tuition	2,865,229	2,828,693	(36,536)	(1.3%)	2,527,046	2,644,123	117,077	4.4%	153,613	(5.7%)
Student Tuition Fees	40,955,000	43,736,708	2,781,708	6.4%	40,514,851	36,985,726	(3,529,125)	(9.5%)	(6,310,832)	15.9%
Contract Training	152,052	624,423	472,371	75.6%	145,742	892,532	746,789	83.7%	274,418	(8.0%)
College Ancillary Operations	149,816	317,000	167,184	52.7%	141,175	285,179	144,004	50.5%	(23,181)	2.2%
Fee for Service	852,230	2,046,788	1,194,558	58.4%	651,169	1,958,804	1,307,635	66.8%	113,077	(8.4%)
Fundraising	22,000	13,500	(8,500)	(63.0%)	10,000	-	10,000.00		(1,500)	
Other Income	1,068,411	2,072,203	1,003,792	48.4%	1,411,369	2,348,773	937,404	39.9%	(66,388)	8.5%
Student Fees	5,972,900	7,106,423	1,133,523	16.0%	5,077,987	5,194,855	116,868	2.2%	(1,016,655)	13.7%
Total Other Income	8,065,357	11,555,914	3,490,557	30.2%	7,291,700	9,787,611	2,495,910	25.5%	(994,646)	4.7%
Amortization of Deferred Capital Contributions	3,709,664	4,744,341	1,034,677	21.8%	3,614,290	4,478,093	863,803	19.3%	(170,874)	2.5%
Total Operating Revenues	90,577,397	110,546,231	19,968,834	18.1%	86,625,622	101,099,185	14,473,563	14.3%	(5,495,271)	3.7%
Investments	-	-	-		18.89	646,434	646,415	100.0%	646,415	
Service System Management	13,571,885	16,385,309	2,813,424	17.2%	12,515,220	13,253,465	738,245	5.6%	(2,075,179)	11.6%
Skills Programs	2,020,674	3,106,655	1,085,981	35.0%	2,599,861	3,284,661	684,800	20.8%	(401,181)	14.1%
Tuition Holdback Bursaries	2,065,554	2,142,539	76,985	3.6%	2,012,864	1,824,436	(188,427)	(10.3%)	(265,413)	13.9%
Ministry Bursaries	1,070,457	800,000	(270,457)	(33.8%)	984,554	1,150,888	166,334	14.5%	436,791	(48.3%)
Special Projects	9,213,608	13,180,252	3,966,644	30.1%	4,573,228	4,653,821	80,593	1.7%	(3,886,051)	28.4%
Facilities Renewal and Renovation Projects	364,132	996,837	632,705	63.5%	480,043	901,685	421,642	46.8%	(211,063)	16.7%
Ancillary Operations	3,341,961	4,386,615	1,044,654	23.8%	1,115,925	1,143,048	27,124	2.4%	(1,017,531)	21.4%
Total Revenue	\$ 122,225,668	\$ 151,544,438	\$ 29,318,770	19.3%	\$ 110,907,336	\$ 127,957,624	\$ 17,050,288	13.3%	\$ (12,268,483)	6.0%

SIR SANDFORD FLEMING COLLEGE
Statement of Revenue and Expenditures - with prior year comparatives
For the 10 months ending January 31, 2022

Current Year					Prior Year				Change Over Prior YTD	
	Actual To 31-Jan-22	Budget 31-Mar-22	Budget \$ Remaining	Budget % Remaining	Actual To 31-Jan-21	Actual 31-Mar-21	Prior YTD \$ Remaining	Prior YTD % Remaining	\$	%
Expenditures										
Salaries and Benefits										
Academic, Full Time	\$ 19,311,069	\$ 23,806,725	\$ 4,495,656	18.9%	\$ 19,219,380	\$ 22,893,146	3,673,766	16.0%	(821,890)	2.8%
Administration, Full Time	8,464,715	9,974,988	1,510,273	15.1%	7,780,332	10,056,509	2,276,177	22.6%	765,904	(7.5%)
Support, Full Time	11,320,761	13,818,276	2,497,515	18.1%	11,417,690	13,655,681	2,237,991	16.4%	(259,524)	1.7%
Salaries, Full Time	39,096,545	47,599,989	8,503,444	17.9%	38,417,402	46,605,336	8,187,934	17.6%	(315,510)	0.3%
Academic, Part Time	9,837,977	14,545,705	4,707,729	32.4%	8,147,782	12,104,978	3,957,196	32.7%	(750,533)	(0.3%)
Other, Part Time	1,096,354	2,083,094	986,740	47.4%	711,720	975,959	264,238	27.1%	(722,502)	20.3%
Salaries, Part Time	10,934,331	16,628,799	5,694,468	34.2%	8,859,502	13,080,936	4,221,434	32.3%	(1,473,035)	2.0%
Benefits	10,996,169	14,312,484	3,316,315	23.2%	10,304,503	13,229,278	2,924,775	22.1%	(391,540)	1.1%
Total Salaries and Benefits	61,027,044	78,541,272	17,514,228	22.3%	57,581,407	72,915,550	15,334,143	21.0%	(2,180,085)	1.3%
Non-Salary Expenses										
Academic Delivery	1,250,585	2,270,026	1,019,441	44.9%	462,518	859,744	397,226	46.2%	(622,215)	(1.3%)
Academic Supports	3,040,873	2,950,778	(90,095)	(3.1%)	2,682,167	2,538,559	(143,608)	(5.7%)	(53,513)	2.6%
Staffing Development	151,530	667,937	516,407	77.3%	127,208	208,129	80,922	38.9%	(435,486)	38.4%
Business Travel, Accommodation & Hospitality	39,995	205,905	165,910	80.6%	30,028	45,754	15,726	34.4%	(150,184)	46.2%
Advertising	479,230	1,238,900	759,670	61.3%	294,549	504,021	209,472	41.6%	(550,198)	19.8%
Telephone, Audit, Legal & Insurance	1,000,757	1,467,626	466,869	31.8%	1,013,306	1,353,207	339,902	25.1%	(126,967)	6.7%
Equipment Maintenance	344,582	684,349	339,767	49.6%	322,050	413,207	91,157	22.1%	(248,610)	27.6%
Plant and Security	1,543,115	3,396,900	1,853,785	54.6%	1,621,621	3,340,521	1,718,900	51.5%	(134,885)	3.1%
Rentals and Taxes	434,054	608,364	174,310	28.7%	605,364	648,554	43,190	6.7%	(131,119)	22.0%
Utilities	1,301,001	2,681,189	1,380,188	51.5%	1,596,248	2,379,571	783,323	32.9%	(596,866)	18.6%
Contract Services Trent	458	2,400,360	2,399,902	100.0%	(74,646)	2,608,290	2,682,936	102.9%	283,034	(2.9%)
Finance and Banking	(456,271)	(1,699,660)	(1,243,389)	73.2%	187,944	(865,584)	(1,053,528)	121.7%	189,861	(48.6%)
International Payments	2,391,998	4,325,478	1,933,480	44.7%	1,890,667	2,866,342	975,675	34.0%	(957,805)	10.7%
Service Fees	2,160,246	4,660,152	2,499,906	53.6%	2,468,866	4,047,609	1,578,743	39.0%	(921,163)	14.6%
Long Term Debt Interest	109,799	158,000	48,201	30.5%	121,618	160,656	39,038	24.3%	(9,164)	6.2%
Amortization of Capital Assets	5,441,746	7,022,666	1,580,920	22.5%	5,748,427	7,032,440	1,284,013	18.3%	(296,907)	4.3%
Total Non-Salary Expenses	19,233,696	33,038,970	13,805,274	41.8%	19,097,935	28,141,021	9,043,087	32.1%	(4,762,188)	9.6%
Total Operating Expenditures	80,260,740	111,580,242	31,319,502	28.1%	76,679,342	101,056,571	24,377,230	24.1%	(6,942,272)	3.9%
Investments	1,015,114	1,924,539	909,425	47.3%	685,011	1,336,510	651,499	48.7%	(257,925)	(1.5%)
Service System Management	12,373,679	16,277,793	3,904,114	24.0%	11,883,820	13,153,632	1,269,812	9.7%	(2,634,301)	14.3%
Skills Programs	2,433,366	3,106,655	673,289	21.7%	2,224,260	3,252,659	1,028,398	31.6%	355,109	(9.9%)
Tuition Holdback Bursaries	1,216,573	2,142,539	925,966	43.2%	1,172,329	1,824,436	652,107	35.7%	(273,859)	7.5%
Ministry Bursaries	445,453	800,000	354,547	44.3%	942,902	1,150,888	207,986	18.1%	(146,561)	26.2%
Special Projects	6,961,017	13,180,252	6,219,235	47.2%	2,360,497	4,634,126	2,273,629	49.1%	(3,945,606)	(1.9%)
Facilities Renewal and Renovation Projects	102,057	907,728	805,671	88.8%	556,563	901,685	345,123	38.3%	(460,548)	50.5%
Ancillary Operations	2,380,738	4,366,639	1,985,901	45.5%	2,460,094	3,562,843	1,102,749	31.0%	(883,151)	14.5%
Net Asset Adjustment	-	-	-		-	445,330	445,330	100.0%	445,330	
Total Expenditures	\$ 107,188,739	\$ 154,286,387	\$ 47,097,648	30.5%	\$ 98,964,816	\$ 131,318,681	\$ 32,353,864	24.6%	\$ (14,743,784)	5.9%
Net	\$ 15,036,929	\$ (2,741,949)	\$ (17,778,878)	648.4%	\$ 11,942,520	\$ (3,361,057)	\$ (15,303,576)	455.3%	\$ 2,475,302	193.1%

SIR SANDFORD FLEMING COLLEGE
Statement of Revenue and Expenditures - Quarterly Reforecast
For the 10 months ending January 31, 2022

		Actual To		Fiscal Year		Budget		Projected	
		31-Jan-22		Projection		31-Mar-22		Variance	
Revenue									
Grants and Reimbursements	\$	37,695,324	\$	50,002,482	\$	49,884,845	\$	117,637	-
				-		-		-	117,637
				-		-		-	-
Tuition FT Spring		2,148,736		2,154,726		2,404,023	-	249,297	-
Tuition FT Fall		5,762,322		5,813,579		5,735,922		77,658	-
Tuition FT Winter		6,933,518		5,905,869		7,208,552	-	1,302,683	-
Domestic Full-time Tuition		14,844,576		13,874,174		15,348,497	-	1,474,322	-
				-		-		-	-
Tuition International FT Spring		3,524,119		3,530,936		3,549,547	-	18,611	-
Tuition International FT Fall		8,183,099		8,212,844		8,871,423	-	658,579	-
Tuition International FT Winter		11,537,977		10,013,285		13,138,548	-	3,125,263	-
International Full-time Tuition		23,245,195		21,757,065		25,559,518	-	3,802,453	-
				-		-		-	-
Full-time Tuition		38,089,771		35,631,240		40,908,015	-	5,276,775	-
				-		-		-	-
Input - Revenue		-		-		-		-	-
Part-time and Other Tuition		2,865,229		2,828,693		2,828,693		-	-
				-		-		-	-
Student Tuition Fees		40,955,000		38,459,933		43,736,708	-	5,276,775	-
				-		-		-	-
Contract Training		152,052		624,423		624,423		-	-
				-		-		-	-
College Ancillary Operations		149,816		212,000		317,000	-	105,000	-
Fee for Service		852,230		2,046,788		2,046,788		-	-
Fundraising		22,000		13,500		13,500		-	-
Other Income		1,068,411		2,066,697		2,072,203	-	5,506	-
Student Fees		5,972,900		6,153,565		7,106,423	-	952,858	-
Input - Revenue		-		-		-		-	-
Non-Operating Revenue - Ancillary Income		-		-		-		-	-
Input - Revenue		-		-		-		-	-
Non-Operating Revenue - Other Bursary Income		-		-		-		-	-
Total Other Income		8,065,357		10,492,550		11,555,914	-	1,063,364	-
				-		-		-	-
Input - Revenue		-		-		-		-	-
Amortization of Deferred Capital Contributions		3,709,664		4,744,341		4,744,341		-	-
				-		-		-	-
Total Operating Revenues		90,577,397		104,323,729		110,546,231	-	6,222,502	-
				-		-		-	-
Investments		-		-		-		-	-
Service System Management		13,571,885		16,385,309		16,385,309		-	-
Skills Programs		2,020,674		3,106,655		3,106,655		-	-
Tuition Holdback Bursaries		2,065,554		2,142,539		2,142,539		-	-
Ministry Bursaries		1,070,457		800,000		800,000		-	-
Special Projects		9,213,608		13,180,252		13,180,252		-	-
Facilities Renewal and Renovation Projects		364,132		996,837		996,837		-	-
Ancillary Operations		3,341,961		3,429,966		4,386,615	-	956,649	-
				-		-		-	-
Total Revenue	\$	122,225,668	\$	144,365,287	\$	151,544,438	-\$	7,179,151	-
				-		-		-	-

SIR SANDFORD FLEMING COLLEGE
Statement of Revenue and Expenditures - Quarterly Reforecast
For the 10 months ending January 31, 2022

		Actual To 31-Jan-22	Fiscal Year Projection	Budget 31-Mar-22	Projected Variance		
Expenditures						-	-
Salaries and Benefits						-	-
Input - Expense	Academic, Full Time	\$ 19,311,069	\$ 23,556,725	\$ 23,806,725	-\$ 500,000	-	-
	Administration, Full Time	8,464,715	9,974,988	9,974,988	-	-	250,000
	Support, Full Time	11,320,761	13,818,276	13,818,276	-	-	-
	Salaries, Full Time	39,096,545	47,349,989	47,599,989	-	-	250,000
		-	-	-	-	-	-
Input - Expense	Academic, Part Time	9,837,977	13,761,178	14,545,705	-	-	784,527
	Other, Part Time	1,096,354	2,083,094	2,083,094	-	-	-
	Salaries, Part Time	10,934,331	15,844,272	16,628,799	-	-	784,527
Benefits		10,996,169	14,312,484	14,312,484	-	-	-
Total Salaries and Benefits		61,027,044	77,506,745	78,541,272	-	-	1,034,527
Non-Salary Expenses						-	-
Input - Expense	Academic Delivery	1,250,585	1,994,867	2,270,026	-	-	275,159
	Academic Supports	3,040,873	2,950,778	2,950,778	-	-	-
	Staffing Development	151,530	243,287	667,937	-	-	424,650
	Business Travel, Accommodation & Hospitality	39,995	55,905	205,905	-	-	150,000
	Advertising	479,230	963,900	1,238,900	-	-	275,000
	Telephone, Audit, Legal & Insurance	1,000,757	1,467,626	1,467,626	-	-	-
	Equipment Maintenance	344,582	569,349	684,349	-	-	115,000
	Plant and Security	1,543,115	3,131,900	3,396,900	-	-	265,000
	Rentals and Taxes	434,054	517,801	608,364	-	-	90,563
	Utilities	1,301,001	2,681,189	2,681,189	-	-	-
	Contract Services Trent	458	2,400,360	2,400,360	-	-	-
	Finance and Banking	(456,271)	(1,699,660)	(1,699,660)	0	-	-
	International Payments	2,391,998	3,853,895	4,325,478	-	-	471,584
	Service Fees	2,160,246	4,310,152	4,660,152	-	-	350,000
	Long Term Debt Interest	109,799	158,000	158,000	-	-	-
Input - Expense	Amortization of Capital Assets	5,441,746	7,022,666	7,022,666	-	-	-
Total Non-Salary Expenses		19,233,696	30,622,014	33,038,970	-	-	2,416,956
						-	-
Total Operating Expenditures		80,260,740	108,128,759	111,580,242	-	-	3,451,483
Investments		1,015,114	1,924,539	1,924,539	-	-	-
Service System Management		12,373,679	16,277,793	16,277,793	-	-	-
Skills Programs		2,433,366	3,106,655	3,106,655	-	-	-
Tuition Holdback Bursaries		1,216,573	2,142,539	2,142,539	-	-	-
Ministry Bursaries		445,453	800,000	800,000	-	-	-
Special Projects		6,961,017	13,180,252	13,180,252	-	-	-
Facilities Renewal and Renovation Projects		102,057	907,728	907,728	-	-	-
Ancillary Operations		2,380,738	4,366,639	4,366,639	-	-	-
Net Asset Adjustment		-	-	-	-	-	-
Total Expenditures		\$ 107,188,739	\$ 150,834,904	\$ 154,286,387	-\$ 3,451,483	-	3,451,483
						-	-
Net		\$ 15,036,929	\$ (6,469,617)	\$ (2,741,949)	\$ (3,727,668)	0	3,727,668

SIR SANDFORD FLEMING COLLEGE

Revised Cashflow Forecast

		as at 31-Mar-21	Q1	Q2	Q3	Q4	Forecast 31-Mar-22						
Revenue		\$	36,274,993	\$	38,999,060	\$	34,522,291	\$	34,568,943	\$	144,365,288		
Expenditures			28,811,264		33,785,507		35,598,336		52,639,797		150,834,904		
Net			7,463,729		5,213,553		(1,076,045)		(18,070,854)		(6,469,616)		
Cash Flow													
Opening Cash		\$	55,891,883	\$	67,461,870	\$	67,619,395	\$	73,041,595	\$	55,891,883		
Change as per Income Statement													
	Net Income (Loss)		7,463,729		5,213,553		(1,076,045)		(18,070,854)		(6,469,617)		
	Non Cash: Amortization Expense (in Operating Expenses)		1,632,524		1,632,524		1,632,524		2,125,094		7,022,666		
	Non Cash: Amortization Expense (in Non Operating Expenses)		155,462		155,462		177,961		177,961		666,847		
	Non Cash: Amortization of Deferred Capital Contributions		(1,112,899)		(1,112,899)		(1,112,899)		(1,405,644)		(4,744,341)		
Change as per Balance Sheet													
	LTD Principal Repayments		-		(635,243)		(47,000)		(645,806)		(1,328,049)		
	Capital Purchases		(202,845)		(283,557)		(1,017,935)		(9,328,643)		(10,832,980)		
	Capital Grants Received		867,799		104,516		1,468,286		6,165,147		8,605,748		
	AP		(8,890,692)		(706,592)		1,759,983		7,836,995		(306)		
	AR and Prepays		8,819,938		(368,519)		1,212,916		(7,010,439)		2,653,896		
	Deferred fees		2,836,972		(3,841,720)		2,424,408		(1,738,975)		(319,315)		
Ending Cash		\$	67,461,870	\$	67,619,395	\$	73,041,595	\$	51,146,431	\$	51,146,431		
	Cash on Hand	27,453,527	38,945,777		39,177,598		44,529,326		25,122,609		25,122,610		
	unrestricted GIC	28,438,356	28,516,093		28,441,797		28,512,269		26,023,822		26,023,823		
		\$	55,891,883	\$	67,461,870	\$	67,619,395	\$	73,041,595	\$	51,146,431		
Funds not available for Fleming operating													
	FSA SAC (within A/P)	(9,912,495)	(9,856,899)		(11,021,450)		(10,447,385)		(10,447,385)		(9,912,495)		
	Restricted cash	(2,025,369)	(1,258,839)		(1,258,839)		(1,258,839)		(1,258,839)		(2,025,369)		
Total Cash Available		\$	43,954,019	\$	56,346,132	\$	55,339,106	\$	61,335,371	\$	39,440,208	\$	39,208,569

SIR SANDFORD FLEMING COLLEGE OF
 APPLIED ARTS AND TECHNOLOGY
Balance Sheet
 As at January 31, 2022

	Actual as at 31-Jan-22	Actual as at 31-Jan-21	Change	%	Projected 31-Mar-22	Actual as at 31-Mar-21
Assets						
Current assets:						
Petty Cash	-	-	-			
Bank	47,685,566	31,809,707	15,875,858	49.9%		
Cash	47,685,566	31,809,707	15,875,858	49.9%	25,122,610	27,453,527
Short-term investments	38,349,871	37,509,766	840,106	2.2%	35,396,490	37,811,023
Grants and reimbursements receivable	1,526,525	1,542,744	(16,219)	-1.1%	4,800,000	7,632,735
Accounts receivable	2,311,909	1,749,226	562,683	32.2%	4,500,000	4,314,267
Inventory	50,759	63,676	(12,918)	-20.3%		
Prepaid	528,680	897,048	(368,368)	-41.1%		
Other	579,439	960,724	(381,286)	-39.7%	2,423,900	2,430,794
Notes receivable	-	-	-			
Total Current assets	90,453,310	73,572,168	16,881,143	22.9%	72,242,999	79,642,346
Notes receivable	-	-	-			
Capital assets	112,261,619	116,955,749	(4,694,129)	-4.0%	119,529,147	116,385,680
Total Assets	\$ 202,714,930	\$ 190,527,916	\$ 12,187,013	6.4%	\$ 191,772,146	\$ 196,028,026

**SIR SANDFORD FLEMING COLLEGE OF
APPLIED ARTS AND TECHNOLOGY**

Balance Sheet

As at January 31, 2022

	Actual as at 31-Jan-22	Actual as at 31-Jan-21	Change	%	Projected 31-Mar-22	Actual as at 31-Mar-21
Liabilities, Deferred Contributions and Net Assets						
Current liabilities:						
Accounts Payable	15,115,458	15,143,472	(28,013)	-0.2%		
Funds held in Trust	-	-	-			
Accounts payable and accrued liabilities	15,115,458	15,143,472	(28,013)	-0.2%	20,537,500	20,537,744
Accrued payroll and employee benefits	8,662,934	7,630,646	1,032,288	13.5%	11,600,900	11,601,021
Grants received in excess of entitlements	271,493	633,142	(361,649)	-57.1%	688,100	688,058
Deferred revenue	22,742,517	11,257,088	11,485,429	102.0%	19,338,978	19,658,293
Friends Foundation	6,083	5,922	161	2.7%	6,100	6,083
Friends Accounts	(6,114)	(6,653)	539			
Fleming College Foundation	(31)	(732)	701	-95.8%	6,100	6,083
Current portion of long-term debt	194,849	187,238	7,611	4.1%	1,371,905	1,328,049
Total Current liabilities	46,987,221	34,850,855	12,136,366	34.8%	53,543,484	53,819,249
Long-term debt	11,273,258	12,632,308	(1,359,049)	-10.8%	9,971,353	11,343,258
Employee future benefits	3,750,000	3,703,000	47,000	1.3%	3,750,000	3,750,000
Deferred contributions:						
Expense of future periods	1,686,179	1,447,273	238,906	16.5%	2,874,992	2,874,992
Deferred capital contributions	84,085,263	82,773,731	1,311,531	1.6%	89,200,161	85,338,755
	85,771,441	84,221,004	1,550,437	1.8%	92,075,153	88,213,747
Net assets:						
Invested in capital assets	22,208,778	23,681,009	(1,472,231)	-6.2%	22,818,887	22,208,778
Internally restricted	70,000	1,070,000	(1,000,000)	-93.5%	70,000	70,000
Unrestricted net assets:	-	-				
Operating:	-	-				
Opening balance	19,501,701	19,945,526	(443,825)	-2.2%	18,891,592	22,862,757
Excess of revenue over expenditures	15,036,929	11,942,520	3,094,409	25.9%	(6,469,616)	(3,361,057)
Employee future benefits	(3,750,000)	(3,703,000)	(47,000)	1.3%	(3,750,000)	(3,750,000)
Vacation pay accrual	(5,807,000)	(5,409,000)	(398,000)	7.4%	(5,807,000)	(5,807,000)
Sick leave gratuity	-	-	-			
Derivative accrual	-	-	-			
Restricted for endowment	7,734,602	7,682,695	51,906	0.7%	6,740,293	6,740,293
Accumulated remeasurement gain	(62,000)	(89,000)	27,000		(62,000)	(62,000)
	54,933,009	55,120,750	(187,741)	-0.3%	32,432,156	38,901,772
Commitments and contingencies						
Total Liabilities, Deferred Contributions and Net Assets						
	\$ 202,714,929	\$ 190,527,916	\$ 12,187,013	6.4%	\$ 191,772,146	\$ 196,028,026

Financial Sustainability Metrics (Indicators)
Reforecast January 31, 2022

		Projected Balance March 31/22	Actual Balance January 31/22	Actual Balance March 31/21	Actual Balance March 31/20
Ratios	Benchmarks				
Annual Surplus/(Deficit) (in millions of \$)	> \$ 0	\$ (6)	\$ 15	\$ (3)	\$ 2
Accumulated Surplus/(Deficit) (in millions of \$)	> \$ 0	\$ 32	\$ 54	\$ 38	\$ 35
		Pass	Pass	Pass	Pass
Quick Ratio	> 1:1	1.9	3.4	2.1	1.9
		Pass	Pass	Pass	Pass
Debt to Assets Ratio	< 35.0 %	25.5%	19.8%	25.7%	26.5%
		Pass	Pass	Pass	Pass
Debt Servicing Ratio	< 3.0%	1.0%	1.0%	1.3%	1.1%
		Pass	Pass	Pass	Pass
Net Assets to Expense Ratio	> 60.0%	76.2%	122.5%	89.5%	88.3%
		Pass	Pass	Pass	Pass
Net Income to Revenue Ratio	> 1.5%	(4.5%)	12.3%	(2.6%)	1.6%
		Fail	Pass	Fail	Pass



Grant Thornton

Financial Statements

Frost Student Association

March 31, 2021

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Independent Auditor's Report

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To the Members of
Frost Student Association

Opinion

We have audited the financial statements of Frost Student Association (the "Association"), which comprise the statement of financial position as at March 31, 2021, and the statements of fund balances, operations and cash flows 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 Association as at March 31, 2021, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

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 Association in accordance with the 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.

Emphasis of matter - comparative information

We draw attention to Note 10 of the financial statements, which describes that certain comparative information presented for the year ended March 31, 2020 has been restated. Our opinion is not modified in respect of this matter.

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 Canadian accounting standards for not-for-profit organizations, 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 Association'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 Association or to cease operations, or has no realistic alternative but to do so.

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

Independent Auditor's Report (continued)

Auditor's 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.
- 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 council'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 council'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 council 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.

Grant Thornton LLP

Peterborough, Canada
December 8, 2021

Chartered Professional Accountants
Licensed Public Accountants

Frost Student Association

Statement of Financial Position

March 31

	2021	2020 (Restated - Note 10)
Assets		
Current		
Cash	\$ 375,823	\$ 512,937
Accounts receivable	22,983	18,343
Inventory	959	2,708
Prepaid expenses	16,687	16,691
Due from Sir Sandford Fleming College (Note 4)	<u>622,561</u>	<u>350,448</u>
	1,039,013	901,127
Capital assets (Note 6)	<u>1,158,103</u>	<u>1,166,159</u>
	<u>\$ 2,197,116</u>	<u>\$ 2,067,286</u>
Liabilities		
Current		
Accounts payable and accrued liabilities (Note 7)	\$ 52,520	\$ 59,348
Deferred revenue	<u>50,668</u>	<u>69,882</u>
	103,188	129,230
Canada Emergency Business Account loan (Note 8)	<u>15,000</u>	<u>-</u>
	<u>118,188</u>	<u>129,230</u>
Fund balances		
Unrestricted	526,195	420,571
Internally restricted - invested in capital assets	1,158,103	1,166,159
Internally restricted - capital reserve	10,000	10,000
Externally restricted	<u>384,630</u>	<u>341,326</u>
	2,078,928	1,938,056
	<u>\$ 2,197,116</u>	<u>\$ 2,067,286</u>
Commitment (Note 9)		

See accompanying notes to the financial statements.

Frost Student Association Statement of Fund Balances

Year ended March 31

	Unrestricted	Internally restricted - invested in capital assets	Internally restricted - capital reserve	Externally restricted	Total 2021	Total 2020 (Restated - Note 10)
Balance, beginning of year - as previously stated	\$ 523,997	\$ 1,473,941	\$ 10,000	\$ -	\$ 2,007,938	\$ 1,889,917
Prior period restatement (Note 10)	(103,426)	(307,782)	-	341,326	(69,882)	(73,458)
Balance, beginning of year - as restated	420,571	1,166,159	10,000	341,326	1,938,056	1,816,459
Excess of revenues over expenses for the year	97,568	-	-	43,304	140,872	121,597
Interfund transfers (Note 5)	8,056	(8,056)	-	-	-	-
Fund balances, end of year	\$ 526,195	\$ 1,158,103	\$ 10,000	\$ 384,630	\$ 2,078,928	\$ 1,938,056

See accompanying notes to the financial statements.

Frost Student Association Statement of Operations

Year ended March 31

	Unrestricted	Externally restricted	Total 2021	2020 (Restated - Note 10)
Revenues				
Student activity fees	\$ 422,264	\$ -	\$ 422,264	\$ 485,361
Student levied ancillary fees	-	39,842	39,842	51,040
Contribution from student health plan for wages and benefits	25,154	-	25,154	18,343
Student transit fees	18,403	-	18,403	141,150
Government assistance (Note 8)	10,000	-	10,000	-
Auk's Lodge (Schedule)	6,915	-	6,915	112,571
Interest income	1,956	3,462	5,418	12,561
Other income	1,706	-	1,706	3,177
	<u>486,398</u>	<u>43,304</u>	<u>529,702</u>	<u>824,203</u>
Expenses				
Professional fees	80,472	-	80,472	51,131
Salaries and benefits	68,643	-	68,643	105,594
Auk's Lodge (Schedule)	58,756	-	58,756	162,135
Honoraria	39,129	-	39,129	38,334
Facility fee	36,797	-	36,797	35,477
Student transit	12,439	-	12,439	131,280
Social and sporting events	9,916	-	9,916	55,098
Insurance	7,342	-	7,342	8,173
Office and general	12,074	-	12,074	17,659
Conferences and travel	2,782	-	2,782	6,808
Interest and bank charges	617	-	617	1,929
Recreation and athletics	-	-	-	31,318
Amortization	59,863	-	59,863	57,670
	<u>388,830</u>	<u>-</u>	<u>388,830</u>	<u>702,606</u>
Excess of revenues over expenses	<u>\$ 97,568</u>	<u>\$ 43,304</u>	<u>\$ 140,872</u>	<u>\$ 121,597</u>

See accompanying notes to the financial statements.

Frost Student Association

Statement of Cash Flows

Year ended March 31

	Total 2021	Total 2020 (Restated-Note 10)
Cash provided from (used for)		
Operating activities		
Excess of revenues over expenses for the year	\$ 140,872	\$ 121,597
Add items not requiring an outlay of cash		
Amortization	59,863	57,670
Forgiveable portion of CEBA loan	(10,000)	-
	<u>190,735</u>	<u>179,267</u>
Change in non-cash working capital items		
Accounts receivable	(4,640)	-
Inventory	1,749	-
Prepaid expenses	4	(6,191)
Due from Sir Sandford Fleming College	(272,113)	61,902
Accounts payable and accrued liabilities	(6,829)	(4,468)
Deferred revenue	(19,213)	(3,576)
	<u>(110,307)</u>	<u>226,934</u>
Financing activities		
Proceeds from Canada Emergency Business Account loan	40,000	-
Loan repayments	(15,000)	(1,154)
	<u>25,000</u>	<u>(1,154)</u>
Investing activities		
Purchase of capital assets	(51,807)	(37,366)
Increase (decrease) in cash	(137,114)	188,414
Cash, beginning of year	512,937	324,523
Cash, end of year	<u>\$ 375,823</u>	<u>\$ 512,937</u>

See accompanying notes to the financial statements.

Frost Student Association

Notes to the Financial Statements

March 31, 2021

1. Purpose of organization

Frost Student Association (the Association) is a non-profit organization which provides services to the students, carries out various activities and operates the Auk's Lodge for the benefit of the students of Sir Sandford Fleming College (the College) - Frost Campus. The Association is not subject to corporation income taxes and, as provided by its Letters Patent, the Association is prohibited from distributing any of its earnings to, or for the personal benefit of, its members.

2. Significant accounting policies

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations. The significant policies are detailed as follows:

Fund accounting

The Association follows the restricted fund method of accounting for contributions.

- i. The Unrestricted fund accounts for the Association's program delivery and administrative activities.
- ii. The internally restricted - invested in capital assets fund reports the investment the Association has made in capital assets.
- iii. The internally restricted - capital reserve fund accounts for internally restricted funds established by the Board of Directors to be set aside to ensure adequate funds are available for future capital expenditures. These funds are not available for other purposes without formal approval of the Board of Directors.
- iv. The Externally restricted fund reports the assets, liabilities, revenues, and expenses related to restricted resources for capital purchases made by the Association.

Revenue recognition

Revenues and expenses are recorded on the accrual basis of accounting.

(i) Fees and sales

Student activity fees, contribution from student health plan for wages and benefits, and student transit fees are recognized as revenue in the period in which the related services are provided.

Auk's Lodge revenues are recognized as revenue at the date of the sale to the customer.

(ii) Contributions

The Association follows the restricted method of accounting for contributions. The Association receives contributions restricted to support capital purchases made by the Association, which are recognized as student levied ancillary fees revenue in the Externally restricted fund when received or receivable.

Government assistance relates to subsidies for which the Association does not have a restricted fund, and is recognized as revenue in the Unrestricted Fund in the period covered by the funding.

(iii) Investment Income

Interest revenue is recognized on a time apportionment basis.

(iv) Contributed services

The Association recognizes contributed services when the fair value of these contributions can be reasonably estimated and if it would have had to otherwise acquire these services for its normal operations.

Frost Student Association

Notes to the Financial Statements

March 31, 2021

2. Significant accounting policies, continued

Valuation of inventory

Inventory is valued at the lower of cost and net realizable value, with cost being determined substantially on a first-in, first-out basis.

Capital assets and amortization

Capital assets are stated at acquisition cost. Amortization is provided on a straight-line basis over the estimated useful lives of the assets as follows:

Buildings	10 - 40 years
Furniture and equipment	5 years
Computer equipment	3 years

Capital assets are written down to fair value or replacement cost to reflect partial impairments when conditions indicate that the assets no longer contribute to the organization's ability to provide services, or that the value of future economic benefits or service potential associated with the capital assets are less than their carrying amounts.

Use of estimates

Management reviews the carrying value of items in the financial statements at each reporting date to assess the need for revision or any possibility of impairment. Management determines estimates based on assumptions that reflect the most probable set of economic conditions and planned courses of action. Estimates are reviewed periodically and adjustments are made to revenues and expenditures as appropriate in the year they become known. Items subject to significant management estimates include the useful life of capital assets.

Financial instruments

The Association considers any contract creating a financial asset, liability or equity instrument as a financial instrument, except in certain limited circumstances. The Association accounts for the following as financial instruments:

- cash
- accounts receivable
- due from Sir Sandford Fleming College
- accounts payable
- Canada Emergency Business Account loan

A financial asset or liability is recognized when the Association becomes a party to contractual provision of the instrument.

Frost Student Association

Notes to the Financial Statements

March 31, 2021

2. Significant accounting policies, continued

The Association initially measures its financial assets and financial liabilities at fair value. The Association subsequently measures all of its financial assets and financial liabilities at amortized cost. The Association removes financial liabilities, or a portion of, when the obligation is discharged, cancelled or expires.

Financial assets or liabilities obtained in related party transactions are measured in accordance with the accounting policy for related party transactions, except for those transactions that are with a person or entity whose sole relationship with the Association is in the capacity of management, in which case they are accounted for in accordance with financial instruments. Related party transactions are monetary transactions in the normal course of operations and are measured at the exchange value, which is the amount of consideration established and agreed to by the related parties.

Financial assets measured at cost are tested for impairment when there are indicators of impairment. Previously recognized impairment losses are reversed to the extent of the improvement provided the asset is not carried at an amount, at the date of reversal, greater than the amount that would have been the carrying amount had no impairment loss been recognized previously. The amounts of any write-downs or reversals are recognized in net income.

3. Financial Instruments

Transactions in financial instruments may result in an entity assuming or transferring to another party one or more of the financial risks described below. The required disclosures provide information that assists users of the financial statements in assessing the extent of risk related to financial instruments. Unless otherwise noted, there has been no change in risk exposure from the prior year.

(a) Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge the obligation. The Association is exposed to credit risk in the event of non-performance by counterparties in connection with its accounts receivable. The maximum exposure to credit risk is the carrying value of accounts receivable and due from Sir Sandford Fleming College.

(b) Liquidity risk

Liquidity risk is the risk that the Association will not be able to meet its obligations associated with financial liabilities. Cash flow from student levied fees provides a substantial portion of the Association's cash requirements.

(c) Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in the market interest rates. The Association is subject to interest rate risk on its interest-bearing financial instruments, consisting of a loan. The loan obligation has a fixed interest rate, therefore the exposure to fluctuations in future cash flows as a result of changes in market interest rates, is limited.

Frost Student Association

Notes to the Financial Statements

March 31, 2021

4. Related party transactions

The Association has an economic interest in Sir Sandford Fleming College. The College collects all student fees on behalf of the Association. The cash is held by the College and transferred to the Association upon request. Interest on the cash held by the College was earned at a rate of prime less 1.7% (2020 - prime less 1.7%) during the year.

During the year, the Association paid \$69,661 (2020 - \$66,872) to the College for utilities and cleaning services.

5. Interfund transfers

The Board of Directors has approved interfund transfers as follows:

	<u>Unrestricted</u>	<u>Invested in Capital Assets</u>	<u>Externally restricted</u>
Purpose of interfund transfer			
Amortization expense	59,863	(59,863)	-
Capital asset purchases	(51,807)	51,807	-
	<u>8,056</u>	<u>(8,056)</u>	<u>-</u>

6. Capital assets

The major categories of capital assets and related accumulated amortization are as follows:

	2021 Cost	2021 Accumulated Amortization	2020 Cost	2020 Accumulated Amortization
Buildings	\$ 2,027,666	\$ 915,635	\$ 1,997,243	\$ 863,369
Furniture and fixtures	295,566	249,494	274,181	241,896
Computer equipment	<u>25,806</u>	<u>25,806</u>	<u>25,806</u>	<u>25,806</u>
	<u>2,349,038</u>	<u>1,190,935</u>	<u>2,297,230</u>	<u>1,131,071</u>
Net book value	<u>\$ 1,158,103</u>		<u>\$ 1,166,159</u>	

Frost Student Association

Notes to the Financial Statements

March 31, 2021

7. Accounts payable and accrued liabilities

Included in accounts payable and accrued liabilities are government remittances of \$3,832 (2020 - \$3,562).

8. Government assistance

During the year, the Association applied for and received the Canada Emergency Business account (CEBA), a \$40,000 interest-free loan under the Government of Canada COVID response program through RBC. Up to \$10,000 of the loan will be eligible for loan forgiveness if the loan is fully repaid on or before December 31, 2022. If the unforgiven balance of the loan is not fully repaid by December 31, 2022 the remaining principal balance will be repayable and will bear interest at a rate of 5% per annum beginning on January 1, 2023. The loan is due in full December 31, 2025. The forgivable portion has been recorded as government assistance revenue in the year and a further \$15,000 has been paid off during the year leaving a balance of \$15,000.

9. Commitment

In 2017, the Association entered into an agreement with the College to lease land used for the Student Centre for \$1 per year ending in 2116. The agreement stipulates that a Facility Fee payable to the College of \$62,033 per annum which shall be increased annually by a percentage equal to the percentage increase in the Consumer Price Index.

10. Prior period restatements

The Association has retroactively restated the comparative financial statements to correct the following errors:

1) In prior years, the Association recognized certain student activity fee and transit plan fee revenue in the fiscal year when received rather than recognizing the revenue when the services were provided. As a result, deferred revenue should have been recorded in prior fiscal periods for the services that had not yet been provided.

2) In prior years, the Association accounted for and presented certain of its externally restricted assets, liabilities, revenues and expenses in the unrestricted fund when they should have been recorded in a separately presented externally restricted fund.

3) In prior years, the Association recognized revenues from the recreation and athletic fees on a gross basis when it was acting as the agent in these transactions, rather than the principal, so these revenues and the related expenses should have been recorded on a net basis.

Frost Student Association
Notes to the Financial Statements
March 31, 2021

10. Prior period restatements, continued

	Previously reported	Adjustment 1	Adjustment 2	Adjustment 3	Restated
Statement of Financial Position					
Deferred revenue	-	69,882	-	-	69,882
Fund balance, unrestricted	523,997	(69,882)	(33,544)	-	420,571
Fund balance, invested in capital assets	1,473,941	-	(307,782)	-	1,166,159
Fund balance, externally restricted	-	-	341,326	-	341,326
Statement of Fund Balances					
Fund balance, April 1, 2019	1,889,917	(73,458)	-	-	1,816,459
Fund balance, March 31, 2020, Unrestricted	523,997	(69,882)	(33,544)	-	420,571
Fund balance, March 31, 2020, Invested in Capital Assets	1,473,941	-	(307,782)	-	1,166,159
Fund balance, March 31, 2020, Externally restricted	-	-	341,326	-	341,326
Statement of Operations					
Student activity fees	346,063	1,826	137,472	-	485,361
Student levied ancillary fees	-	-	51,040	-	51,040
Capital operations revenue	137,472	-	(137,472)	-	-
Recreation and athletics revenues	452,361	4,474	(51,040)	(405,795)	-
Student transit program revenues	143,874	(2,724)	-	-	141,150
Recreation and athletics expenses	437,113	-	-	(405,795)	31,318
Statement of Cash Flows					
Excess of revenues over expenditures	118,021	3,576	-	-	121,597
Deferred revenue	-	(3,576)	-	-	(3,576)

11. Comparative amounts

Certain comparative amounts have been reclassified from those previously presented to conform to the presentation of the 2021 financial statements.

Frost Student Association

Notes to the Financial Statements

March 31, 2021

12. Impacts of COVID-19

The outbreak of a novel strain of coronavirus ("COVID-19") was declared a global pandemic by the World Health Organization in March 2020. COVID-19 has severely impacted many economies around the globe. In many countries, including Canada, businesses were forced to cease or limit operations for long periods of time. Measures taken to contain the spread of the virus, including travel bans, quarantines, social distancing, and closures of non-essential services have triggered significant disruptions to businesses worldwide, resulting in an economic slowdown. Global stock markets have also experienced great volatility. Governments and central banks have responded with monetary and fiscal interventions to stabilize economic conditions.

Since March 17, 2020, Sir Sandford Fleming College's campuses have been closed to students and to a limited number of staff. As a result, Auk's Lodge was closed and in-person student council activities were cancelled or limited. This also resulted in the termination of some of the Auk's Lodge and Association staff. The College and residences are expected to open for the winter 2022 semester. A decrease in fall and winter enrolment has caused a decrease in student-levied fee and related revenue.

Management has responded to the pandemic by reducing overall staff hours. In addition, the Association has applied for and received the CEBA loan, which is described in Note 8. Management has determined that it has adequate financial reserves that may be required over the next fiscal year as a result of the decline in revenue due to COVID-19.

At this time, the duration and magnitude of the future impact of the COVID-19 pandemic and its potential adverse effects on the Association's operations are uncertain and will depend on future developments.

Frost Student Association Schedule of Auk's Lodge Operations

	2021	2020 (Restated - Note 10)
Revenue		
Sales	\$ -	\$ 62,322
Cost of sales	<u>(76)</u>	<u>35,041</u>
Gross profit	<u>76</u>	<u>27,281</u>
Other revenue		
Food services commission	1,245	11,832
Hall rental	(350)	3,004
Games and other income	-	9,783
Student pub fee	<u>6,020</u>	<u>25,630</u>
	<u>6,915</u>	<u>50,249</u>
	<u>6,991</u>	<u>77,530</u>
Expenses		
Wages and benefits	9,966	56,126
Facility fee	32,864	31,395
Security	-	4,188
Insurance	11,532	13,064
Repairs and maintenance	<u>4,470</u>	<u>22,321</u>
	<u>58,832</u>	<u>127,094</u>
Excess of expenses over revenue for the year	<u>\$ (51,841)</u>	<u>\$ (49,564)</u>

Financial Statements

Sir Sandford Fleming College Student Administrative Council

March 31, 2021

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Independent Auditor's Report

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To the Members of
Sir Sandford Fleming College Student Administrative Council

Opinion

We have audited the financial statements of Sir Sandford Fleming College Student Administrative Council (the "Council"), which comprise the statement of financial position as at March 31, 2021, and the statements of fund balances, operations and cash flows 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 Council as at March 31, 2021, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

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 Council in accordance with the 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.

Emphasis of matter - comparative information

We draw attention to Note 12 of the financial statements, which describes that certain comparative information presented for the year ended March 31, 2020 has been restated. Our opinion is not modified in respect of this matter.

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 Canadian accounting standards for not-for-profit organizations, 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 Council's ability to continue as a going

Independent Auditor's Report (continued)

concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Council or to cease operations, or has no realistic alternative but to do so.

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

Auditor's 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.
- ♦ 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 council'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 council'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 council 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.

The logo for Grant Thornton LLP, featuring the company name in a stylized, cursive script.

Peterborough, Canada
August 25, 2021

Chartered Professional Accountants
Licensed Public Accountants

Sir Sandford Fleming College Student Administrative Council

Statement of Financial Position

March 31

	2021	2020 (Restated - Note 12)
Assets		
Current		
Cash	\$ 380,424	\$ 342,958
Accounts receivable	4,802	5,893
Due from Sir Sandford Fleming College of Applied Arts and Technology (Note 4)	9,289,934	8,806,051
Inventory	1,768	4,281
Prepaid expenses	<u>491,507</u>	<u>497,897</u>
	10,168,435	9,657,080
Capital assets (Note 6)	<u>1,006,682</u>	<u>1,188,672</u>
	<u>\$ 11,175,117</u>	<u>\$ 10,845,752</u>
Liabilities		
Current		
Accounts payable and accrued liabilities (Note 7)	\$ 194,362	\$ 434,771
Deferred revenue	653,818	709,990
Scheduled cash repayments for promissory notes payable (Note 8)	<u>198,000</u>	<u>198,000</u>
Current liabilities before promissory notes payable (Note 7)	1,046,180	1,342,761
Callable promissory notes payable (Note 8)	<u>141,489</u>	<u>538,853</u>
Total current liabilities	<u>1,187,669</u>	<u>1,881,614</u>
Fund balances		
Unrestricted	3,583,637	3,185,207
Internally restricted Health Plan	86,185	14,618
Internally restricted Transit Plan	4,294,882	3,936,136
Internally restricted - invested in capital assets	1,006,682	1,188,672
Externally restricted	<u>1,016,062</u>	<u>639,505</u>
	<u>9,987,448</u>	<u>8,964,138</u>
	<u>\$ 11,175,117</u>	<u>\$ 10,845,752</u>

See accompanying notes to the financial statements.

Sir Sandford Fleming College Student Administrative Council

Statement of Fund Balances

Year ended March 31

	Unrestricted	Internally restricted Health Plan	Internally restricted Transit Plan	Invested in Capital Assets	Externally restricted	Total 2021	Total 2020 (Restated - Note 12)
Balance, beginning of year - as previously stated	\$ 3,105,591	\$ 621,715	\$ 3,936,136	\$ 1,188,672	\$ 822,015	\$ 9,674,129	\$ 8,340,407
Prior period restatement (Note 12)	<u>79,616</u>	<u>(607,097)</u>	<u>-</u>	<u>-</u>	<u>(182,510)</u>	<u>(709,991)</u>	<u>(700,786)</u>
Balance, beginning of year - as restated	3,185,207	14,618	3,936,136	1,188,672	639,505	8,964,138	7,639,621
Excess (deficiency) of revenues over expenditures for the year	646,753	-	-	-	376,557	1,023,310	1,324,517
Interfund transfer (Note 5)	<u>(248,323)</u>	<u>71,567</u>	<u>358,746</u>	<u>(181,990)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, end of year	<u>\$ 3,583,637</u>	<u>\$ 86,185</u>	<u>\$ 4,294,882</u>	<u>\$ 1,006,682</u>	<u>\$ 1,016,062</u>	<u>\$ 9,987,448</u>	<u>\$ 8,964,138</u>

See accompanying notes to the financial statements.

Sir Sandford Fleming College Student Administrative Council

Statement of Operations

Year ended March 31

	Unrestricted	Externally restricted	Total 2021	2020 (Restated - Note 12)
Revenues				
Student activity fees	\$ 724,938	\$ -	\$ 724,938	\$ 989,874
Student levied ancillary fees	-	385,871	385,871	921,473
SAC Services (Schedule A)	10,575	-	10,575	27,973
Steele Centre (Schedule B)	10	-	10	141,732
Health plan (Schedule C)	1,225,894	-	1,225,894	1,163,207
Student transit program (Schedule D)	937,776	-	937,776	1,389,812
Student transition program	-	-	-	6,125
Interest earned - Sir Sandford Fleming College of Applied Arts and Technology	31,311	13,850	45,161	113,243
Government assistance (Note 9)	138,835	-	138,835	-
	<u>3,069,339</u>	<u>399,721</u>	<u>3,469,060</u>	<u>4,753,439</u>
Expenditures				
SAC Services (Schedule A)	13,231	-	13,231	37,950
Steele Centre (Schedule B)	192,429	-	192,429	284,969
Health plan (Schedule C)	1,154,327	-	1,154,327	1,176,344
Student transit program (Schedule D)	579,030	-	579,030	1,210,980
Administrative (Schedule E) (Note 11)	283,070	-	283,070	433,740
Student transition program	2,825	-	2,825	32,044
Interest on long-term debt	-	23,164	23,164	55,937
Amortization	197,674	-	197,674	196,958
	<u>2,422,586</u>	<u>23,164</u>	<u>2,445,750</u>	<u>3,428,922</u>
Excess of revenues over expenditures for the year	<u>\$ 646,753</u>	<u>\$ 376,557</u>	<u>\$ 1,023,310</u>	<u>\$ 1,324,517</u>

See accompanying notes to the financial statements.

Sir Sandford Fleming College Student Administrative Council

Statement of Cash Flows

Year ended March 31

	Total 2021	Total 2020 (Restated- Note12)
Cash provided from (used for)		
Operating activities		
Excess of revenues over expenditures for the year	\$ 1,023,310	\$ 1,324,517
Add items not requiring an outlay of cash		
Amortization	<u>197,674</u>	<u>196,958</u>
	1,220,984	1,521,475
Change in non-cash working capital items		
Accounts receivable	1,091	2,626
Inventory	2,513	(499)
Prepaid expenses	6,390	(282,211)
Accounts payable and accrued liabilities	(240,409)	69,626
Deferred revenue	<u>(56,172)</u>	<u>5,830</u>
	934,397	1,316,847
Financing activities		
Repayment of promissory notes	(397,364)	(486,041)
Investing activities		
Purchase of capital assets	(15,684)	(3,000)
Due from Sir Sandford Fleming College of Applied Arts and Technology	<u>(483,883)</u>	<u>(934,856)</u>
	(499,567)	(937,856)
Increase (decrease) in cash	37,466	(107,050)
Cash, beginning of year	<u>342,958</u>	<u>450,008</u>
Cash, end of year	<u>\$ 380,424</u>	<u>\$ 342,958</u>

See accompanying notes to the financial statements.

Sir Sandford Fleming College Student Administrative Council

Notes to the Financial Statements

March 31, 2021

1. Purpose of organization

Sir Sandford Fleming College Student Administrative Council (Sutherland Campus) is a non-profit organization which provides services to the students, carries out various activities and operates the Steele Centre for the benefit of the students of Sir Sandford Fleming College. Its objectives include ensuring the rights of students as free individuals; promoting extra-curricular activities; promoting student body interests in the community; serving as a medium of communication between student body, administration and faculty; serving as a bond between the student body and alumni; and administering the assets of the Council in an effective and prudent manner. The Council is not subject to corporation income taxes and, as provided by its Letters Patent, the Council is prohibited from distributing any of its earnings to, or for the personal benefit of, its members.

2. Significant accounting policies

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations. The significant policies are detailed below:

Fund accounting

The Council follows the restricted fund method of accounting for contributions.

- i. The Unrestricted fund accounts for the Council's program delivery and administrative activities.
- ii. The internally restricted Health Plan fund consists of resources set aside by the Board of Directors for future Health Plan costs.
- iii. The internally restricted Transit Plan fund consists of resources set aside by the Board of Directors for future Transit Plan costs.
- iv. The internally restricted - invested in capital assets fund reports the investment the Council has made in capital assets.
- v. The Externally restricted fund reports the assets, liabilities, revenues, and expenditures related to restricted resources for capital purchases made by the Council and Council-funded capital purchases made by the College.

Sir Sandford Fleming College Student Administrative Council

Notes to the Financial Statements

March 31, 2021

2. Significant accounting policies, continued

Revenue recognition

Revenues and expenditures are recorded on the accrual basis of accounting.

(i) Fees and sales

General fund student activity fees, health plan, student transit program, and student transition program are recognized as revenue in the period in which the related services are provided.

Steele Centre revenues are recognized as revenue as at the date of the sale to the customer.

(ii) Contributions

The Council follows the restricted fund method of accounting for contributions. The Council receives contributions restricted to support capital purchases made by the Council and Council-funded capital purchases made by the College, which are recognized as student levied ancillary fees revenue in the Externally restricted fund when received or receivable.

Government assistance relates to subsidies for which the Council does not have a restricted fund, and is recognized as revenue in the General Fund in the period covered by the funding.

(iii) Investment income

Interest revenue is recognized on a time apportionment basis.

(iv) Contributed services

The Council recognizes contributed services when the fair value of these contributions can be reasonably estimated and if it would have had to otherwise acquire these services for its normal operations.

Sir Sandford Fleming College Student Administrative Council

Notes to the Financial Statements

March 31, 2021

2. Significant accounting policies, continued

Valuation of inventory

Inventory is valued at the lower of cost and net realizable value, with cost being determined substantially on a first-in, first-out basis.

Capital assets and amortization

Capital assets are stated at acquisition cost. Amortization is provided on a straight-line basis over the estimated useful lives of the assets as follows:

Leasehold improvements	15 years
Furniture and equipment	5 years
Computer equipment	5 years

Capital assets are written down to fair value or replacement cost to reflect partial impairments when conditions indicate that the assets no longer contribute to the organization's ability to provide services, or that the value of future economic benefits or service potential associated with the capital assets are less than their carrying amounts.

Use of estimates

Management reviews the carrying value of items in the financial statements at each reporting date to assess the need for revision or any possibility of impairment. Management determines estimates based on assumptions that reflect the most probable set of economic conditions and planned courses of action. Estimates are reviewed periodically and adjustments are made to revenues and expenditures as appropriate in the year they become known. Items subject to significant management estimates include the useful life of capital assets.

Sir Sandford Fleming College Student Administrative Council

Notes to the Financial Statements

March 31, 2021

2. Significant accounting policies, continued

Financial instruments

The Council considers any contract creating a financial asset, liability or equity instrument as a financial instrument, except in certain limited circumstances. The Council accounts for the following as financial instruments:

- cash
- accounts receivable
- due from Sir Sandford Fleming College of Applied Arts and Technology
- accounts payable
- promissory notes payable

A financial asset or liability is recognized when the Council becomes a party to contractual provision of the instrument.

The Council initially measures its financial assets and financial liabilities at fair value. The Council subsequently measures all of its financial assets and financial liabilities at amortized cost. The Council removes financial liabilities, or a portion of, when the obligation is discharged, cancelled or expires.

Financial assets or liabilities obtained in related party transactions are measured in accordance with the accounting policy for related party transactions, except for those transactions that are with a person or entity whose sole relationship with the Council is in the capacity of management, in which case they are accounted for in accordance with financial instruments. Related party transactions are monetary transactions in the normal course of operations and are measured at the exchange value, which is the amount of consideration established and agreed to by the related parties.

Financial assets measured at cost are tested for impairment when there are indicators of impairment. Previously recognized impairment losses are reversed to the extent of the improvement provided the asset is not carried at an amount, at the date of reversal, greater than the amount that would have been the carrying amount had no impairment loss been recognized previously. The amounts of any write-downs or reversals are recognized in net income.

Sir Sandford Fleming College Student Administrative Council

Notes to the Financial Statements

March 31, 2021

3. Financial Instruments

Transactions in financial instruments may result in an entity assuming or transferring to another party one or more of the financial risks described below. The required disclosures provide information that assists users of the financial statements in assessing the extent of risk related to financial instruments. Unless otherwise noted, there has been no change in risk exposure from the prior year.

(a) Liquidity risk

Liquidity risk is the risk that the Council will not be able to meet its obligations associated with financial liabilities. Cash flow from student levied fees provides a substantial portion of the Council's cash requirements.

(b) Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge the obligation. The Council is exposed to credit risk in the event of non-performance by counterparties in connection with its accounts receivable. The maximum exposure to credit risk is the carrying value of accounts receivable and due from Sir Sandford Fleming College.

(c) Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in the market interest rates. The Council is subject to interest rate risk on its interest-bearing financial instruments, consisting of promissory notes payable. The promissory notes payable have floating interest rates, therefore changes in the bank's prime lending rate can cause fluctuations in interest payments and future cash flows.

Sir Sandford Fleming College Student Administrative Council

Notes to the Financial Statements

March 31, 2021

4. Related party transactions

The Council has an economic interest in Sir Sandford Fleming College. The College collects all student fees on behalf of the Council. The cash is held by the College and transferred to the Council upon request. Interest on the cash held by the College was earned at a rate of prime less 1.7% (2020 - prime less 1.7%) during the year. During the year, the Council paid \$87,504 (2020 - \$86,687) to the College for utilities and cleaning services.

5. Interfund transfers

The Board of Directors has approved interfund transfers as follows:

	<u>Unrestricted</u>	<u>Internally restricted Health Plan</u>	<u>Internally restricted Transit Plan</u>	<u>Invested in Capital Assets</u>
Purpose of interfund transfer				
1. Health plan - excess of revenue over expenditures	(71,567)	71,567	-	-
2. Transit plan - excess of revenue over expenditures	(358,746)	-	358,746	-
3. Amortization expense net of capital asset purchases	<u>181,990</u>	<u>-</u>	<u>-</u>	<u>(181,990)</u>
	<u>(248,323)</u>	<u>71,567</u>	<u>358,746</u>	<u>(181,990)</u>

Sir Sandford Fleming College Student Administrative Council

Notes to the Financial Statements

March 31, 2021

6. Capital assets

The major categories of capital assets and related accumulated amortization are as follows:

	2021	2021	2020	2020
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Steele Centre				
Leasehold improvements	\$ 2,497,705	\$ 1,643,058	\$ 2,497,705	\$ 1,472,202
Furniture and equipment	152,069	135,671	136,385	132,774
Administrative offices				
Leasehold improvements	299,966	169,981	299,966	149,983
Furniture and equipment	94,813	89,161	94,813	85,238
Computer equipment	<u>25,758</u>	<u>25,758</u>	<u>25,758</u>	<u>25,758</u>
	<u>3,070,311</u>	<u>2,063,629</u>	<u>3,054,627</u>	<u>1,865,955</u>
Net book value	<u>\$ 1,006,682</u>		<u>\$ 1,188,672</u>	

7. Accounts payable and accrued liabilities

Included in accounts payable and accrued liabilities are government remittances of \$Nil (2020 - \$Nil).

Sir Sandford Fleming College Student Administrative Council

Notes to the Financial Statements

March 31, 2021

8. Callable promissory note payable

Callable promissory note payable consists of the following:

	<u>2021</u>	<u>2020</u>
Bank of Nova Scotia non-revolving demand promissory note, bearing interest at a floating rate of 1.25% plus the bank's prime lending rate payable monthly, minimum principal repayments of \$99,000 due semi-annually on February 15th and October 15th, due March 2022	\$ <u>339,489</u>	\$ <u>736,853</u>
Less scheduled cash repayments	<u>(198,000)</u>	<u>(198,000)</u>
	<u>\$ 141,489</u>	<u>\$ 538,853</u>

In addition to the scheduled instalments of principal, an annual lump sum cash payment equal to surplus cash flow is to be applied as a permanent reduction to the note payable. Surplus cash flow is defined as total Student Activity Fees received by the Council during the year related to student levied food services and building renovation fees less total interest and principal payments made to the Bank of Nova Scotia during the year. This payment is to be made no later than November 30th of each year.

The promissory note was used to reimburse Sir Sandford Fleming College for a portion of the cost associated with the sports field complex. As a general security agreement, a letter of undertaking and an agreement were made between the College and the Council whereby the Council agrees that if they default on any of their payments, the College may remit certain student fees collected by the College to the Bank of Nova Scotia for payment.

9. Government assistance

During the year, the Council received \$138,835 in financial assistance from the Government of Canada under the Canada Emergency Wage Subsidy Program. This has been recognized as revenue in the statement of operations.

Sir Sandford Fleming College Student Administrative Council

Notes to the Financial Statements

March 31, 2021

10. Commitments

- (i) In fiscal 2017 the Council entered into an agreement with the College to lease approximately 11,850 square feet for the area known as the Steele Centre and Council offices. The agreement is for a 99 year term ending March 31, 2115 with basic rent payable during the term in the amount of a one-time \$10 fee, payable on the commencement date of April 1, 2016. In addition to basic rent, the Council is responsible for an annual facility fee to cover office, cleaning and other related maintenance costs. The cost of the leased space is at an amount less than market value. A reasonable estimate of these services cannot be made and, accordingly, these contributed services are not recognized in the financial statements.
- (ii) The Council's food services have been contracted out to a third party with commission revenues being earned at a rate of 12.75% of net sales.
- (iii) In fiscal 2016 the Council entered into an agreement with the City of Peterborough to establish a Universal Transit Pass Program for students of the Sutherland Campus. The agreement stipulates a commencement date of June 1, 2016 for a three year term ending June 1, 2019, with the option to extend for an additional two years ending June 1, 2021. As at the date of these financial statements, an extension or new agreement with the City of Peterborough has not been signed. The cost of this agreement is \$83 per hour of service in 2016, increasing by the greater of 2% or CPI annually. The cost of the program will be covered by student transit fees.

11. Allocation of expenses

The Council allocates a certain portion of their administrative expenses to the Steele Centre, health plan and transit operations each year.

Salaries and wages are allocated to the Steele Centre, health plan and transit operations based on the work performed on these functions. The amounts allocated during the year to the Steele Centre, health plan, and transit operations are \$375 (2020 - \$10,265), \$85,546 (2020 - \$64,726), and \$108,058 (2020 - \$81,759) respectively.

Commercial insurance is allocated to the Steele Centre based on the usage of space. The amount allocated during the year was \$15,455 (2020 - \$16,020).

Other administrative expenses including computer, rent, travel and employee training, are allocated to the health plan and transit operations based on the usage. The amount allocated during the year was \$8,382 (2020 - \$15,330) and \$8,382 (2020 - \$19,587) respectively.

Sir Sandford Fleming College Student Administrative Council

Notes to the Financial Statements

March 31, 2021

12. Prior period restatements

The Council has retroactively restated the comparative financial statements to correct the following errors:

- 1) In prior years, the Council recognized certain student activity fee and health plan fee revenue in the fiscal year when received rather than recognizing the revenue when the services were provided. As a result, deferred revenue should have been recorded in prior fiscal periods for the services that had not yet been provided.
- 2) In prior years, the Council accounted for and presented certain of its externally restricted assets, liabilities, revenues and expenditures in the general fund and capital asset fund when they should have been recorded in a separately presented externally restricted fund.
- 3) In prior years, the Council recognized revenues from the Athletic and Sport and Wellness membership fees on a gross basis when it was acting as the agent in these transactions, rather than the principal, so these revenues and the related expenditures should have been recorded on a net basis.

Sir Sandford Fleming College Student Administrative Council

Notes to the Financial Statements

March 31, 2021

12. Prior period restatements, continued

	Previously reported	Adjustment 1	Adjustment 2	Adjustment 3	Restated
Statement of Financial Position					
Deferred revenue	\$ -	\$ 709,990	\$ -	\$ -	\$ 709,990
General fund, unrestricted	3,105,591	(103,011)	182,627	-	3,185,207
General fund, internally restricted Health Plan	621,715	(606,979)	(118)	-	14,618
Externally restricted fund	822,015	-	(182,510)	-	639,505
Statement of Fund Balances					
Fund balance, April 1, 2019	8,340,407	(700,786)	-	-	7,639,621
Fund balance, March 31, 2020, General fund unrestricted	3,105,591	(103,011)	182,627	-	3,185,207
Fund balance, March 31, 2020, General fund internally restricted Health Plan	621,715	(606,979)	(118)	-	14,618
Fund balance, March 31, 2020, Externally restricted fund	822,015	-	(182,510)	-	639,505
Statement of Operations					
Student activity fees, unrestricted	1,456,078	11,936	(478,141)	-	989,874
Student levied ancillary fees	443,332	-	478,141	-	921,473
Health plan revenues	1,184,348	(21,141)	-	-	1,163,207
Athletic and Sport and Wellness Centre membership fees	1,341,390	-	-	(1,341,390)	-
Interest earned, unrestricted	96,462	-	(17,053)	-	79,409
Interest earned, externally restricted	16,780	-	17,053	-	33,833
Athletic and Sport and Wellness Centre membership expenditure	1,341,390	-	-	(1,341,390)	-
Interest on long-term debt, unrestricted	54,175	-	(54,175)	-	-
Interest on long-term debt, externally restricted	1,760	-	54,175	-	55,935
Statement of Cash Flows					
Excess of revenues over expenditures	1,333,722	(9,205)	-	-	1,324,517
Deferred revenue	(3,375)	9,205	-	-	5,830

Sir Sandford Fleming College Student Administrative Council

Notes to the Financial Statements

March 31, 2021

13. Impacts of COVID-19

The outbreak of a novel strain of coronavirus ("COVID-19") was declared a global pandemic by the World Health Organization in March 2020. COVID-19 has severely impacted many economies around the globe. In many countries, including Canada, businesses were forced to cease or limit operations for long periods of time. Measures taken to contain the spread of the virus, including travel bans, quarantines, social distancing, and closures of non-essential services have triggered significant disruptions to businesses worldwide, resulting in an economic slowdown. Global stock markets have also experienced great volatility. Governments and central banks have responded with monetary and fiscal interventions to stabilize economic conditions.

Since March 15, 2020, Sir Sandford Fleming College's campuses have been closed to most students and staff. As a result, the Steele Centre was closed and in-person student council activities were cancelled or limited. The College and residences are expected to open for the winter 2022 semester. A decrease in fall and winter enrolment, specifically from international students, has caused a decrease in student-levied fees and related revenue. Management has responded to the pandemic by reducing expenses where possible including part-time employment and internship positions, postponing any major purchases that are not required to maintain its general operations, and obtaining government assistance as described in Note 9.

Management has determined that it has adequate financial reserves that may be required over the next fiscal year as a result of the expected decline in revenue due to COVID-19. At this time, the duration and magnitude of the future impact of the COVID-19 outbreak and its potential adverse effects on the Council's operations are uncertain and will depend on future developments.

Sir Sandford Fleming College Student Administrative Council **Schedule of Revenues and Expenditures on SAC Services**

Year ended March 31

	2021	2020
Revenues		
Advertising	\$ 8,690	\$ 21,780
Graduation photographs	1,885	2,593
Food bank	-	2,952
Miscellaneous	-	648
	<u>10,575</u>	<u>27,973</u>
Expenditures		
Special events and promotions	250	13,176
School agendas	12,981	16,559
Divisional representatives	-	7,615
Campus engagement	-	600
	<u>13,231</u>	<u>37,950</u>
Excess of revenues over expenditures (expenditures over revenues) from student activities	<u>\$ (2,656)</u>	<u>\$ (9,977)</u>

See accompanying notes to the financial statements.

Sir Sandford Fleming College Student Administrative Council

Schedule of Steele Centre Operations

Year ended March 31

	2021	2020
Revenues		
Bar operations	\$ -	\$ 60,951
Food commissions	-	51,074
Hall rental, catering and pool table	-	23,191
Event ticket sales	-	4,406
Miscellaneous	10	2,110
	<u>10</u>	<u>141,732</u>
Expenditures		
Salaries and wages	67,729	103,504
Bar purchases and supplies	1,212	26,240
Facility fees	77,340	76,618
Operations	1,901	9,343
Insurance	15,455	16,020
Programmer events	13,233	33,474
Memberships, licenses and fees	2,645	2,275
Professional fees	7,162	7,667
Travel and conference	450	4,202
Advertising and promotion	5,205	4,080
Other	97	1,547
	<u>192,429</u>	<u>284,970</u>
Excess of expenditures over revenues from Steele Centre operations	<u>\$ (192,419)</u>	<u>\$ (143,238)</u>

Sir Sandford Fleming College Student Administrative Council

Schedule of Health Plan Operations

Year ended March 31

	2021	2020
Revenues		
Student premiums net of refunds	\$ 1,222,243	\$ 1,173,344
Interest income	<u>3,651</u>	<u>11,005</u>
	<u>1,225,894</u>	<u>1,184,349</u>
Expenditures		
Health coverage costs	1,036,770	1,073,899
Wages and benefits	85,546	64,726
Administrative	<u>32,011</u>	<u>37,720</u>
	<u>1,154,327</u>	<u>1,176,345</u>
Excess of revenues over expenditures from health plan operations	<u>\$ 71,567</u>	<u>\$ 8,004</u>

See accompanying notes to the financial statements.

Sir Sandford Fleming College Student Administrative Council

Schedule of Student Transit Operations

Year ended March 31

	2021	2020
Revenues		
Student fees	\$ 905,635	\$ 1,281,057
Bike Share program	-	9,750
Interest income	<u>32,141</u>	<u>99,004</u>
	<u>937,776</u>	<u>1,389,811</u>
Expenditures		
City of Peterborough transit services	358,211	1,067,443
Operations	103,611	8,975
Salaries and wages	108,058	81,759
Bike Share program	1,445	29,149
Administration	8,382	19,587
Rideshare	<u>(677)</u>	<u>4,068</u>
	<u>579,030</u>	<u>1,210,981</u>
Excess of revenues over expenditures from student transit operations	<u>\$ 358,746</u>	<u>\$ 178,830</u>

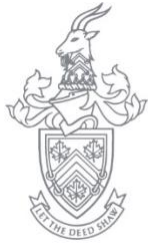
Sir Sandford Fleming College Student Administrative Council

Schedule of Administrative Expenditures

Year ended March 31

	2021	2020
Expenses		
Salaries and benefits	\$ 164,914	\$ 285,902
Honoraria, bursaries and donations	15,175	13,269
Office supplies	16,008	9,529
Facility fees	10,164	10,069
Travel and conferences	1,980	16,543
Telephone	680	1,311
Professional fees	14,043	11,626
Interest and bank charges	901	3,484
Insurance	16,959	17,107
Marketing and promotions	6,254	7,948
Board of Directors expenses	6,466	15,063
Memberships, licenses and fees	25,738	28,831
Staff meetings and training	760	928
Miscellaneous	3,028	3,833
	<u>\$ 283,070</u>	<u>\$ 425,443</u>

See accompanying notes to the financial statements.



PRESIDENT'S REPORT

March 23, 2022 - Public Board Meeting

The following is a summary of key updates of the President to the Board of Governors since the January 26, 2022 virtual Board meeting.

College System Update

OPSEU representing faculty indicated that there would be a "walk out" as of 12:01 a.m. on March 18 2022. The college has plans and protocols in place to manage the work disruption including plans to address the gaps that students will experience at such a critical point in their studies. These will include many of the same tactics that were employed for Covid such as bootcamps and special assignments.

There was a two day retreat of Presidents on March 14 and 15. Highlights of the discussion included employment services and the desired role of colleges, bargaining, private career college quality frameworks and reforms to the Ontario college application process.

All 24 colleges have agreed to maintain existing vaccination policies until the end of the semester. There is a varied approach to the removal of masking as of March 21, 2022; Fleming will not enforce masking as of March 22, 2022.

Government Relations

A meeting was held with the Deputy Minister of Long-term Care to discuss our inspection curriculum. It was agreed to explore it further but little traction has been established on this file. This is a joint initiative with St. Joseph's at Fleming.

The President of Trent University and Fleming College met with MPP Smith to provide input regarding the Ontario budget. The discussion included the challenge of the Peterborough local health unit leader providing direction that was in opposition of the provincial directives. Other comments included the need for capital funding.

The Deputy Minister of Finance was contacted directly by the President of Fleming to gain a section 28 approval for our Private Career College agreement and it was approved the same day. Hence, the announcement and signing of the agreement occurred on March 8, 2022 with the Board Chair introducing the event.

Fleming Strategy

ESG Survey sent March 1, 2022 to all College and Governors, seeking opinions on matters related to ESG, Board consultation session with Vassara to be held in mid to late April 2022.

Fleming hosted “Indigenous Labour Market Information Symposium” on March 3, 2022. The event provided a platform to identify, discuss and acknowledge Indigenous Labour Market information in Canada and is the “first of its kind” in Ontario.

The agreement with Partisans, who created the redesign of Sutherland Campus was terminated. Therefore, a separate competitive process will ensue, once this project progresses.

Fleming Operations

In-person open house and convocation planning is underway for April pending further implications of the strike.

A special interview series of Fleming students and coping with mental health during the pandemic has been completed and will be distributed in early April.

In Our Community.

Many of these events are highlighted on [social media](#) (my Twitter feed is @Fleming_Pres) but highlights include:

Events (in-person and virtual):

All Staff Town Hall – January 31, 2022

- Hosted a virtual all staff town hall to discuss the upcoming semester and answer questions

Student Town Hall – February 22, 2022

- Hosted our first-ever livestream town hall for students
- Town hall was broadcast on Fleming’s social channels (Facebook and YouTube) and students had the opportunity to submit their questions in advance or ask the panel live questions

HOEM Onsite Tour and Meeting – February 28, 2022

- Toured the HOEM Student Residence in Toronto (186 Jarvis St.)

Fleming College and Trebas Institute – In-person signing ceremony – March 8, 2022

- Members of Fleming’s Senior Management Team and Senior Leaders of Trebas Institute joined visited Sutherland Campus for a signing ceremony, officially announcing the new partnership between the institutions

Social Media Highlights:

[@FlemingCollege](#) stands side by side with Indigenous communities and is anchored in being a welcoming place for all. Never has it been more important to forge ahead with our policy of Honouring the Rights of Indigenous Peoples. We all have a role to play

We are very proud to work with our partners [@TrentUniversity](#) to provide outstanding [#highered](#) opportunities in our region, like our pathway program in conservation biology. [#cdnpse](#)
[@FlemingCollege](#)

Thank you [@ONtrainandstudy](#) for continuing your commitment to students, faculty and staff. This investment will help [#PSE](#) institutions deliver programs in modern and safe learning environments. [@flemingcollege](#) [#cdnpse](#) [#onpoli](#) [@JillDunlop1](#)

Today, let's celebrate the many amazing women and girls for their contributions to [#STEM](#). Tomorrow, let's encourage the next generation to consider these amazing career opportunities. [#WomenInSTEM](#)

We're hosting a vaccine clinic this morning from 9:30 a.m. - 3 p.m. at Sutherland Campus. Thank you to [@Ptbohealth](#) for your support. Walk-ins are available until 2 p.m. [@FlemingCollege](#) community - join us if you need your first, second or booster dose of the [#COVID19](#) vaccine.

Fleming is aware of a plan to organize a convoy of protestors on our property this weekend. We have not been asked for permission & permission will not be granted. For the safety of our students, including those living on campus, we ask organizers to find an alternate location.

Fleming is a welcoming and inclusive place for all, where students and employees are valued and important. On [#PinkShirtDay](#), let's remember to practice kindness and compassion, in all aspects of our lives. [#LiftEachOtherUp](#) [#EndBullying](#) [@FlemingCollege](#)

Fleming is here to support the members of our community with direct or in-direct ties to Europe as the situation continues to evolve in Ukraine. Any student in need of assistance, please call 705-749-5530 ext 1527 or visit Good2Talk Student Helpline: <https://good2talk.ca> On [#IWD2022](#) we acknowledge the women who have paved the way before us, the women who lead by example, and the women who empower future generations. Together we can break the bias and forge positive visibility for women around the globe. [#BreakTheBias](#) [@FlemingCollege](#)

We are thrilled to broaden the reach of [@FlemingCollege](#) programs, allowing students to study in the GTA or at our beautiful Sutherland Campus in [#Ptbo](#). Very exciting news for the college, for [@InstitutTebas](#) and for our students!

Congratulations to a fellow [@FlemingCollege](#) grad on your newly appointed role as President and CEO at Georgian! [@kevinweaver](#) I look forward to working together very soon. [@georgiancollege](#) [@CollegesOntario](#) [#cdnpse](#) [#onpoli](#) [#highered](#)

If you find yourself at a Shoppers Drug Mart in [#Ptbo](#) this Saturday, please consider purchasing a medical kit. The goal is to send 500 kits to [#Ukraine](#), every donation will make a difference. Thanks to our Fleming community for your leadership

Fleming in the News

[Fleming College Joins Canada's National Design Network](#)

PTBOCanada.com | January 21, 2022

[Fleming, Trent offering new pathway for Conservation Biology](#)

PTBOToday.ca | January 31, 2022

[Fleming College holds vaccine clinic for students and members of the public](#)

Globalnews.ca | PTBOToday.ca | February 14, 2022

[Freedom Convoy supporters told Fleming College parking lot in Peterborough is off-limits](#)

Peterborough Examiner | Thestar.com | Globalnews.ca | February 15, 2022

[Fleming, Trent announce partnership to expand education pathways for Indigenous students](#)

Academica Top 10 | Anishinabeknews.ca | February 22, 2022

[Fleming College offers free, four-week forestry program](#)

Globalnews.ca | March 2, 2022

[Fleming, Trebas Institute partner to allow Fleming to offer select programs in Toronto](#)

Academica Top 10 | March 10, 2022

[Peterborough family spearheading donation efforts for families in Ukraine](#)

Globalnews.ca | Peterborough Examiner | March 11, 2022

[Fleming College teachers strike set for Friday](#)

Peterborough Examiner | Globalnews.ca | March 14, 2022