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## JUNE 22, 2022 – PUBLIC MEETING AGENDA













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**Meeting Date:** June 22, 2022  
**Meeting Time:** 9:30am  
**Meeting Information:** Sutherland Campus, B3330

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1. Call to Order, Land Acknowledgement and Confirmation of Quorum
2. Declaration of Conflict
3. Approval of Meeting Agenda
4. Consent Agenda

*The following item will be addressed through the consent agenda unless specifically requested to be removed for separate attention, by request.*

  - 4.1 Minutes from the March 23, 2022 Public Meeting  pages 4-8
  - 4.2 Minutes of the April 27, 2022 Facilitated Environmental, Social, Governance Session  pages 9-10
  - 4.3 Policy and Procedure Management Framework #1-105  pages 11-20
  - 4.4 Policy Revision #4-420 Violence Prevention Policy  pages 21-25
  - 4.5 Hospitality Program Name Change  pages 46-50
  - 4.6 Aquaculture Instructional Settings Modification  pages 51-53
  - 4.7 Ancillary Fees & Student Levied Fees  pages 54-64
  - 4.8 Draft 2021-2022 Audited Financial Statements  pages 65-111
  - 4.9 Internally Restricted Net Assets  pages 112
  - 4.10 Board Workplan *Provided Separately*
  - 4.11 Final Business Plan and Annual Report  pages 143-170
  - 4.12 Receive Audit Findings Report KPMG  pages 178-209
  - 4.13 President's Report  pages 211-215
5. Business Arising (not otherwise covered)

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### Educational Component:

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| 6. | Governance Training Session | Katherine Carre -<br>BLG | 30 min |
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## Decision Items:



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7.	New Information Technology Policies  pages 26-41 #6-600 IT Policy Framework #6-604 Electronic Information Security Policy #6-605 IT Business Continuity Policy	C. DeMont & Paul Marchant	5 mins
8.	Revocation of Vaccine Requirement Policy #1-113  page 42	E. Zdolec, S. Dupret, T. Williams	5 mins
9.	Protection, Security and Investigation – Customs Border Services Major Modification  pages 43-45	S. Dupret, M. Westland	5 mins
10.	Preliminary Budget 2022-2023  pages 113-133	D. Gillespie, D. Van Parys, A. Lam	5 mins
11.	By-Law 1 Revision Provided Separately	M. Adamson	5 mins
12.	Reappointment External Governor Provided Separately	M. Adamson	5 mins
13.	Appointment of Student & Faculty Internal Governors Provided Separately	M. Adamson	5 mins
14.	Officer & Committee Composition for 2022-2023 14.1 Officer Appointments Provided Separately 14.2 Committee Composition Provided Separately	M. Adamson	5 mins

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## Information Items:

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15.	ESG Update	B. Goodwin	5 mins
16.	Program Advisory Committee Consolidated Report  pages 134-142	S. Dupret & N. Leach	5 mins
17.	OCQAS Quality Update – Verbal	N. Leach	5 mins
18.	Financial Sustainability Presentation	D. Gillespie, D. Van Parys & A. Lam	5 mins
19.	2021-2022 Year End Financial Position Report  pages 171-177	D. Gillespie, D. Van Parys & A. Lam	5 mins



## Board of Governors



# FLEMING

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|-----|---|-------------------------------------|--------|
| 20. | PSAB Asset Retirement Obligations Update<br>📎 pages 210 | D. Gillespie, D. Van Parys & A. Lam | 5 mins |
| 21. | Spring Enrolment and International Update - Verbal      | D. Van Parys                        | 5 mins |
| 22. | Board Chair Report - Verbal                             | F. Clifford                         | 5 mins |

### Discussion:

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- |     |                |  |         |
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| 23. | Other Business |  | 10 mins |
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*Adjournment approximately 11:40pm*



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## **PUBLIC MEETING MINUTES**

**Meeting Date:** March 23, 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  
Lisa Reed  
Pam Stoneham  
Maureen Adamson, President

**Senior Administration:**

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

**Guests:**

Nat Leach, Dean, School of General Arts and Science  
Kim English, Director, College Safety and Services

**Administrative Support:**

Sarah Beirness, Operations Manager, President's Office  
Julie Ferrari, Acting 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 8:31 a.m. Liz Stone, Indigenous Knowledge Leader provided an updated and personalized Indigenous Land Acknowledgement to open the Board meeting. This enhanced Land Acknowledgement format will be used at all future Board meetings. Quorum was confirmed and all in attendance were welcomed.

2. Declaration of Conflict

Thom Luloff declared a conflict for agenda item seven (7). He was a co-author and therefore will abstain from voting on this item.

3. Approval of Meeting Agenda

*Moved by Don Gillespie and seconded by Kerrie Davies that the Board of Governors of Sir Sandford Fleming College approve the agenda of the March 23, 2022 public meeting as presented. Carried.*

4. Consent Agenda

*Moved by Angela Keeley and seconded by Michael Nasello that the Board of Governors of Sir Sandford Fleming College approve the consent agenda for the March 23, 2022 public meeting and, through this consent approve the minutes from the January 26, 2022 public meeting. Carried.*

5. Business Arising

None.

6. Board Education Item – Academic Quality Assurance

The Chair welcomed Nat Leach, Dean, School of General Arts and Sciences who provided the Board with an overview of Academic Quality Assurance at Fleming College. The forthcoming institutional audit, through the Ontario College Quality Assurance Services, was highlighted and work is well underway to prepare.

7. College Quality Assurance Policy Revisions

The Chair welcomed Sandra Dupret, Executive Vice President, Academic & Student Experience who joined Nat Leach. The following revised policies were included in the meeting package:

- #2-213 – Program Quality Assurance
- #2-202 – Program Advisory Committees
- #2-212 – General Education

Briefing notes, which summarized the changes to the policies, were also included in the meeting package.

*Moved by Tim Kennaley and seconded by Sudha Datta that the Board of Governors of Sir Sandford Fleming College approve:*

- *the revised Program Quality Assurance Policy for implementation March 28, 2022;*
- *the revised Program Advisory Committees Policy for implementation March 28, 2022; and,*
- *the revised General Education Policy for implementation March 28, 2022.*

Carried.

8. College Health & Safety Policy Revisions

The Chair welcomed Terry Williams, Vice President, Buildings, Facilities and Safety and Kim English, Director, College Safety and Services. The following revised policies were included in the meeting package:

- #4-407 Firearms and Weapons
- #4-412 Health and Safety
- #4-413 Smoking and Tobacco Use
- #4-429 Cannabis Possession and Use

Briefing notes, which summarized the changes to the policies, were also included in the meeting package.

Concern was raised over sec. 5.3 of policy #4-407 Firearms and Weapons and it was clarified that provisions expressed in the policy are both culturally sensitive and in alignment with provincial protocols.

*Moved by Pam Stoneham and seconded by Kerri Davies that the Board of Governors of Sir Sandford Fleming College approve:*

- *the revised Firearms and Weapons policy for implementation May 1, 2022;*
- *the revised Health and Safety Policy for implementation May 1, 2022;*
- *the revised Smoking and Tobacco Use policy for implementation April 1, 2022; and,*
- *the revised Cannabis Possession and Use policy for implementation April 1, 2022.*

Carried.

9. Employee Development Policy Revisions

The Chair welcomed Esther Zdolec, Vice President, Human Resources and Organizational Effectiveness. A briefing note, summarizing the changes to the College's Employee Development policy #3-346 and the revised policy were included in the meeting package.

*Moved by Ben Currelly and seconded by Michael Nasello that the Board of Governors of Sir Sandford Fleming College approve the revised Employee Development policy for implementation April 1, 2022.*

Carried.

10. Program Title Modifications

The Chair welcomed Sandra Dupret, Executive Vice President, Academic & Student Experience and Brett Goodwin, Vice President, Applied Research and Innovation

A briefing note, outlining the proposed title modifications for the Applied Planning Environmental and Esthetician programs was included in the meeting package.

*Moved by Don Gillespie and seconded by Cynthia Chan Reynold that the Board of Governors of Sir Sandford Fleming College approve the following program title modifications for the Fall semester 2022:*

- *Applied Planning Environmental change to Environmental Land Management Canadian Context; and,*
- *Esthetician change to Medical Esthetician and Entrepreneurship.*

Carried.

11. Environmental Social Governance (ESG) Update

The Chair welcomed Brett Goodwin Vice President, Applied Research & Innovation. A briefing note detailing progress to date on the Environmental Social Governance (ESG) initiative was provided in the meeting package.

*Moved by Michael Nasello and seconded by Sudha Datta 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.

12. Equity, Diversity, and Inclusion Action Plan

The Chair welcomed Sandra Dupret, Esther Zdolec, and Kirsten Redmond, Director, Equity, Diversity & Inclusion and Organizational Development who presented the Equity, Diversity and Inclusion (EDI) Action Plan, which was provided in the meeting package.

The Board Chair commended the College for their ongoing EDI efforts and requested that updates on the EDI Action Plan be a recurring agenda item for future Board meetings.

*Moved by Pam Stoneham and seconded by Cynthia Chan-Reynolds that the Board of Governors of Sir Sandford Fleming College receive the Equity, Diversity, and Inclusion Action Plan for information.*

Carried.

13. Winter 2022 Day 10 Enrolment Update – Presentation

The Chair welcomed Drew Van Parys, Executive Vice President, Finance & Administrative Services who presented the Board with an update on Winter 2022 Day 10 Enrolment.

Several factors, including frustration with online learning and challenges with visa approvals, have impacted enrolment results.

The Board Chair requested regular updates on Fleming College's competitive position i.e., Fleming's enrolment vs. other competitor Colleges.

*Moved by Laura Coles and seconded by Cynthia Chan-Reynolds that the Board of Governors of Sir Sandford Fleming College receive the Winter 2022 Day 10 enrolment update for information.*

Carried.

14. COVID Financial Impact – Presentation

The Board Chair welcomed Annie Lam, Vice President, Corporate Finance who joined Drew Van Parys to provide an update on the COVID financial impact. The College is working diligently to reduce non-discretionary spending, adapt supply chain increased costs, and attract both international and domestic students.

*Moved by Don Gillespie and seconded by Lisa Reed that the Board of Governors of Sir Sandford Fleming College receive the COVID Financial Impact presentation for information.*

Carried.

15. 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 March 9, 2022 meeting:

- Financial Position Reports – as of January 31, 2022
- Frost Student Association (FSA) and Student Administrative Council Financial Statements

*Moved by Don Gillespie and seconded by Ben Currelly that the Board of Governors of Sir Sandford Fleming College receive for information the financial position reports as of January 31, 2022*  
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 Ben Currelly that the Board of Governors of Sir Sandford Fleming College receive for information the Frost Student Association (FSA) and Student Administrative Council financial statements.*  
Carried.

16. Board Chair Verbal Update

The Board Chair provided a verbal update on a second meeting between Fleming College and Extendicare. Extendicare is interested in the College developing customized contract training. Further updates on this partnership will be provided at a future meeting,

*Moved by Fred Clifford and seconded by Paul Downs that the Board of Governors of Sir Sandford Fleming College receive the March 2022 Board Chair verbal update for information.*  
Carried.

17. 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 January 2022 meeting.

*Moved by Fred Clifford 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 March 23, 2022 was adjourned at 10:02 a.m.



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## **FACILITATED ENVIRONMENTAL, SOCIAL, GOVERNANCE SESSION MINUTES**

**Meeting Date:** April 27, 2022

**Meeting Location:** Cobourg Learning Centre & Virtual Meeting via Zoom

**Meeting Attendance:**

**Present:**

Fred Clifford, Board Chair  
Paul Downs, Vice Chair  
Don Gillespie  
Cynthia Chan Reynolds  
Laura Coles  
Kerri Davies  
Tim Kennaley  
Ben Currelly  
Lisa Reed  
Pam Stoneham  
Maureen Adamson, President

**Regrets:**

Angela Keeley  
Michael Nasello  
Jason Fleming  
Thom Luloff  
Sudha Datta

**Senior Administration:**

Brett Goodwin, Vice President, Applied Research & Innovation  
Sandra Dupret, Executive Vice President, Academic and Student Experience  
Drew Van Parys, Executive Vice President, Finance and Administrative Services  
Esther Zdolec, Vice President, Human Resources and Organizational Effectiveness

**Administrative Support:**

Sarah Beirness, Operations Manager, President's Office  
Sara O'Halloran, Senior Administrative and Media Relations Specialist, President's Office  
Vanessa Craig, Governance Officer, President's Office

1. Welcome and Confirmation of Quorum

The Chair called the session to order at 11:46 a.m. and commended Fleming staff on the grand opening ceremony for the Cobourg Learning Centre. Quorum was confirmed, Governors and staff in attendance were welcomed.

2. Environmental, Social, Governance (ESG) Session

President Adamson introduced Brett Goodwin, Vice President Applied Research & Innovation who presented and facilitated the discussion on ESG at Fleming College. Following the session, the Chair requested regular ESG updates at all future Board of Governors meetings.

*Moved by Karen Jensen and seconded by Ben Currelly that the Board of Governors of Sir Sandford Fleming College:*

- 1) receive the ESG Strategy Report for information;*
  - 2) direct management to further engage on the issues of ESG; and,*
  - 3) direct management to prepare a more comprehensive report at the next future meeting that will include specific targets, timelines, budget, financial proforma operating and implementation strategy.*
- Carried.



## Board of Governors

### Briefing Note



# FLEMING

**Topic:** Policy & Procedure Management Framework #1-105  
**Report To:** Public Board Meeting  
**Meeting Date:** Wednesday June 22, 2022  
**Prepared By:** Esther Zdolec, Vice-President, Organizational Effectiveness and Human Resources  
Adam Jones, Privacy and Policy Officer

### Recommendation

That the Board of Governors of Sir Sandford Fleming College approved the proposed Policy and Procedure Management Framework, effective July 1, 2022.

### Overview

The upcoming College Quality Assurance Audit Process (CQAAP) includes the following requirement as part of the audit process:

Ensures that established academic policies and procedures are reviewed and monitored regularly and consistently.

The following elements are required evidence:

- Policies/processes/procedures/practices for the review of academic policies
- Evidence that a policy review process is being implemented
- Evidence that departmental and/or program specific policies are reviewed to ensure alignment with college policy

Fleming currently has no formal, documented framework for the development, review, updating, or revocation of its existing policies and procedures. This policy and procedure, developed collaboratively with the CQAAP audit team, addresses existing gaps in these requirements.

In addition to preparing to meet audit requirements, deployment of this policy and procedure is aligned with governance best practices. Several of Ontario's Colleges and Universities offer policies specific to policy and procedure framework and management, and many were reviewed as part of our research in developing these for Fleming. The introduction of this policy and procedure will provide guidance, ensure consistency, and support timely reviews and management of Fleming College's policies and procedures.

### Risks and Considerations

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

### Supporting Documentation

- Policy 1-105 Policy and Procedure Management Framework
- OP 1-105 Policy and Procedure Management Framework

<b>Policy Title:</b>	Policy and Procedure Management Framework
<b>Policy ID:</b>	1-105
<b>Manual Classification:</b>	Section 1 – College Policies
<b>Approved by:</b>	TBD
<b>Revision Date(s):</b>	N/A
<b>Effective Date:</b>	TBD
<b>Next Policy Review Date:</b>	January 2025
<b>Contacts for Policy Interpretation:</b>	President's Office Policy and Privacy Officer

## 1.0 - Policy Overview

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Fleming College is committed to developing, implementing, and reviewing comprehensive and readily accessible Policies and Operating Procedures that align with its governance and management practices, and that are consistent with its mission, values, and strategic plan as well as applicable laws and regulations to promote operational efficiencies, and/or reduce institutional risk.

College Policies and Operating Procedures promote good governance and management practices and advance the College's mission through consistency with the College's core principles and alignment with the College's strategic plan.

Fleming College is also committed to creating an inclusive and collaborative environment for learning and working. All College Policies and Operating Procedures incorporate an application of a lens of equity, diversity and indigenous inclusion in their development and review.

## 2.0 - Purpose

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The purpose of this Policy is to provide a framework that promotes a uniform, transparent, and accountable approach to the consistent development, approval, and ongoing management of existing and new Fleming College Policies and Operating Procedures.

## 3.0 - Definitions and Acronyms

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The following definitions apply in this Policy

<b>Board:</b>	The Board of Governors of Sir Sandford Fleming College.
<b>College Community:</b>	Any person who studies, teaches, conducts research at or works at or under the auspices of the College and includes without limitation: employees or contractors; appointees (including volunteer board members); students; visitors; and any other person while they are acting on behalf of, or at the



	request of the College
<b>Mandated Policy Periodic Review:</b>	The date by which a Fleming College Policy as approved by the Board must undergo review to ensure their continued relevance and alignment with the College’s legislative and government requirements. Periodic review is required regardless of the volume of changes that are needed. Where this review date is not specified within the Policy, the Mandated Policy Periodic Review date is three years following its most recent formal review.
<b>Mandated Procedure Periodic Review:</b>	The date by which a Fleming College Procedure as approved by the Senior Management Team must undergo review to ensure its continued relevance and alignment with the related College Policy, as well as with legislative and government requirements and best practice standards. Periodic review is required regardless of the volume of changes that are needed. Where this date is not specified within the procedure, the Mandated Procedure Periodic Review is three years following its most recent formal review.
<b>Operating Procedure Authority:</b>	The named authority who sponsors a procedure that falls under their jurisdiction.
<b>Operating Procedure:</b>	A document that outlines specific processes or set of steps to be followed that enables adherence with a College Policy. Operating Procedures are more likely to be revised. Review and approval of any Operating Procedure by the Senior Management Team is required prior to its issuance, revision, or revocation.
<b>Policy:</b>	College Policy is defined by all the following criteria: <ul style="list-style-type: none"><li>• a principle-based statement to be followed in carrying out the activities of Fleming College;</li><li>• broad application throughout Fleming College and is binding for members of the college community; and</li><li>• subject matter requires review and approval by the Board of Governors on recommendation from the Senior Management Team prior to a Policy’s issuance, revision, or revocation.</li></ul>
<b>Policy Authority:</b>	The named authority who sponsors a Policy that falls under their jurisdiction.

**4.0 - Scope**

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This Policy applies to all Policies and Operational Procedures at Fleming College, the college community, and the Board of Governors.

**5.0 - General Principles**

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- 5.1 College Policies and Procedures must be current and compliant with all applicable laws and regulations, and consistent with all related industry directives including the Ministry of Colleges and Universities’ binding policy directives.

- 5.2 College Policies and Procedures must be developed, approved, reviewed and/or revoked pursuant to this Policy.
- a) Fleming College's Senior Management Team is responsible for reviewing, approving, and recommending for approval to the Board of Governors all Policy issuance, revision, and revocation.
  - b) The Senior Management Team reviews and approves all Operational Procedures.
  - c) The Board is responsible for all Policies and Operational Procedures, as directed in the Colleges of Applied Arts and Technology Policy, Governance and Accountability Framework
- 5.3 The need to develop a new Policy or Operating Procedure is typically identified in response to new or updated legislation, binding Policy directives as released by the Ministry of Colleges and Universities, or a gap identified by academia, administrative, or governance leads within the college.
- 5.4 College Policies and Procedures must be presented in a common, standardized format.
- 5.5 Policy and Procedure development is typically collaborative, usually requiring consultation between the Policy / Procedure Authority, their team, and relevant stakeholders to finalize draft content prior to its presentation to the Senior Management Team.
- 5.6 College Policies and Procedures must be made publicly accessible electronically on the College website.
- 5.7 All new or revised Policies and Procedures will be communicated to all Fleming College employees, and the Fleming College Community as necessary.

## **6.0 - Related Documents**

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- OP #1-105 Policy and Procedure Management Framework
- Ontario Colleges of Applied Arts and Technology Act, 2002
- Colleges of Applied Arts and Technology Policy; Governance and Accountability Framework, Minister's Binding Policy Directives
- Academic Policy Development Critical Path

## **History of Amendments/Reviews**

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None

<b>Procedure Title:</b>	Policy and Procedure Management Framework
<b>Procedure ID:</b>	OP #1-105
<b>Manual Classification:</b>	Section 1 – College Policies
<b>Linked to Policy:</b>	1-105 Policy and Procedure Management Framework
<b>Approved by Senior Management Team:</b>	TBD
<b>Revision Date(s):</b>	N/A
<b>Effective Date:</b>	TBD
<b>Next Review Date:</b>	January 2025
<b>Contacts for Procedure Interpretation:</b>	Senior Management Team Members Policy and Privacy Officer

## 1.0 – Purpose

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The purpose of this Operating Procedure is to describe the steps by which College Policies and Operating Procedures are developed, reviewed, revised, approved, and revoked. These steps are guided by the College's governance requirements and are intended to support consistent understanding and application of College policies.

Terms not defined in this Operating Procedure have the same meaning found in the College's policy #1-105 Policy and Procedure Management Framework.

## 2.0 – Definitions and Acronyms

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<b>Revision</b>	Changes made to existing Policy or Operating Procedure content.
<b>Revocation:</b>	removal of a Policy or Operating Procedure following approval from Senior Management Team (SMT) and the Board of Governors.

## 3.0 – Roles and Responsibilities

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- 3.1 The Board of Governors** is responsible for all Policy approval including new Policies, revisions to existing Policies, and revocation of Policies based on Senior Management Team recommendations.
- 3.2 The Policy and Privacy Officer** is responsible for approving editorial revisions to College Policies and Operating Procedures, publishing Policies and Procedures on the College website, monitoring the effective date for mandated review scheduling, and for maintaining related records.
- 3.3 The Senior Management Team** is responsible for approving for recommendation to the Board of Governors all new Policies, revisions to or revocation of existing Policies, and revocation of College procedures. The SMT is responsible for approval of new

Operating Procedures, and all revisions to or revocation of existing Operating Procedures.

- 3.4 The Policy Authority** is typically the head of a department responsible for implementing and monitoring compliance with Policies associated with their department. The Policy Authority is also responsible for initiating College Policy development and review, for drafting proposed Policies and revisions, and ensuring that the reviews of Policies comply with the established mandated review period. The Policy Authority is also responsible for initiating revocation of College Policies.
- 3.5 The Procedure Authority** is the head of a department responsible for implementing and monitoring compliance with Operating Procedures associated with their department. The Procedure Authority is also responsible for initiating College Operating Procedure development and review, for drafting proposed Operating Procedures and revisions, and ensuring that the review of Operating Procedures comply with the established mandated review period. The Policy Authority is also responsible for initiating revocation of College Operating Procedures.

## **4.0 – Procedures**

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### **4.1 General Principles**

Whenever possible, application of the following principles will help reduce the frequency of updates or revisions to Policies and Operating Procedures:

- a) Use the College's current Policy and Procedure Templates available online to create draft and final versions of the documents, and follow the instructions embedded in the templates for document structure and organization.
- b) Understand the difference between Policy and Operational Procedure and prepare the separate documents accordingly.
- c) Policies should be written to present broad guiding principles and rationales and should be kept intentionally general.
- d) Operating Procedures should address specific steps and activities required to execute on a Policy.
- e) Use simple, concise language; third person pronouns; an active voice; and consistent sentence structure.
- f) Use generic and general information rather than information that changes or becomes obsolete quickly (ie referencing titles instead of individual names in departments; using contact methods like "email" or "by phone" rather than including specific contact information).
- g) Spell out acronyms and abbreviations in their first use in a document, and include the acronym/abbreviation in parenthesis, then use the acronym/abbreviation when referencing that entity again throughout the document.
- h) Apply grammar, spelling, punctuation, and formatting rules consistently throughout the document.

### **4.2 Policy and/or Operating Procedure Development and Revision** starts whe the Policy and/or Procedure Authority begins the initial consultation process:

- a) The need for Policy development or revision shall be determined by the Policy / Operating Procedure Authority, based on review of the merits of development / revisions based upon the following considerations. The Policy / Operating

Procedure Authority will use their discretion around the amount of collaboration required to make this determination:

- why a new Policy and/or procedure is needed or why an existing Policy and/or Operating Procedure requires revision;
  - existing Board approved Policies and collective agreements that may apply to, overlap with, or impact upon the Policy matter identified;
  - whether one or more existing Policies and/or Operating Procedures will be superseded by the new Policy/Operating Procedure;
  - the legal and regulatory framework that may inform the Policy and/or Operating Procedure;
  - the benefits and risks of introducing a new Policy and/or Operating Procedure or revising an existing one, and the implications of not doing so
- b) If the Policy and/or Procedure Authority determines to proceed with the proposed new or revised Policy and/or Operating Procedure, the Policy and/or Procedure Authority (or delegate) will complete the required draft(s) in preparation for review and approval.
- c) Prior to initiating formal approval processes, the Policy and/or Procedure Authority will engage with the appropriate internal and external stakeholders to conduct a collaborative review of the draft(s), as needed. Stakeholders may include, but are not limited to:
- Academic Departments
  - Organizational Effectiveness and Human Resources
  - Information Technology Services
  - Finance
  - Facilities
  - Union Representation
  - Student Services and/or Student Government
  - Applied Research
  - Office of the Registrar
  - IT Services
  - Policy and Privacy Officer
  - International Student Office
- d) The Authority (or delegate) may engage the Policy and Privacy Officer either as part of the document development or editing phase of the process, or upon completion of the document to provide an arm's length review of the content and its formatting to ensure alignment with the College's current Policy and Operational Procedure structure prior to its flowing through the appropriate approval phases.

#### **4.3 Policy/Operating Procedure Review and Approval Documentation**

After consultation, feedback, and drafting of the proposed new documents, the Authority prepares a briefing memo to accompany the proposed Policy/Operating Procedure to the Senior Management Team. This briefing memo will include details specific to all or some of the following criteria, as appropriate to the matter being addressed:

- a) Why a new Policy/Operating Procedure is required or requires revising;
- b) existing Board approved Policies/collective agreements/new or updated legislation that may apply to, overlap, conflict, or otherwise impact the Policy matter identified;
- c) outlining the collaborative process to date, the feedback received, how it has been implemented, and what steps remain required for completion

- d) whether one or more existing policies and/or procedures will be superseded by the new document;
- e) the legal and regulatory framework that may inform the Policy/Operating Procedure;
- f) the benefits and risks of introducing a new Policy/Operating Procedure or revising an existing one, and the implications of not doing so;
- g) how the Policy/Operating Procedure advances the College's core principles, any inconsistencies with those principles, and the measures designed to eliminate or reduce these inconsistencies with said core principles;
- h) the estimated probable financial implications; and
- i) the communication plan for implementation

#### **4.4 Policy and/or Procedure Review and Approval: Senior Management Team**

- a) The SMT reviews the proposed draft and briefing memo provided by the appropriate Authority and will provide one of the following decisions for Policies, the SMT may:
  - Approve the draft and recommend the draft for final Board approval, or
  - require revisions prior to recommendation to the Board for final approval, or
  - suspend the draft with explanation
- b) For Procedures: The SMT may:
  - approve the draft with an immediate or future effective date, or
  - require revisions prior to approval at a later date, or
  - suspend the draft with explanation

#### **4.5 Policy Review, Approval, and Implementation: Board of Governors**

Upon approval by the Senior Management Team, prepares a Board submission requesting Board review and approval of the new or revised Policy. Any revisions must be clearly presented and visible to the Board. Procedures, or a summary of the procedures, should be available for reference information as part of the Policy review.

The review and approval process by the Board is as follows:

- a) The Board considers the proposed new or revised Policy and decides whether to approve it.
- b) After formal approval by the Board with all necessary signatures and requirements, the Policy Authority will execute the communication plan, and any required education/training to the College community as described in the briefing memo.
- c) After a College Policy is approved by the Board, the Policy Authority is responsible for implementing and for monitoring compliance.
- d) The Policy and Privacy Officer is notified that the Policy has been approved, and takes the following actions:
  - Assign the new or revised Policy a Policy or Revision Number,
  - Maintains a tracking record of the Policy history,
  - Posts the approved new or revised Policy on the College website, and
  - Monitors the effective date for mandated review scheduling.

#### **4.6 Approved Operating Procedure Implementation: Senior Management Team**

The Procedure Authority will execute the implementation and associated communication plan, as well as any required education/training to the College community in advance of

the approved effective date. The Policy and Privacy Officer is notified that the Operating Procedure has been approved, and takes the following actions:

- a) Assign the new or revised Operating Procedure a Procedure or Revision Number,
- b) Maintains a tracking record of the Operating Procedure history,
- c) Posts the approved new or revised Operating Procedure on the College website, and
- d) Monitors the effective date for mandated review scheduling.

#### **4.7 Effective Date**

- a) A College Policy takes effect on the on the first day of the new month immediately following Board of Governor approval, or at a later date if specified by the Board or Policy Authority.
- b) A College Policy approved by the Board prior to the effective date of this Policy remains in effect until it is revised or revoked.
- c) Operating Procedures associated with College Policy become operational and enforceable immediately upon approval by Senior Management Team, or at a later date if specified by the SMT or Procedural Authority.
- d) If an Operating Procedure is subsequently reviewed and revised separately from the Policy with which it is associated, the revised Procedure takes effect on the Effective Date as indicated on the Procedure.

#### **4.8 Editorial Revisions** to Policies do not require Board and SMT approval, and Operating Procedures do not require SMT approval. Editorial revisions can be completed, as needed, with a summary of editorial revisions presented to the Board of Governors or SMT at future meetings by the Policy and Privacy Officer. Examples of editorial revisions include:

- a) transferring existing Policies and Operating Procedures to a new format without revisions to the content,
- b) recording or reclassifying Policy/Operating Procedure numbers, or
- c) revising formatting mistakes

#### **4.9 Mandated Periodic Review**

- a) A College Policy must normally undergo a substantive review at least once every three (3) years to determine whether any changes are needed. However, review of policies can be initiated at any time within the mandated three (3) years at the discretion of the Policy Authority.
- b) A College Operating Procedure must undergo a substantive review at least once every three (3) years to determine whether any changes are needed. However, review of any Operating Procedure can be initiated at any time within the mandated three (3) years at the discretion of the Procedure Authority.
- c) Procedures associated with a College Policy should be reviewed whenever the corresponding College Policy is reviewed and may be reviewed separately at any time.
- d) A procedure that is reviewed as part of a Policy review does satisfy the recommended standardized timeframe as defined in the Mandated Periodic Procedure Review and the other sections of this procedure that speak to timing for procedure review.
- e) Any Policy approved by the Board that does not specify a date for review will carry a built-in Mandated Periodic Review date of every three (3) years.
- f) Any Operating Procedure approved by the SMT that does not specify a date for

review will carry a built-in Mandated Periodic Review date of every three (3) years.

- g) The Policy and Privacy Officer must keep College Policies current by requiring the Policy Authority to review them in accordance with the Mandated Periodic Review date specified.
- h) Within 60 days of the Mandated Review Date, the Policy Authority must provide a written confirmation to the Policy and Privacy Officer that confirms the review Policy and associated Operating Procedures with one of the following determinants:
  - no revisions are required; or
  - revisions are required, and the Policy Authority will initiate the relevant procedure; or
  - the College Policy is recommended for revocation.
- i) If no revisions are required at the conclusion of the Mandated Periodic Review, the Policy and Privacy Officer will establish the new review date for the Policy or Operating Procedure based on the current mandated periodic review date, update the documents, and publish them on the College's website.

#### **4.10 Revocation of Policies**

- a) Revocation of a College Policy must be formally approved by the Board.
- b) The Policy Authority is responsible for initiating the revocation of a College Policy. Policy revocation follows the same process for Policy Development and Review as outlined in section 4.0 of this procedure culminating with the Policy Authority, who prepares a submission requesting Board approval of Policy revocation. Explanation and rationale for revocation must be clear and easily visible to the Board. Operating Procedures, or a summary of the Operating Procedures that are affected, should be made available to the Board for information.
- c) The Board considers the proposed revocation.
- d) After formal approval for Policy revocation by the Board with all necessary signatures and requirements, the Policy and Privacy Officer will be notified and will remove the revoked Policy from the College website
- e) The Policy Authority will communicate the revocation with the College community

#### **5.0 – Related Documents**

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Policy #1-105 Policy and Procedure Management Framework  
Academic Policy and Procedure Critical Path

#### **6.0 – History of Amendments & Reviews**

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N/A





## Board of Governors

### Briefing Note



**Topic:** Policy Revision: Violence Prevention #4-420  
**Report To:** Public Board Meeting  
**Meeting Date:** June 22, 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 Violence Prevention #4-420 Policy for implementation June 1, 2022.

#### Summary

Policy #4-420 Violence Prevention is up for review and the major change to this policy is that a new operation procedure, OP#4-420: Violence Prevention, has been separated out of it. Additional minor changes have been made in terms of contacts for policy interpretation, definitions and the occasional correction of title or verbiage to reflect current circumstances were made within the policy.

#### Overview of Changes

Policy Section #	Section Title	Description of Change
Preamble	Contacts for Policy Interpretation	Added Vice President, Buildings, Facilities and Safety. Added Director, College Safety and Services. Removed Executive Leadership Team as original contact
3.3	Domestic Violence	Updated the Fleming College Website link to achieve direction to the current definitions and policy for Sexual Assault and Sexual Violence
4.	Scope	Included governors as members of the college community and replaced suppliers of spaces with "vendors"

Changes are highlighted in yellow in the supporting document Policy #4-420: Violence Prevention. The Procedures were separated from this policy and corresponding changes were made to align with the proposed revisions to the policy. The new 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 is committed to fostering a safe, welcoming, working and learning environment that is free from threatening behaviour and all forms of violence as enshrined in established provincial and federal statutes. These include, but are not limited to, the Occupational Health and Safety Act (OHSA), the Criminal Code, and the Charter of Rights and Freedoms. To that end, no person shall engage in violent conduct or make threats, implied or directly, on college property or in connection with college business.

#### Risks and Considerations

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

## Supporting Documentation

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- College Policy #4-420: Violence Prevention

<b>Policy Title:</b>	Violence Prevention
<b>Policy ID:</b>	4-420
<b>Manual Classification:</b>	Section 4 – Finance and Facilities
<b>Approved by:</b>	Board of Governors
<b>Revision Date(s):</b>	Revised: May 2004 Revised: April 2009 Updated: June 24, 2015
<b>Effective Date:</b>	To be completed when approved by the Board of Governors
<b>Next Policy Review Date:</b>	June 1, 2025
<b>Contacts for Policy Interpretation:</b>	Vice President, Buildings, Facilities and Safety Director, College Safety and Services

## 1. Policy Overview

Fleming College is committed to fostering a safe, welcoming working, and learning environment that is free from threatening behaviour and all forms of violence as enshrined in established provincial and federal statutes. These include, but are not limited to, the Occupational Health & Safety Act (OHSA), the Criminal Code, and the Charter of Rights and Freedoms.

To that end, no person shall engage in violent conduct or make threats, implied or directly, on college property or in connection with college business.

## 2. Purpose

The objective of this policy is to supply information and direction to address issues of threatening behaviour, violence, and domestic violence. This policy is designed to work in concert with other College policies including the Harassment and Discrimination Prevention and Response Policy (Policy #3-311), the Student Rights & Responsibilities Policy (Policy #5-506) and the Sexual Violence Prevention Policy (Policy #3-343).

## 3. Definitions and Acronyms

No policy can supply a full description and definition of behaviours that fall within the meaning of violence and/or threats. This policy encompasses violence and threatening behaviours based upon the definitions outlined in the OHSA (Bill 168), the Student Rights and Responsibilities Policy, the Sexual Violence Prevention Policy, and the Criminal Code.

### 3.1. Threatening Behaviour means:

#### a. Words, acts, or gestures directed towards a person that indicate:

- The recipient will be physically harmed or killed
- Someone else will be physically harmed or killed
- Personal property will be burned, damaged, or destroyed
- The pets or animals belonging to any person will be injured or killed

### 3.2. Violence means:

- The exercise of direct or indirect physical force by a person against another person that causes or could cause physical injury
- An attempt to exercise direct or indirect physical force against another person that could cause physical injury
- A statement or behaviour that it is reasonable for a person to interpret as a

threat to exercise direct or indirect physical force against a person that could cause physical injury

- The carrying, pointing, brandishing or threat to use a weapon. A weapon includes replicas or any other object that is used as a weapon

### 3.3. Domestic Violence means:

- Violent, threatening or extremely coercive behaviour; perpetrated by one partner in a current or former intimate relationship with the other. It can consist of a pattern of ongoing behaviour lasting years or one single isolated incident
- The above definition can include verbal or written threats and threats made through electronic media such as text messages, email, or other social media. Refer to the "Information Technology & Communications Technology (ITC) Appropriate Use Policy" (Policy #6-601) for additional information
- Sexual Assault and Sexual Violence: Definitions related to Sexual Assault and Sexual Violence and the procedures related and responding to such incidents are contained in the Sexual Violence Prevention Policy available at the following link: <https://department.flemingcollege.ca/sexual-assault/>

## 4. Scope

This policy applies to all members of the College Community including all employees, **governors**, students, contractors, **vendors**, and individuals who are directly connected to any College initiatives, volunteers, and visitors.

### 4.1. This policy and the Administrative Operating Procedure will apply to incidents:

- occurring within or affecting people or property within the physical boundaries of the College
- occurring on or affecting College owned or controlled property, including student residences
- occurring with the use of computer and telephone systems, and college and private vehicles being used for college business or for travelling between work and study locations
- occurring at a college-sponsored event including events sponsored by any student government, club or service group and other bodies affiliated with the College
- occurring off campus which are likely to have an impact on the working or learning environment

### 4.2. This policy shall not apply to incidents occurring off campus which have no or little likelihood of any impact on the working/learning environment at the College. Such incidents should be pursued by individuals through external processes.

## 5. General Principles

- 5.1. The College endorses its legal and social responsibility to supply a working and learning environment free from threatening behaviour and all forms of violence.
- 5.2. The College recognizes that achieving a threat and violence free employment and educational environment requires institutional support, pro-active educational programming, effective complaints procedures, cooperation from every member of the college community, and informed leadership at every level of the institution.

- 5.3. Management staff, at all levels, have a legal obligation to act expeditiously upon information concerning incidents of threatening behaviour and all forms of violence.
- 5.4. The College recognizes its obligation to ensure that this policy and the procedures are fair and applied fairly. Both complainants and respondents are to be treated fairly and given equal opportunity to present their version of events, while preserving the dignity, privacy and self-respect of all persons involved.
- 5.5. The College has a high regard for, and will strive to ensure, confidentiality as a top priority subject to disclosure obligations required by law. The College recognizes that there may be times when immediate disclosure is required to prevent or respond to threatening behaviour or a violent incident. In such cases disclosure will be limited to people that need information to prevent or respond to an incident in compliance with the Occupational Health and Safety Act.

## **6. Related Documents**

- Occupational Health and Safety Act
- College Policy #3-311: Harassment and Discrimination Prevention and Response
- College Policy #3-343: Sexual Violence Prevention
- College Policy #5-506: Student Rights and Responsibilities
- College Policy #6-601: Information Technology & Communications Technology (ITC) Appropriate Use
- Residence Community Standards (Student Handbook)
- Academic Collective Agreement
- Support Staff Collective Agreement
- Administrative Operating Procedure #4-420: Violence Prevention

## **7. History of Amendments/Reviews**

Approved by the Board of Governors June 24, 2015

Regular Review April 2009

Full Policy Review May 2004

Policy #3-336 (Promoting a Peaceful Community) revoked and renamed as #4-420 (Violence Prevention)

Reviewed and updated

Language updates, reflects new format



## Board of Governors

### Briefing Note



# FLEMING

**Topic:** New Information Technology Policies: #6-600, #6-604 & #6-605  
**Report To:** Public Board Meeting  
*Recommended by the Finance and Audit Committee on May 18, 2022 for approval by the Board of Governors*  
**Meeting Date:** June 22, 2022  
**Prepared By:** Paul Marchant, Director of IT Operations  
Christy DeMont, Chief Technology Officer

### Recommendation

That the Board of Governors of Sir Sandford Fleming College approve the College policies: #6-600 IT Policy Framework, #6-604 Electronic Information Security Policy and #6-605 IT Business Continuity Policy for implementation June 1, 2022.

### Summary

An external IT security assessment conducted in 2021 recommended improvements to the College's IT policies to improve and enforce a common IT security governance model at Fleming College. From a security point of view, the existing IT policies and related operating procedures were limited in scope and insufficiently directive.

The new IT Policy Framework introduces a new formal IT Standard artifact that will be used to communicate specific technical requirements to appropriate audiences, where absent or not formally codified using authoritative standards. The assessment also recommended the formal adoption of established industry framework standards where appropriate.

After consultation with the College's external IT security auditor, Ontario Cybersecurity Higher Education Consortium (ON-CHEC) partners, the College's Privacy and Policy Officer, ITS leaders, and benchmarking against other higher education institutions in Ontario, Fleming ITS has developed an IT security governance plan as part of our 2-year cybersecurity roadmap. The overall IT governance documentation plan includes the addition of 4 new IT policies, updates to 2 existing IT policies, 4 new operating procedures, and 11 new IT standards.

The first subset of 3 new policies is presented with this briefing note for consideration. This initial set establishes the necessary framework for the remaining items and permits further growth as needed.

## Overview of Changes

Policy #	Section Title	Description
6-600	New Policy	<ul style="list-style-type: none"> <li>• Creation of a formal IT Standard artifact with the CTO as the approver.</li> <li>• Adoption and alignment of specific frameworks and standards, specifically, ISO 27001 for Information Security Management, Government of Ontario Information and Technology Standards (GO-ITS), and the Information Technology Infrastructure Library (ITIL).</li> </ul>
6-604	New Policy & Supersedes College Policy #6-603 - College Data Records Retention and Disposition	<ul style="list-style-type: none"> <li>• Establishes the roles and responsibilities for: <ul style="list-style-type: none"> <li>○ SMT's roles as Data Trustees and Offices of Primary Interest</li> <li>○ Managers' roles as Data Stewards</li> <li>○ College Staff &amp; ITS as Data Custodians and System/Application Administrators</li> </ul> </li> <li>• CTO to appoint a Data Governance Committee, with responsibility for: <ul style="list-style-type: none"> <li>○ Oversight over information security controls</li> <li>○ Review and confirm information classification levels</li> <li>○ Maintain an Inventory of Records</li> </ul> </li> <li>• Emergency Authority for a full shutdown if ever needed</li> <li>• Classification and Safeguarding of Electronic Information detail to follow in related operating procedure.</li> <li>• Awareness and Right to Audit</li> <li>• Supersedes College Policy #6-603 - College Data Records Retention and Disposition</li> </ul>
6-605	New Policy	<ul style="list-style-type: none"> <li>• Under the CTO establishes an IT Business Continuity Management System (BCMS) aligned with the College's Enterprise Risk Management Policy and ISO-22301.</li> <li>• Creation of Business Continuity &amp; Disaster Recovery Team responsible for business continuity and disaster recovery plans, strategy, and exercises.</li> <li>• SMT role in decisions on risk tolerances and acceptable level of operational impacts based on levels of resources and investment appropriate capabilities.</li> </ul>

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

Information security underpins nearly every aspect of daily operations at the College.

### Strategic Plan Priority 4: We will embrace technology

In embracing technology, we must ensure that we protect the College's digital assets and do not risk the loss of personal or College information that may damage the reputation of the College, impact its ability to operate effectively, or may also come with financial consequences.

## Risks and Considerations

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

**External Environment** – Cyber intrusions, hacking, ransomware, and other external attempts to breach security are ongoing and intrusion attempts continue to become more sophisticated. The College must further formalize and implement appropriate information security controls in face of these growing risks.

**Information Technology** – Limited resources pose a constraint to the implementation of the new policies, procedures, standards, and related administrative or technical controls. Implementation planning and efforts will focus on the most significant risks and lower them to a level acceptable to the College. Additional financial resources could permit some outsourcing of this work, but internal support will still be required to maintain an appropriate level of risk and information security controls that are acceptable to the College.

**Legal** – Financial penalties for breaches and loss of data can be considerable, as well as the cost and effort of reporting and informing breaches and mitigation to those affected. Minimizing the legal risk will be a critical component of the plan, as is ensuring sufficient cyber insurance to offset costs in this area.

**Operational** – Security enhancements often come at the expense of convenience, as security constraints intended to protect information assets can make access to that information more restrictive. The proposed activities and controls ensure that appropriate safeguards are in place while balancing daily operational needs.

## Supporting Documentation

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Include the file names of any supporting documentation below:

Policy #6-600 IT Policy Framework  
Policy #6-604 Electronic Information Security Policy  
Policy #6-605 IT Business Continuity Policy



<b>Policy Title:</b>	IT Policy Framework
<b>Policy ID:</b>	6-600
<b>Manual Classification:</b>	Section 6 – Information Technology
<b>Approved by:</b>	Board of Governors
<b>Revision Date(s):</b>	2022.MM.DD
<b>Effective Date:</b>	2022.MM.DD To be completed when approved by the Board of Governors
<b>Next Policy Review Date:</b>	2025.MM.DD
<b>Contacts for Policy Interpretation:</b>	CTO Directors, Information Technology

## **1.0 - Policy Overview**

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This IT policy (the “**Policy**”) establishes a framework for all information technology (IT) policies, operating procedures, and standards at Fleming College.

## **2.0 - Purpose**

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The purpose of this Policy is to set out the roles and responsibilities of the College Community regarding information technology policies and standards. It also establishes the requirement and alignment of College IT policy and standards with fit-for-purpose industry frameworks.

## **3.0 - Definitions and Acronyms**

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<b>All Users</b>	The set of all individuals who use Fleming College IT systems or resources, usually via a designated user account.
<b>College Community</b>	All people who study, teach, conduct research at or works at, or under, the auspices of the College and includes without limitation: employees, contractors; appointees (including volunteer board members); students; visitors; and any other person while they are acting on behalf of, or at the request of the College.
<b>CTO</b>	The Chief Technology Officer is the College’s executive role responsible for the management, implementation, and usability of information and computer technologies across the College. The CTO is responsible for all technology solutions purchased, configured, delivered, and used across the College, ensuring high availability, functionality, information security, and privacy.
<b>Digital Asset</b>	Anything that can be stored or transmitted electronically through a computer or other digital device and is associated with ownership or use rights.
<b>IT</b>	Information Technology

<b>ITS</b>	Information Technology Services is the full name of Fleming’s IT Department.
<b>IT Standard</b>	An IT Standard is a specific and granular requirement that gives direction to support broader level IT policies and/or operating procedures.

## **4.0 - Scope**

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This policy applies to all digital assets belonging to Fleming College and All Users of those assets.

## **5.0 - General Principles**

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Fleming College is committed to ensuring a learning and work environment in which All Users have the responsibility to respect the physical and emotional well-being and the sense of personal worth and dignity of everyone in the College Community.

Fleming College is committed to promoting the responsible, ethical, economical, and sustainable use of college IT resources.

Information Technology solutions provided by Fleming College are intended to be used in a manner appropriate and consistent with the College’s mission and academic plan and are provided for teaching, research, and administrative purposes.

IT solutions provided by the College must only be used to conduct college activities and all college activity must be conducted using only College-approved solutions.

This policy and related IT policies must be interpreted and applied in compliance with the College’s obligations under all collective agreements. Nothing in this or related IT policies must be interpreted as limiting or amending the provisions of any collective agreement. To the extent that policies may conflict with the College’s obligations under any collective agreement, the collective agreement prevails provided that its provisions do not conflict with FIPPA or PHIPA.

### **5.1 – Governance and Management of Information Systems**

The deployment and management of information technology tools and solutions must be aligned with the College’s mission and strategic plans. As the senior officer charged with the responsibility to implement information technology strategic direction, the CTO has the responsibility for the deployment of College information technologies.

All information technology purchases for the College must be coordinated with the ITS Department. All information technology resources acquired by the College are the property of the College and will be operated, maintained, and administered by the College to maximize its benefits.

The CTO is responsible for the development and maintenance of College policies and operating procedures that will ensure the overall security, confidentiality, integrity, and availability of Fleming College electronic information and information systems.

## **5.2 – Information Technology (IT) Standards and Guidelines**

Under the guidance of the CTO, the College will adopt and align with relevant and applicable information technology industry standards and frameworks where appropriate.

These include but are not limited to International Organization for Standardization Information security management systems – Requirements ISO 27001, Government of Ontario Information and Technology Standards (GO-ITS), and the Information Technology Infrastructure Library (ITIL). Additional IT policies, operating procedures, and standards may adopt and align with additional IT industry standards and frameworks as required.

All Fleming College users and digital assets must comply with the Information Technology (IT) Standards established under the authority of this Policy.

The CTO is responsible for approving and issuing IT Standards. Only the CTO (or approved designate) can authorize a variance or exception to an IT Standard. IT Standards will be reviewed on an annual basis.

Standards represent a minimum requirement that must be met. When applying an IT Standard to specific IT solution implementation, the standard may be exceeded where appropriate to do so and where aligned with industry best practices.

Two types of IT Standards will be issued, depending on the scope of the intended audience and sensitivity of the information contained within the standard.

- User Standards are mandatory, applicable to All Users, and will be published on the ITS website for access by All Users.
- Technical Standards are focused primarily for use by the ITS Department and any staff member, or third-party contractor with a technical role or responsibility, such as a system administrator, application administrator, or other IT professional. Some Technical Standards may contain sensitive information. Any Technical Standard containing sensitive or confidential information will be provided to individuals on an as-needed basis or upon request.

Guidelines for system use represent best practices or recommended system usages. This information will be identified and published by the ITS Department, and available to members of the College Community in a variety of formats, such as knowledge base and support articles. The ability of the ITS Department to provide support in specific instances may be limited if guidelines are not followed.

## **6.0 - Related Documents**

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- PIPEDA – Personal Information Protection and Electronic Documents Act
- FIPPA - Freedom of Information and Protection of Privacy Act R.S.O. 1990 c. F. 31
- PHIPA – Personal Health Information Protection Act, 2004

- The Copyright Act
- College By-Law 1
- College Policy #1-108, Enterprise Risk Management
- College Policy #1-111, Access to Information and Protection of Privacy
- College Policy #1-112, Information Practices Related to Personal Health Information
- College Policy #6-601, IT Appropriate Use Policy
- College Policy #6-604, Electronic Information Security Policy
- College Policy #9-904, Intellectual Property and Copyright
- Government of Ontario Information and Technology Standards (GO-ITS)
- International Organization for Standardization, Information security management systems – Requirements - ISO 27001
- Information Technology Infrastructure Library (ITIL)

#### **History of Amendments/Reviews**

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N/A

<b>Policy Title:</b>	Electronic Information Security Policy
<b>Policy ID:</b>	6-604
<b>Manual Classification:</b>	Section 6 – Information Technology
<b>Approved by:</b>	Board of Governors
<b>Revision Date(s):</b>	2022.MM.DD
<b>Effective Date:</b>	2022.MM.DD To be completed when approved by the Board of Governors
<b>Next Policy Review Date:</b>	2025.MM.DD
<b>Contacts for Policy Interpretation:</b>	CTO Directors, Information Technology

## 1.0 - Policy Overview

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This policy (the “**Policy**”) provides Fleming College with direction on the confidentiality and integrity of the College’s electronic information assets and records. Fleming College collects, creates, and maintains information to operate the College, and is required to manage that information in a responsible manner through data governance practices and controls.

## 2.0 - Purpose

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This policy outlines the responsibilities of members of the College Community with respect to the classification of electronic information and appropriate safeguard to protect the confidentiality, integrity, and availability of the College information.

## 3.0 - Definitions and Acronyms

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<b>All Users</b>	The set of all individuals who use Fleming College IT systems or resources, usually via a designated user account.
<b>Application or System Administrator</b>	Any user who manages the upkeep, operation, and configuration of an electronic system or application. These users can be identified by having administrative privileges over the system or application.
<b>College Community</b>	All people who study, teach, conduct research at or works at, or under, the auspices of the College and includes without limitation: employees; contractors; appointees (including volunteer board members); students; visitors; and any other person while they are acting on behalf of, or at the request of the College.
<b>Data Custodians</b>	An employee of the College with any level of operational authority, responsibility, expertise, and knowledge about a data source, application, or storage in their functional area. Data Custodians are responsible for data creation, collection, classification, labeling,

safeguarding, provisioning access, copying, moving, and disposing of data, at an operational level in their functional area in compliance with this policy.

<b>Data Stewards</b>	Any administrative employee of the College that ensures individuals that have access to sensitive information are aware of their responsibilities to protect that information as described in this policy.
<b>Data Trustee</b>	A senior administrative employee that has responsibility for a functional area of the College and any records related to that function. The Data Trustee is accountable for ensuring that its records are maintained according to this policy. (See related definition of Office of Primary Interest.)
<b>ISMS</b>	An Information Security Management System is a systemic approach to managing sensitive organization information so that it remains secure. It is comprised of people, processes, and technologies that manage the overall security of the organization's systems and data.
<b>IT Standards</b>	IT Standards are specific and granular requirements that give direction to support broader-level IT policies.
<b>Office of Primary Interest (OPI)</b>	In alignment with the Canadian Library and Archives, the OPI is the office or department that has the main responsibility for a subject area and any related records. The OPI, as the primary Data Trustee, is accountable for ensuring that its records are maintained according to College Policy, Operating Procedures, and Standards. For example, the department responsible for the recording of minutes by a committee would be considered the OPI and must ensure that those records are properly classified and protected.

#### **4.0 - Scope**

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This policy applies to all members of the College Community that use any Fleming College information regardless of their role, location, device, or facility.

#### **5.0 - General Principles**

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Fleming College collects, creates, and maintains information to operate the College, and is required to manage that information in a responsible manner through data governance practices and controls.

All College records produced by employees in the normal course of operations belong to the College.

Information collected is to be used only for defined or approved purposes.

##### **5.1 - Roles and Responsibilities**

Protection of the College's electronic information, information systems and infrastructure are responsibilities shared by all members of the College Community. All Users are expected to follow this policy, related operating procedures, and ITS Standards.

### **Chief Technology Officer (CTO) and ITS Directors**

The Chief Technology Officer is accountable for the security of all information technology (IT) resources.

The CTO is accountable for oversight of the information security management system (ISMS) to ensure the ongoing confidentiality, integrity, and availability of the College's electronic information systems. The ISMS will align with the College's Enterprise Risk Management Policy and ISO/IEC 27001:2013 as a framework standard.

The ITS Directors are responsible for implementing, maintaining, and continually improving the security of Fleming IT infrastructure, applications, the information security management system (ISMS), and related controls. Further specific responsibilities are identified by related operating procedures.

### **Senior Management Team (SMT) as Data Trustees**

SMT members, as leaders of their respective departments and offices of primary interest (OPI), act as Data Trustees, where their department(s) collect, create, modify, copy, move, transfer, share, or dispose of college information. Data Trustees must work collaboratively across their departments to ensure that information is identified, classified, maintained, safeguarded, and disposed of in compliance with this policy, working with Data Stewards and Data Custodians.

### **Managers as Data Stewards**

Managers act as Data Stewards and must ensure individuals under their oversight who have access to sensitive information are aware of their responsibilities to protect that information described within this policy and ensure that sensitive information is not stored or collected without a formal plan to enforce the rules within this policy.

Data Stewards are responsible for authorizing access to sensitive information and systems in compliance with this policy and the related operating procedure #6-604B, Access Control.

### **Information Technology Services (ITS)**

ITS staff act as Data Custodians and are responsible for supporting Data Trustees, Data Stewards, and departmental Data Custodians, to implement and maintain, appropriate safeguards as defined by this policy.

### **System and Application Administrators**

System and Application Administrators are responsible for deploying the appropriate technical safeguards in collaboration with Data Trustees, Stewards, Custodians, and IT security.

## **5.2 – Data Governance Committee**

The CTO will appoint a Data Governance Committee with responsibility for:

- a. Continuous oversight of policies, procedures, standards, and controls related to information governance along with monitoring compliance to this policy.
- b. Providing consultation and guidance to college stakeholders to develop and inform data handling practices based on this policy.
- c. Review and agree on appropriate uses for College data assets
- d. Review and confirm the Information Classification Levels assigned by Data Trustees and/or Data Stewards.
- e. Review and approval of data-sharing agreements.
- f. Maintaining an Inventory of Records, for all sensitive electronic records and related data systems. The inventory will include at a minimum: record type, system name, classification level, storage location, retention and disposition requirements, OPI, Data Trustee(s), Data Steward(s), and Data Custodian(s).

### **5.3 – Emergency Authority**

In the event of an emergency that threatens information security of the College, the President (or designate), or CTO (or designate), shall have full authority to enact emergency response measures. If deemed necessary, to mitigate damage to, or inappropriate disclosure of, College information assets, appropriate actions may include but are not limited to, a full shut down of all information and communication systems.

### **5.4 – Personal Information**

College Policy, Operating Procedures, Standards, and processes, for the collection and management of personal information, are defined based on and are subordinate to, Personal Information Protection and Electronic Documents Act (PIPEDA), the Freedom of Information and Protection of Privacy Act (“FIPPA”) and College Policy 1-111 Access to Information and Protection of Privacy.

### **5.5 – Health Information**

College Policy, Operating Procedures, Standards, and processes, for the collection and management of health information, are defined based on and are subordinate to, the Personal Health Information Protection Act, 2004 (“PHIPA”) and College Policy 1-112 Information Practices Related to Personal Health Information.

### **5.6 – Classification and Safeguarding of Electronic Information**

College Information must be classified in terms of legal requirements and sensitivity to the organization. A risk-based approach to information classification aligned to the College’s Enterprise Risk Management Policy will provide risk guidance in determining appropriate safeguards and controls for various classification levels.

The CTO is responsible for the implementation of the College’s information security operating procedures for information classification and access controls. These will include but not be limited to:

- Information Classification Levels
- Security Protections for Information Classification Levels
- Labeling of Information
- Access Control (Governance, Implementation, Review)



- Safeguarding of Sensitive Information
- Providing Access to Sensitive Information
- Copying or Moving Sensitive Information
- Creating and Maintaining High Quality Information
- Transfer of Sensitive Information to Third Parties
- Record Retention and Disposition
- Disposal of Sensitive Information
- Accidental Loss or Inappropriate Disclosure of Sensitive Information
- Information Security Incident Management

## **5.7 – Awareness and Right to Audit**

Upon request of the CTO or the Data Governance Committee, Data Trustees must perform access audits to ensure that only the correct and authorized users have access to sensitive information under their control. The CTO, Internal Audit, Legal, Privacy, and IT Security staff among others, acting on behalf of the College may conduct information governance, security, or privacy audits at any time to validate controls against this policy and any laws, regulations, policies, standards, and procedures.

## **6.0 - Related Documents**

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- PIPEDA – Personal Information Protection and Electronic Documents Act
- FIPPA - Freedom of Information and Protection of Privacy Act R.S.O. 1990 c. F. 31
- PHIPA – Personal Health Information Protection Act, 2004
- College Policy #1-108, Enterprise Risk Management
- College Policy #1-111, Access to Information and Protection of Privacy
- College Policy #1-112, Information Practices Related to Personal Health Information
- College Policy #6-600, IT Policy Framework
- College Policy #6-601, IT Appropriate Use Policy
- College Policy #9-904, Intellectual Property and Copyright
- College Operating Procedure #6-604A, Information Security Classification Procedure
- College Operating Procedure #6-604B, Access Control Procedure
- College Operating Procedure #6-604C, Incident Security Incident Management
- International Organization for Standardization, Information security management systems – Requirements - ISO 27001

This policy, and its subordinate operating procedures, supersedes previous College Policy #6-603, College Data Record Retention and Disposition

#### **History of Amendments/Reviews**

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N/A

<b>Policy Title:</b>	IT Business Continuity Policy
<b>Policy ID:</b>	6-605
<b>Manual Classification:</b>	Section 6 – Information Technology
<b>Approved by:</b>	Board of Governors
<b>Revision Date(s):</b>	2022.MM.DD
<b>Effective Date:</b>	2022.MM.DD To be completed when approved by the Board of Governors
<b>Next Policy Review Date:</b>	2025.MM.DD
<b>Contacts for Policy Interpretation:</b>	CTO Directors, Information Technology

## 1.0 - Policy Overview

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This policy (the “**Policy**”) describes how the College will take the necessary steps to prepare for a disaster that impacts the business continuity of the College as supported by the College’s information technology (IT) resources and services.

## 2.0 - Purpose

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The purpose of this Policy is to ensure that, in the event of a disaster, the College has appropriate and efficient plans in place to address business continuity. The objective is to ensure the timely recovery and return to service of all business-critical IT resources.

## 3.0 - Definitions and Acronyms

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<b>Business Continuity (BC)</b>	The capability of an organization to continue the delivery of products and services within acceptable time frames at a predefined capacity during a disruption.
<b>BC/DR</b>	Business Continuity and Disaster Recovery is a set of processes and techniques used to help an organization recover from a disaster and continue or resume normal operations. It is a broad term that combines the roles and functions of IT and the rest of the organization in the aftermath of a disaster.
<b>BCMS</b>	A Business Continuity Management System provides appropriate operating capabilities and response structure to ensure availability and business continuity of electronic data, information systems, and IT infrastructure.
<b>Business Continuity Plan (BCP)</b>	Documented information that guides an organization’s response to a disruption in order to recover, restore and resume the capacity to operate consistent with the business continuity objectives.

<b>CTO</b>	The Chief Technology Officer is the College's executive role responsible for the management, implementation, and usability of information and computer technologies across the College. The CTO is responsible for all technology solutions purchased, configured, delivered, and used across the College, ensuring high availability, functionality, information security, and privacy.
<b>Disaster Recovery Plan (DRP)</b>	A plan that defines how an organization's IT department will recover from a natural or human-made disaster. The processes within typically include server and network restoration, copying backup data, and provisioning backup systems.
<b>ERM</b>	Enterprise Risk Management
<b>IT</b>	Information Technology
<b>ITS</b>	Information Technology Services is the full name of Fleming's IT Department.
<b>RPO</b>	The recovery point objective (RPO) is the maximum acceptable amount of data loss measured in time. It is the benchmark for backup frequency and represents the worst case of data loss assuming regular backups are successfully completed, so for an RPO of one day, daily backups would be completed.
<b>RTO</b>	The recovery time objective (RTO) is the maximum desired length of time allowed between an unexpected failure or disaster and the resumption of normal operation and service levels. The RTO defines the acceptable duration of a systems and data recovery process because after this time the consequences of the interruption become unacceptable.
<b>SMT</b>	Senior Management Team

#### **4.0 - Scope**

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This policy provides assignment for BC/DR responsibility for critical business processes using information technology.

#### **5.0 - General Principles**

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1. The Chief Technology Officer (CTO) is accountable for the availability and business continuity of all information technology resources operated by the College.
2. The IT Directors are responsible for the development, maintenance, management, and execution of the College's Business Continuity Management System (BCMS).
3. Fleming College will adopt ISO-22301, "Security and resilience – Business continuity management systems – Requirements", as a standardized framework for implementing and maintaining a BCMS.

4. A risk-based approach to IT business continuity planning, aligned to the College's Enterprise Risk Management Policy, will provide risk oversight and internal controls for identifying and managing College risks in line with the activities and reporting functions of the ERM Committee.
5. Data archive, data retention, and source document retention policies and practices must enable full data recovery in the event of a disaster in addition to other business and legal requirements governing data retention.
6. The CTO will appoint a Business Continuity & Disaster Recovery (BC/DR) Team responsible for identifying all business-critical IT systems and disaster recovery planning.
7. SMT will support the implementation of the BCMS and related BC/DR Team activities by:
  - a. Making informed decisions on risk tolerances and acceptable levels of operation impacts to the College in various potential disaster scenarios.
  - b. Provide appropriate levels of resources and investment to achieve the desired capabilities and outcomes.
  - c. Directing stakeholders to support and contribute to BCMS and BC/DR Team activities.

## **6.0 - Related Documents**

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- College Policy #1-108, Enterprise Risk Management
- Operating Procedure #6-605A OP, IT Business Continuity and Disaster Recovery
- International Organization for Standardization, Security and resilience – Business continuity management systems – Requirements - ISO 22301

## **History of Amendments/Reviews**

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NA



## Board of Governors

### Briefing Note



# FLEMING

**Topic:** Policy Revision: Vaccination Requirement Policy #1-113  
**Report To:** Public Board Meeting  
**Meeting Date:** Wednesday June 22, 2022  
**Prepared By:** Esther Zdolec, Vice-President, Organizational Effectiveness and Human Resources  
Sandra Dupret, Executive Vice-President, Academic and Student Experience  
Terry Williams, Vice-President, Buildings, Facilities, and Safety

### Recommendation

That the Board of Governors of Sir Sandford Fleming College revoke the Vaccination Requirement Policy, #1-113, effective July 1, 2022.

### Summary

On August 31, 2021, the Chief Medical Officer of Health issued Instruction to post-secondary institutions in Ontario to implement COVID-19 vaccination policies. Fleming College published our Vaccination Requirement Policy #1-113 effective August 23, 2021 and updated it to require a third vaccination effective December 23, 2021. The Instruction was subsequently rescinded by the Chief Medical Officer of Health effective March 1, 2022.

Simultaneously, all of the Orders under the *Reopening Ontario (A Flexible Response to COVID-19) Act, 2020*, have been revoked as of April 27, 2022, removing the legal basis for the Instruction and vaccine policies.

In alignment with the Ontario college sector, Fleming College had extended our vaccine mandate to the end of the Winter term (the end of April 2022). Full-time employees who had been placed on unpaid leave as a result of non-compliance with the Policy were reinstated effective May 1, 2022 and the Partial Load registry was updated to reinstate faculty qualifying for the registry who had also been placed on unpaid leave. A number of related grievances are pending Arbitration for the period from the start of the unpaid leave period to February 28, 2022.

At this time, given there is neither a legal basis for nor a medical Instruction in support of a COVID-19 vaccine requirement policy, we recommend revoking the Policy effective July 1, 2022.

### 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 type="checkbox"/> Strategic
			<input checked="" type="checkbox"/> N/A



## Board of Governors

### Briefing Note



# FLEMING

**Topic:** Protection, Security and Investigation – Customs Border Services Major Modification  
**Report To:** Public Board Meeting  
**Meeting Date:** June 22, 2022  
**Prepared By:** Molly Westland, Dean School of Health and Community Services

### Recommendation

That the Board of Governors of Sir Sandford Fleming College approve the major modification of the Protection, Security and Investigation – Customs Border Services Program, resulting in the creation of a new program.

### Overview

The Protection, Security and Investigation – Customs Border Services (CBS) is a two-year, four semester Ontario College Diploma program offered by the School of Health and Community Services at Sutherland Campus. Recently Senior Management Team (SMT) approved alterations to the program that included bringing the title into compliance with Ministry of Colleges and Universities requirements and submitting updated Vocational Learning Outcomes (VLOs) to the Credential Validation Service (CVS) of the Ontario College Quality Assurance Service (OCQAS). In our subsequent work on these alterations, it has been discovered that the program also requires further modifications including an instructional settings modification to ensure compliance with MCU and OCQAS requirements. The extensive modifications of this program is resulting in the creation of a new program. Thus, we are seeking approval to continue with the major modification of the CBS program resulting in a new program submission and to proceed with an initial check in with the Board of Governors.

#### Background:

The Protection, Security and Investigation – Customs Border Services (CBS) has been a vital part of the College for nearly two decades. Over the years, incremental changes to the program recommended by the Program Advisory Committee, has resulted in the program VLOs no longer supporting the Protection, Security and Investigation Provincial Standard. Programs that fall under the MTCU code of a provincial standard must have curriculum that supports the standardized VLOs in the standard. Thus, the CBS program is non-compliant and places the college at risk for the upcoming OCQAS College Quality Assurance Audit Process (CQAAP).

The program has two choices to meet requirements set out by OCQAS and MCU. It must either:

1. Modify the curriculum to support the standard; or
2. Submit the existing curriculum with some changes as a new program to both CVS and MCU for approval.

Returning the curriculum to meet the VLOs of the provincial standard is not in the best interests of students as this would result in graduates not prepared for the field they have been trained in as recommended by the program's Program Advisory Committee. Nor will returning the curriculum to meet the standard benefit the college as it will require far more resources to accomplish this rather than submitting a new description for approval with some curriculum changes. In addition, the college already offers a Protection, Security and Investigation (LSR) program that meets the provincial standard so to bring these two programs closer together would result in increased internal competition for students between the programs and decreased overall student enrolment as less students will be attracted to the CBS program. The LSR program is also identified as

an area of strength in SMA 3 so it is important to not increase internal competition for students that could result in students leaving the LSR program.

#### Labour Market Information:

##### **Occupational Overview**

The primary occupational groups related to Fleming's Customs Border Services (CBS) program is 1228 – employment insurance, immigration, border services and revenue officers. Fields of practice specific to the CBS program include boarder service operations and customs operation and inspection. Occupational growth in Fleming College catchment area for employment insurance, immigration, border services and revenue officers are expected to decline by 1.3% with a total of 277 local jobs available by 2027. There will be 17,506 in Ontario and 57,952 jobs across Canada by 2027 for this occupational group<sup>1</sup>.

Modelling proposed by Employment and Social Development Canada is undetermined for Fleming catchment area, Ontario, and Canada due to a lack of available data. Wage estimates for new labour market entrants in Ontario is \$25.77/hr. (10th percentile) with a median annual salary of \$69,326.

Since 2018, Fleming's Indigenous Labour Market platform recorded a total of 92 employment insurance, immigration, border services and revenue officers opportunities across Canada specific to Indigenous employers or Indigenous communities or hiring specificity. A total of five employment opportunities (5.4% of total opportunities) have been advertised in Ontario.

##### **Industry Trends**

Primary industries that employ employment insurance, immigration, border services and revenue officers include other federal services (73.8% of occupations in industry) and provincial and territorial public administration (21.5% of occupations in industry). According to Canada Border Services Agency (CBSA), the number of travelers crossing borders in all modes (land, air, marine and rail), in Easter 2022 reached 1.05 million travellers, the first time since 2019 pre-pandemic that over one million people crossed into Canadian borders - up 492% from Easter 2021<sup>2</sup>. Post-pandemic industry transformations include leveraging digital technologies to modernize customs and immigration processes – new skills that will be needed by the existing and future workforce<sup>3</sup>.

#### Student Demand and Competition:

Currently, there are four colleges in Ontario that offer postsecondary programming options that involve training in customs border services. Niagara, Loyalist and Fleming Colleges all offer the Protection, Security and Investigation – Customs Border Services program that must follow the provincial standard (MTCU code 53007). Seneca College offers an International Transportation and Customs Ontario College Diploma (MTCU code 50251) that does not follow the provincial standard. The CBS coordinator has identified the Seneca program training to be more similar to the current CBS program than the provincial standard program.

Registration data are shown below in Table 1 for the CBS program as compared to the International Transportation and Customs Ontario College Diploma offered by Seneca. As mentioned above, these two programs offer similar training; the main difference being that Seneca concentrates on transportation and the Fleming program does not.

Table 1: Registration Data for Fleming and Seneca College's Customs Border Training					
College	2017	2018	2019	2020	2021*
Fleming	85	68	77	63	78
Seneca	213	269	249	193	184



Source: Fall application and registration data pulled from OCAS Data Warehouse using RPT00411 on March 8, 2022 – All terms, End of cycle. \*Note: Application counts are those who apply through OCAS and does not include all international applications. The 2021 application cycle is in progress (ends July 2022).

### Curriculum:

The new program will no longer follow the provincial standard for Protection, Security and Investigation but rather have a new description which will include updated Vocational Learning Outcomes that reflect the training that is recommended by the Program Advisory Committee. Most of the existing courses will be used and the new development will involve adjusting the length and timing of the placement opportunity and courses affected by this change.

### Cost / Benefit Analysis

There will be minimal costs involved in this major modification as most courses are already developed. Some development time will be required to adjust courses that will need to change to accommodate the change in the placement opportunity. In addition to some curriculum change, a business case will need to be written to facilitate MCU approval.

It is anticipated that the further differentiation of the CBS program from the LSR program will result in attracting more students to both programs as competition between the two programs will be lessened.

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

This change is aligned with the college's strategic plan in that it will support the graduation of work force ready graduates.

### Risks and Considerations

<input checked="" 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 checked="" type="checkbox"/> Legal	<input type="checkbox"/> Operational	<input type="checkbox"/> Strategic
			<input type="checkbox"/> N/A

### References

- <sup>1</sup> Economic Modelling Inc. (2022). Occupational summary for employment insurance, immigration, border services and revenue officers. Retrieved May 24, 2022, from <https://www.economicmodeling.com>.
- <sup>2</sup> Government of Canada. (2022, April 22). The CBSA welcomed one million travellers in a week for the first time since the start of the pandemic. Retrieved May 24, 2022, from <https://www.canada.ca/en/border-services-agency/news/2022/04/the-cbsa-welcomed-one-million-travellers-in-a-week-for-the-first-time-since-the-start-of-the-pandemic.html>.
- <sup>3</sup> Government of Canada. (2022, January 24). International Customs Day 2022: keeping our border safe and our economy strong by expanding the use of technologies and data. Retrieved May 24, 2022, from <https://www.canada.ca/en/border-servicesagency/news/2022/04/the-cbsa-welcomed-one-million-travellers-in-a-week-for-the-first-time-since-the-start-of-the-pandemic.html>



## Board of Governors

### Briefing Note



# FLEMING

**Topic:** Hospitality Ontario College Diploma Title and Instructional Settings Modification  
**Report To:** Public Board Meeting  
**Meeting Date:** June 22, 2022  
**Prepared By:** Musabbir Chowdhury, Dean SoBIT

### Recommendation

That the Board of Governors of Sir Sandford Fleming College approve the Ontario College Diploma Title and Instructional Settings Modification for the Hospitality Program, to the new title "Hospitality – Hotel and Restaurant Operations" in addition to an update of the Program Delivery Information table.

### Overview

The approved Provincial Standard for Hospitality (MTCU code 53200) was last updated in January 2015. Before this provincial standard update, the program was titled "Hotel and Restaurant Management". To comply with the provincial standard, the program was required to update the title to "Hospitality". This change initiated the request for a title modification based on the following rationale:

- student feedback indicates that the program title "Hospitality" is too vague
- all other Ontario Colleges have changed the program name from "Hospitality" to "Hospitality" with the modifier since the mandated name change
- the new title provides insight as to what sectors are covered within the program without having to look further into the program description
- the new title allows prospective students to compare course content within programs with the same program name

The Hospitality Program PAC agreed upon the name change to Hospitality – Hotel & Restaurant Operations and indicated that the name change provides more knowledge as to what the program includes. Subsequently, the new program title was submitted to and validated by CVS on July 20, 2018.

In preparation for the College Quality Assurance Audit Process (CQAAP), the Office of Academic Quality has completed a thorough titling audit where it was discovered that the Hospitality program still required final MCU approval for this title change.

### Occupational Trends

The primary occupational group related to Hospitality - Hotel and Restaurant Operations program includes the following occupation, 6313 Accommodation, travel, tourism, and related services supervisors. 6313 – Accommodation, travel, tourism, and related services supervisors Fields of practice for accommodation, travel, tourism, and related services supervisors include casino and gaming supervisors, airline, tour travel agency supervisor, and hotel and motel supervision. Occupational growth in Fleming College catchment area for accommodation, travel, tourism, and related services supervisors is expected to decline by 3.9% with a total of 192 local jobs available by 2026. There will be 4,773 jobs in Ontario and 14,863 jobs across Canada by 2026 for this occupational group<sup>1</sup>. Modelling proposed by Employment and Social Development Canada estimates a labour market balance for accommodation, travel, tourism, and related services supervisors in Fleming catchment area and in Ontario. Wage estimates for new labour market entrants in Ontario is \$15.30/hr. (10th percentile) with a median annual salary of \$53,997.

Primary industries that employ accommodation, travel, tourism, and related services supervisors in Ontario include traveler accommodation (62.2% of occupations in industry) and travel arrangement and reservation services (9.5% of occupations in industry).

Since 2018, Fleming's Indigenous Labour Market platform recorded a total of 199 accommodation, travel, tourism, and related services supervisors opportunities across Canada specific to Indigenous employers or Indigenous communities or hiring specificity. A total of thirty employment opportunities (15.1% of total opportunities) have been advertised in Ontario.

#### Student Demand and Competition:

There are 15 colleges offering the Hospitality (MTCU code 53200) program in Ontario. Five of the colleges offering this program, including Fleming College, are located in the Eastern Region. La Cite which is also located in the Eastern Region only offers the program in the French language. Application and registration data are shown below in Table 1 for the two-year diploma programs in Hospitality (MTCU code 53200) in Ontario. It is important to note that it appears that the Covid-19 pandemic has had an impact on student registration in this program area.

<b>Table 1: Hospitality Applications/Registrations (mapped to MTCU code 53200 – Hospitality)</b>					
<b>College</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Fleming	81/82	46/45	37/45	29/4	27/16
Durham*	115/58	90/48	83/53	90/83	58/30
St. Lawrence*	0/240	0/0	37/21	29/46	27/26
Algonquin*	234/149	209/142	163/124	146/72	124/40
La Cite*	50/30	37/15	33/23	23/14	32/16
Humber	649/314	542/367	484/269	385/195	254/109
Centennial	253/1090	298/1130	210/664	179/338	131/641
Seneca	225/144	190/183	191/177	147/256	131/140
George Brown	459/276	401/256	283/201	192/141	115/116
St. Clair	127/148	78/93	55/91	98/294	78/81
Niagara	150/189	113/219	104/321	93/162	68/62
Fanshawe	133/145	128/243	97/219	75/127	57/109
Georgian	117/192	108/198	92/187	66/158	46/247
Cambrian	0/385	0/104	0/392	0/548	0/570
Lambton	37/7	31/5	1/0	0/0	0/0
<b>Total</b>	<b>2630/3449</b>	<b>2271/3048</b>	<b>1870/2787</b>	<b>1560/2438</b>	<b>1151/2203</b>

Source: Application and registration data pulled from OCAS Data Warehouse using RPT00411 on March 8, 2022. All terms, end of cycle. Application counts are those that apply through OCAS and does not include international applications. The 2021 application cycle is in progress (ends July 2022).

#### Curriculum:

The Hospitality program has an approved provincial standard that was last updated in January 2015. This standard includes the title "Hospitality" and the Vocational Learning Outcomes outlined below. The new title will allow Fleming to continue to use the modifier "Hotel and Restaurant Operations".

#### **Vocational Learning Outcomes**

The graduate has reliably demonstrated the ability to:

1. Support an industry and workplace service culture by adopting a positive attitude and professional decorum, accommodating diverse and special needs, and contributing as a team member.
2. Deliver customer service and solutions that anticipate, meet and/or exceed individual expectations, as well as organizational expectations, standards and objectives.
3. Use marketing concepts, market research, social networks, sales and revenue management strategies, relationship management skills and product knowledge to promote and sell hospitality services, products and guest experiences.
4. Apply business and revenue models as well as basic accounting, budgeting, financial and administration skills to support the effective management and operation of a variety of organizations delivering hospitality services and products.
5. Comply with relevant organization and workplace systems, processes, policies, standards, legal obligations and regulations, and apply risk management principles, to support and maintain efficient, safe, secure, accessible and healthy hospitality operations.
6. Use appropriate technologies to enhance the quality and delivery of hospitality services, products and guest experiences and to measure the effectiveness of hospitality operations.
7. Keep current with hospitality trends and issues, and interdependent relationships in the broader tourism industry\* sectors to improve work performance and guide career development.
8. Use leadership, teamwork, conflict and relationship management skills and tools, as well as knowledge of organizational behaviour, labour relations, employment standards and human rights to contribute to a positive work environment.
9. Respond to issues and dilemmas arising in the delivery of hospitality services, products and guest experiences by using and promoting ethical behaviour and best practices of corporate social responsibility and environmental sustainability.

### **Program Delivery Information (PDI) Update**

When submitting modifications to programs, it is necessary for colleges to update the PDI table in the MCU application. The following is the new PDI table that will be submitted to the Ministry of Colleges and Universities (MCU) for approval.

Program Delivery Information (PDI) Section - Total Hours per Student							
	Semester						
Funded Instructional Setting	1	2	3	4	5	6	Total
Classroom instruction	270	225	180	240			915
Laboratory/workshop/fieldwork	45	60	90				195
Independent (self-paced)	15						15
One-on-one instruction							
Clinical placement							
Field placement/work placement		100		60			160
Small group tutorial							
<b>Total</b>	<b>330</b>	<b>385</b>	<b>270</b>	<b>300</b>			<b>1285</b>
	Semester						
Non-Funded Instructional Settings	1	2	3	4	5	6	Total
Co-op work placement - Mandatory							0
Co-op work placement - Optional							0
Degree work placement – Mandatory (shorter than Co-op)							0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>
<b>Total</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>Total</b>
<b>Grand Total</b>	<b>330</b>	<b>385</b>	<b>270</b>	<b>300</b>			<b>1285</b>

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

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The proposed name is better aligned with the industry.

### Risks and Considerations

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

There is risk to the CQAAP audit in not submitting the validation documents to MCU.

There is no additional cost to modifying the title of this program. Some changes to the webpage and marketing materials, as well as notification of OCAS and OSAP have taken place.

### Supporting Documentation

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- CVS Validation Decision Letter



Ontario College Quality Assurance Service

Service de l'assurance de la qualité des  
collèges de l'Ontario

**SUITE 1600, 20 BAY STREET,  
TORONTO M5J 2N8**

**VALIDATION DECISION  
TITLE MODIFICATION**

We have completed our validation of your application for the modification to the title of your **Hotel and Restaurant Management** program to **Hospitality–Hotel & Restaurant Operations**, which was submitted to us on **June 18<sup>th</sup>, 2018**. The credential conferred on successful completion of this program will remain as an **Ontario College Diploma**.

Please accept this as our validation of your request. After a review of the documentation submitted, including a review of the program-level learning outcomes, and a review of the current usage of this terminology with existing programs in the system, it was determined that the proposed title would be validated. It is understood this modified title can be effective for the program as of **Fall 2018**.

Please note the existing MAESD code **53200** and the current APS Number **FLEM 01255** will not change for this program.

I have sent a copy of this validation decision to the **Colleges Unit, MTCU** for their information and records.

Sincerely,

**Karen Belfer**  
**July 20<sup>th</sup>, 2018**



## Board of Governors

### Briefing Note



# FLEMING

**Topic:** Aquaculture Ontario College Graduate Certificate Instructional Settings Modification  
**Report To:** Public Board Meeting  
**Meeting Date:** June 22, 2022  
**Prepared By:** Tania Clerac, Dean, School of Environmental and Natural Science

### Recommendation

That the Board of Governors of Sir Sandford Fleming College approve the update to the Aquaculture (AQU) program's Program Delivery Information (PDI) table to include a 320-hour co-op experience in Semester 3 by submitting an Instructional Settings Modification to the Ministry of Colleges and Universities.

### Overview

#### Summary:

The Aquaculture (AQU) program is a one-year, three-semester Ontario College Graduate Certificate offered at the School of Environmental and Natural Resource Sciences at Frost Campus. We wish to update the Program Delivery Information (PDI) table to include the 320-hour co-op experience in semester 3 by submitting an Instructional Settings Modification to the Ministry of Colleges and Universities (MCU).

#### Background:

During the pre-audit conducted by the Office of Academic Quality, it was discovered that the Program Delivery Information (PDI) requires an update to include the co-op offering. When the program was first approved in 2012, it was approved with a 280-hour internship course (placement). There has been a concerted effort in the college system to move away from internships and offer co-ops or placements in their place. The Aquaculture program followed this movement by offering a co-op experience instead of an internship which was endorsed by the Program Advisory Committee. However, the pre-audit conducted by the Office of Academic Quality discovered that this change had not formally taken place. Thus, we are seeking MCU approval to update the Program Delivery Information (PDI) to include the 320-hour co-op experience and remove the 280-hour placement.

#### Labour Market Information:

##### **Occupational Trends**

The primary occupational group related to Fleming's Aquaculture program is 0823 – Managers in Aquaculture. Fields of practice for this occupation include fish farm and fish hatchery operations, lobster, mussel, and shellfish farming and growing, and aquaculture education and training. There is no viable occupational projection data available for Managers in Aquaculture in both Fleming Catchment Area and Ontario due to the specificity or uniqueness of this occupation. There will be approximately 794 jobs across Canada by 2026 for this occupational group<sup>1</sup>.

Modelling proposed by Employment and Social Development Canada is undetermined in Fleming Catchment Area, Ontario, and Canada due to a lack of available data. Wage estimates for new labour market entrants in Ontario is \$15.00/hr. (10th percentile) with a median annual salary of \$50,773. Fleming's Indigenous Labour Market platform identified no hiring demand activity Managers in Aquaculture across Canada from 2018-2022.

### Co-op Opportunities for Aquaculture Students

Since 2018, Fleming College has established co-op placement opportunities with twenty-two private sector businesses and two Government of Ontario ministries: Ontario Ministry of Northern Development, Mines, Natural Resources, Forestry, and Indigenous Affairs (MNDMNRF) and the Ontario Ministry of Agriculture, Food and Rural Affairs (OMAFRA). Of the twenty-two private sector co-op placements, twelve were in Ontario and five were in BC. Co-op placements were also offered in Yukon Territories (n=1), New Brunswick (n=1), Prince Edward Island (n=1), and Nova Scotia (n=1).

### Student Demand and Competition:

Fleming College is one of only three post-secondary institutions that offer Aquaculture programming to support Canada's aquaculture sector. Vancouver Island University (VIU) offers a 2-year diploma in Fisheries and Aquaculture Technology and Memorial University offers a Master of Science program in Sustainable Aquaculture. Both Fleming College and VIU provide students with practical experience.

Aquaculture Applications/Registrations (mapped to MTCU code 72708)					
College	2017	2018	2019	2020	2021
Fleming	67/33	76/35	54/24	48/12	47/21

Source: Application and registration data pulled from OCAS Data Warehouse using RPT00411 on March 8, 2022. All terms, end of cycle. Application counts are those that apply through OCAS and does not include international applications. The 2021 application cycle is in progress (ends July 2022).

### Curriculum:

#### Program Delivery Information (PDI) Update

The following table is the new PDI table that will be submitted to the Ministry of Colleges and Universities (MCU) for approval. The previous PDI table included 171 hours of classroom instruction, 415 hours of laboratory/workshop/fieldwork, 60 hours of Independent (self-paced), and 280 hours of field placement/work placement for a total of 926 program hours.

Program Delivery Information (PDI) Section - Total Hours per Student							
	Semester						
Funded Instructional Setting	1	2	3	4	5	6	Total
Classroom instruction	90	86					176
Laboratory/workshop/fieldwork	180	240					420
Independent (self-paced)	75	25					100
One-on-one instruction							
Clinical placement							
Field placement/work placement							
Small group tutorial							
<b>Total</b>	<b>345</b>	<b>351</b>	<b>0</b>				<b>696</b>
	Semester						
Non Funded Instructional Settings	1	2	3	4	5	6	Total
Co-op work placement - Mandatory			320				320
Co-op work placement - Optional							0
Degree work placement – Mandatory (shorter than Co-op)							0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>320</b>				<b>320</b>
<b>Total</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>Total</b>
<b>Grand Total</b>	<b>345</b>	<b>351</b>	<b>320</b>				<b>1016</b>



There is no additional cost to modifying the instructional settings of this program.

<sup>1</sup> Economic Modelling Inc. (2022). *Occupational summary for managers in aquaculture*. Retrieved April 22, 2022, from <https://www.economicmodeling.com>.

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

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Formally updating the PDI strengthens our continued efforts academic quality, aligning with the Strategic Plan commitment "We will be focused on the needs of students and employers in the labour market" in addition to the Fleming Values - Responsiveness and Accountability.

### Risks and Considerations

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

There are risks associated with the CQAAP if OCQAS were to choose this program for audit. The program would be found to be out of compliance with Ministry requirements.

### Supporting Documentation

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## Board of Governors

### Briefing Note



# FLEMING

**Topic:** Ancillary Fees 2022-23  
**Report To:** Public Board Meeting  
*Recommended by the Finance and Audit Committee on May 18, 2022 for approval by the Board of Governors*  
**Meeting Date:** June 22, 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 Student Ancillary Fees for implementation September 1, 2022.

### Overview

Ancillary fees align with the Minister's Binding Policy Directive on Tuition and Ancillary Fees and has been developed through consultation with our Student Governments.

The College has recommended the majority of these fees should be kept to levels equivalent to cost of living increases, using the Consumer Price Index as published by Statistics Canada as a guide to inflation, determined as 2%. The College, Student Administrative Council (SAC) and Frost Student Association (FSA) have for the most part followed that recommendation with the some exceptions including the Alumni fee, three FSA fees. SAC is changing the presentation of its fees by way of bundling all student activity fees. This change is in response to the previously mandated fee opt out for students, which was challenged and overturned in the court. Bundling fees provides greater flexibility and ensures that all students can access services and programs provided by Fleming SAC and allows Fleming SAC to budget to the needs of students in any academic year. Fleming SAC will continue to be transparent with the fees collected through our Annual Audit and through description of Fees collected.

Academic program ancillary fees are allowed under the Minister's Binding Policy Directive on Tuition and Ancillary Fees and supports approved program related expenses outside of tuition costs. These fees are typically categorized as overnight camp/fieldtrip fees or material/supply fees. Attached is a list of fees identified by corresponding academic schools and validated by the college budget services department to be compliant with the ministry policy.

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

N/A

### Risks and Considerations

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

Include any additional considerations below:

- Increasing student fees too high may put the College at a competitive disadvantage; however fees set too low creates a risk of the college subsidizing non-core services.

#### Supporting Documentation

- Appendix A
  - Appendix B
  - Academic-Overnight Camp Fees
  - Funded Material Fees
-

**Fleming College**  
**Non-Tuition Related Ancillary Fees (as per MTCU Binding Policy Directive)**

**2022-2023**  
**SAC- Student Protocol Sign Off**

**Sutherland Campus**

<b>SAC Administered Fees</b>	<b>21/22</b>	<b>22/23</b>	<b>Increase %</b>	<b>Increase \$</b>
SAC Provincial Advocacy	\$5.00	**New- Student Activity Fee, returning to a bundled fee  \$95.00	6.4	\$5.70
SAC Governance	\$8.00			
SAC Food Supports	\$1.25			
SAC Clubs	\$2.80			
Student Operations Fee	\$48.00			
Athletics & Recreation	\$14.75			
SAC Academic Support	\$9.50			
Student Building Fee (PSWC/Sports Field Project)	\$42.00	\$0- has been paid in full	0	\$0.00
Integrated Transportation Fee	\$365.00	\$365.00	0	\$0.00
Health Plan:				
Fall	\$290.00	\$290.00	0	\$0.00
Winter	\$203.50	\$203.50	0	\$0.00
Spring/Summer	\$149.10	\$149.10	0	\$0.00

<b>College Administered Fees</b>	<b>21/22</b>	<b>22/23</b>	<b>Increase %</b>	<b>Increase \$</b>
International Health Plan:				
Fall – (12 months)	\$704.58	\$880.73		
Winter – (8 months)	\$645.82	\$807.20		
Summer – (4 months)	\$263.60	\$329.50		
TBD-open-competition for International Health Insurance in process these are estimates only				
Alumni Fee	\$15.20	\$18.24	20	\$3.04

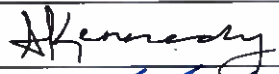

**Appendix A**

Peterborough Sport & Wellness Centre	\$91.09	\$92.91	2	\$1.82
Student Achievement & Records	\$12.02	\$12.26	2	\$0.24
Information Technology Fee	\$103.85	\$105.93	2	\$2.08
Health (33%) and Counselling (67%)	\$50.89	\$51.91	2	\$1.02
Career Services	\$13.97	\$14.25	2	\$0.28
Athletics and Recreation	\$55.20	\$56.30	2	\$1.10
Academic Supports (Learning Supports 83%, Orientation 17%)	\$24.42	\$24.91	2	\$0.49
One Card	\$10.00	\$10.00	0	\$0.00

We the student leaders of SAC, have participated in the ancillary fee review process and have approved the proposed ancillary fee changes through a Board motion and support the formal recommendation for the above identified fees for 2022-2023.

The College approved ancillary fees shall be presented to College Board of Governors for approval.

**SAC Representatives**

Name- Title	Signature	Support (Y/N other)	Date
Alannah Kennedy- President		Y	04/05/2022
Joel Willett- General Manager		Y	04/05/2022

**Fleming College**  
**Non-Tuition Related Ancillary Fees (as per MTCU Binding Policy Directive)**

**2022-2023**  
**FSA- Student Protocol Sign Off**

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**Frost Campus**

<b>FSA Administered Fees</b>	<b>21/22</b>	<b>22/23</b>	<b>Increase %</b>	<b>Increase \$</b>
Student Association Transition Fee	\$2.55	\$2.55	0	\$0.00
Student Association Student Experience	\$17.74	\$17.91	0.96	\$0.17
Student Association Pub	\$9.51	\$11.41	16.7	\$1.90
Student Association Governance Fee	\$25.75	\$27.47	6.3	\$1.72
Auk's Lodge Operations Fee	\$41.47	\$44.70	7.8	\$3.23
Student Athletic Fee	\$64.63	\$64.63	0	0
Student Academic Support	\$4.02	\$4.02	0	0
Mental Health Fee	\$13.26	\$13.26	0	0
Student Activity Fee (FSA Operations)	\$58.86	\$59.50	1.08	\$0.64
Frost Rec Building Fund (Fieldhouse)	\$15.30	\$15.30	0	0
Frost Shuttle Fee	n/a	n/a	0	0
Lindsay Rec Complex Fee	\$65.00	\$66.30	2	\$1.30
CSA (College Student Alliance) Fee*new	\$5.40	\$5.40	0	0
Health Plan via SAC:				
Fall	\$290.00	\$290.00	0	\$0.00
Winter	\$203.50	\$203.50	0	\$0.00
Spring/Summer	\$149.10	\$149.10	0	\$0.00

<b>College Administered Fees</b>	<b>21/22</b>	<b>22/23</b>	<b>Increase %</b>	<b>Increase \$</b>
International Health Plan:				
Fall – (12 months)	\$704.58	\$800.73		
Winter – (8 months)	\$645.82	\$807.20		
Summer – (4 months)	\$263.60	\$329.50		
TBD-open-competition for International Health Insurance in process these are estimates only				
Alumni Fee	\$15.20	\$18.24	20	\$3.04
Student Achievement & Records	\$12.02	\$12.26	2	\$.024
Information Technology Fee	\$103.85	\$105.93	2	\$2.08
Health (33%) and Counselling (67%)	\$50.89	\$51.91	2	\$1.02
Career Services	\$13.97	\$14.25	2	\$0.28
Academic Supports (Learning Supports 83%, Orientation 17%)	\$24.42	\$24.91	2	\$0.49
One Card	\$10.00	\$10.00	0	\$0.00

## Haliburton Campus

<b>FSA Administered Fees</b>	<b>21/22</b>	<b>22/23</b>	<b>Increase %</b>	<b>Increase \$</b>
Student Association Transition Fee	\$2.55	\$2.55	0	0
Student Association Student Experience	\$17.74	\$17.91	0.96	\$0.17
Student Association Operations Fee	\$58.86	\$59.50	1.08	\$0.64
Student Academic Support	\$3.71	\$3.71	0	0
Mental Health Fee	\$5.10	\$5.10	0	0
CSA (College Student Alliance) Fee*new	\$5.40	\$5.40	0	0
Health Plan via SAC:				
Fall	\$290.00	\$290.00	0	\$0.00
Winter	\$203.50	\$203.50	0	\$0.00
Spring/Summer	\$149.10	\$149.10	0	\$0.00

<b>College Administered Fees</b>	<b>21/22</b>	<b>22/23</b>	<b>Increase %</b>	<b>Increase \$</b>
International Health Plan:				
Fall – (12 months)	\$704.58	\$800.73		
Winter – (8 months)	\$645.82	\$807.20		
Summer – (4 months)	\$263.60	\$329.50		
TBD-open-competition for International Health Insurance in process these are estimates only				
Alumni Fee	\$15.20	\$18.24	20	3.04
Student Achievement & Records	\$12.02	\$12.26	2	\$.024
Information Technology Fee	\$103.85	\$105.93	2	\$2.08
Health (33%) and Counselling (67%)	\$50.89	\$51.91	2	\$1.02
Career Services	\$13.97	\$14.25	2	\$0.28
Academic Supports (Learning Supports 83%, Orientation 17%)	\$24.42	\$24.91	2	\$0.49
One Card	\$10.00	\$10.00	0	\$0.00

We the student leaders of FSA, have participated in the ancillary fee review process and have approved the proposed ancillary fee changes through a Board motion and support the formal recommendation for the above identified fees for **2022-2023**.

The College approved ancillary fees shall be presented to College Board of Governors for approval.

### FSA Representatives

Name- Title	Signature	Support (Y/N other)	Date
<b>Adam Folland -President</b>	<b>Af</b>	<b>Y</b>	<b>April 18 2022</b>

Appendix B

<b>Scott Gauer- Vice President</b>	<b>SG</b>	<b>Y</b>	<b>April 20 2022</b>
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**ACADEMIC FEES**  
**Effective September 1, 2022 Proposed**

	<u>Program</u>	<u>Course</u>	<u>2021-22</u>	<u>2022-23</u>
Aquaculture	AQU-1	APST 120	403	667
Aquaculture	AQU-2	APST 162	319	556
Ecological Restoration	ERJ3	FSTY 75	146	178
Ecological Restoration	ERJ3	APST 83	1,220	1,300
Ecosystem Management Technology	EMX5 & EMD5	APST 21	351	413
Ecosystem Management Technology	EMX6 & EMD6	ECOS 6	452	582
Ecosystem Mgmt Technician	EMT3 & EMX3	APST 22	362	418
Environmental Technician	ETN4 & ETY4 & ETC5 & ETD4	APST 27	335	376
Environmental Technology	ETY6	APST 88	234	327
Fish & Wildlife Technician & Technologist	BO3, BOC4 & FW3	APST 143	572	-
Fish and Wildlife Technology	FW6	APST 40	170	178
Fish and Wildlife Technology	FW5	APST 18	170	178
Forestry Technician	FT3 & FTA3 & FTC4	APST 30	610	760
Forestry Technician	FT4	APST172	347	480
Forestry Technician	FT4	CMRL 11	381	147
General Resource Studies Option	GSN1	APST 96	-	315
Natural Resources - Law Enforcement	NRL1	APST 16	429	387
Outdoor Adventure Skills	OAS2 & ODE2	APST 77	586	-
Outdoor Adventure Skills	OAS1 & ODE1	APST 76	121	-
Outdoor and Adventure Education	ODE3	APST 112	874	-
Outdoor and Adventure Education	ODE4	APST 113	670	-
Artist Blacksmith	ABS-1	ARTS1948	310	-
Ceramics	CER-1	ARTS971	283	-
Cultural Heritage Conserv & Mg	CHM-1	SCIE173	259	253
Digital Image Design	DID-1	ARTS1470	500	544
Fibre Arts	FAR-1	ARTS444	314	-
Glassblowing	GBL-1	ARTS1091	648	-
Graphic Design - Visual Commun	GDV-4	DESN29	461	461
Integrated Design	IND-2	DESN10	430	544
Jewellery Essentials	JWA-1	ARTS526	316	-
Moving Image Design	MID-1	DESN37	500	-
Photo Arts	PHA-1	ARTS981	299	-
Studio Process Advancement	SPA-1	ARTS1921	517	-
Visual and Creative Arts Diplomas Haliburton	VCA-1 & VCC-3	ARTS957	539	490
Visual Arts Fund-Drwg&Painting	VAF-1	ARTS2152	330	-
Conservation Biology	CNB - 3	APST 168	513	573
Earth Resource Technician	ERT-4	SURV 22	496	496
Earth Resource Technician	ERT-2	GEOL XX		1,637
Urban Forestry	UFT 2	FSTY 82	231	302
			15,697	12,562

**SUPPLY FEES**  
**Effective September 1, 2022 Proposed**

<b>Full-time Programs</b>	<b>2021-22</b>	<b>2022-23</b>
Jewellery Arts Certificate Program	3046	3046
Artist Blacksmith Certificate Program	1350	1350
Photo Arts Certificate Program	1267	1267
Ceramics Certificate Program	979	979
Fibre Arts Certificate Program	1116	1116
Glassblowing Certificate Program	3692	3692
Visual and Creative Arts Diploma Program	896	927
Visual Arts Fundamentals - Drawing and Painting	1109	1109
Digital Image Design	492	492
Integrated Design	785	785
Graphic Design - Visual Communication	437	414
Cultural Heritage Conserv & Mg	135	139
Museum Mgmt and Curatorship	151	154
Moving Image Design	106	0
Personal Support Worker Brealey	50	50
Paramedic	50	50
Practical Nursing	50	50
Occup Therapist Assist/ Physio Assist	50	50
Pre-Serv Firefighter Educ&Trng	50	50
Health Information Management sem 1	138	0
Health Information Management sem 3	88	0
Pharmacy Technician	50	50
Therapeutic Recreation	50	50
Resources Drilling Technician sem 1	6	6
Resources Drilling Technician sem 2	48	101
Resources Drilling Technician sem 3	59	137
Resources Drilling Technician-Co-op sem 4	59	137
Resources Drilling Technician sem 4	87	178
Resources Drilling Technician-Co-op sem 5	87	178
Blasting Techniques	87	87
Heavy Equipment Operator	94	108
Heating, Ref & Air Cond sem 1	563	570
Heating, Ref & Air Cond sem 3	12	12
Electrical Power Generation sem 1	286	347
Electrical Power Generation sem 4	203	201
Motive Power Techniques	286	347
Fish & Wildlife Technician	6	6
Fish & Wildlife Technician	66	71
Sustainable Agriculture	6	6
Outdoor & Adventure Education sem 3	142	0
Outdoor & Adventure Education sem 4	13	0

**SUPPLY FEES**  
**Effective September 1, 2022 Proposed**

<b>Full-time Programs</b>	<b>2021-22</b>	<b>2022-23</b>
Urban Forestry Technician sem 1	6	6
Urban Forestry Sem 1	6	6
GIS Application Specialist	114	155
GIS Cartographic Specialist	114	155
Culinary Management	1005	863
Culinary Management	114	103
Culinary Mgmt-Co-Op Dipl Appr	1005	0
Chef Training	1005	863
Protection,Sec & Investigation Sem 2	209	221
Protection, Security & Investigation Sem 3	32	32
Biotechnology Techn Forensic sem 2	4	4
Biotechnology Techn Forensic sem 4	36	39
Community and Justice Services 2	371	41
Community and Justice Services 3	0	155
Construction Skills	286	0
Carpentry Technician	286	305
Instrumentation & Control Eng	197	0
Plumbing Techniques	145	212
Trades & Technology Fundamentals sem 1	286	241
Trades & Technology Fundamentals sem 2	81	138
Welding Techniques	274	327
Welding and Fabrication Technician	274	327
Construction Engineering Technician sem 1	23	31
Construction Engineering Technician sem 2	109	100
Health, Safety, and Envir Comp	6	6
Conserv&Enviro Law Enforcement	243	243
Culinary Mgmt-Co-Op Dipl Appr	114	0
Computer Engineering Techn sem 1	249	282
Computer Engineering Techn sem 2	63	46
Computer Engineering Techn sem 3	578	863
Computer Engineering Techn sem 4	422	221
Comp Eng Technology sem 1	249	282
Comp Eng Technology sem 2	63	46
Comp Eng Technology sem 3	578	863
Comp Eng Technology sem 4	422	221
Comp Eng Technology sem 5	497	426
Electrical Eng Technician Sem 1	269	303
Electrical Eng Technician Sem 2	172	244

**SUPPLY FEES**  
**Effective September 1, 2022 Proposed**

<b>Full-time Programs</b>	<b>2021-22</b>	<b>2022-23</b>
Electrical Eng Technician Sem 3	301	331
Electrical Eng Technician Sem 4	91	100
Electrical Techniques Sem 1	269	24
Electrical Techniques Sem 2	172	100
Instrumentation & Control Eng Sem 1	252	0
Instrumentation & Control Eng Sem 3	301	0
Instrumentation&Cntrl Co-op Sem 1	252	0
Instrumentation&Cntrl Co-op Sem 4	301	0
Wireless Info Networking Sem 1	392	428
Wireless Info Networking Sem 2	805	818
Wireless Info Networking Sem 3	275	288
Wireless Info Networking Sem 4	309	355
Project Management Sem 1	44	44
Hospitality Sem 4	78	0
Hospitality Sem 3	114	103
Applied Plan'g - Environmental Sem 1	6	6
Aquaculture Sem 1	6	6
Arboriculture Sem 1	6	473
Advanced Water Sys Oper & Mgmt Sem 1	6	6
Conservation Biology Sem 1	6	6
Conservation Biology Sem 2	66	71
Ecosystem Mgmt Technician Sem 1	6	6
Ecological Restoration Sem 2	6	6
Earth Resources Technician Sem 1	6	6
Environmental Technician - Adv Sem 3	6	6
Environmental Technician Sem 1	6	6
Forestry Technician Sem 1	6	6
Forestry Technician Sem 3	0	181
GAS-Env & Nat Resource Studies Sem 1	6	6
Police Foundations Sem 2	0	116
	32,258	30,189

<p>The College will continue to charge supply fees to students in various part time courses. These fees recover costs directly related to the course.</p>
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## Board of Governors

### Briefing Note



# FLEMING

**Topic:** 2021-2022 Draft Audited Financial Statements  
**Report To:** Public Board Meeting  
*Recommended by the Finance and Audit Committee on May 18, 2022 for approval by the Board of Governors*  
**Meeting Date:** June 22, 2022  
**Prepared By:** Drew Van Parys, Executive Vice-President, Finance and Administration Services  
Annie Lam, Vice-President, Corporate Finance  
Greg Edwards, Director, Financial Services and Controllershship

### Recommendation

That the Board of Governors of Sir Sanford Fleming College approve the 2021-2022 Audited Financial Statements indicating Net Assets as, at March 31, 2022 of \$37,906,325.

*KPMG will remove "Draft" and issue final Audited Financial Statements once approval has been received. These statements will then be provided to the Ministry of Colleges and Universities (MCU), the statements also form part of the College's Annual Report and will be posted to the College website.*

### Overview

The Ministry Operating Procedure Audited Financial Statements (under the Governance and Accountability Policy Framework) requires each College to have available, to the public, an annual report including Audited Financial Statements at the end of each fiscal year.

The 2021-2022 fiscal year resulted in a decrease in total net assets of \$995,446, due to a net loss of (\$1,085,351) less additional endowment contributions of \$52,905 and decrease of \$37,000 in the market value of the derivative liability during the year.

For the fiscal year ended March 31, 2022, the financial health indicator results are all within the acceptable Ministry/College benchmark targets with exception of the ratios directly related to the year-end deficit. This was fully anticipated and expected by the Ministry. The specific ratio results are as follows:

Ratio	Benchmark	Actual March 31/22	Pass/Fail
Annual Surplus	> \$0	(\$ 1,085,351)	Fail
Accumulated Surplus	> \$0	\$31.1M	Pass
Quick Ratio	>= 1.0	2.55	Pass
Total Debt to Asset Ratio	<= 35%	23.5%	Pass
Debt Servicing Ratio	<= 3%	1.0%	Pass
Net Assets to Expense Ratio	>= 60%	82%	Pass
Surplus (Deficit) to Revenue Ratio	>= 1.5%	(0.8%)	Fail

### Supporting Documentation

- 2021-2022 Audited Financial Statements, draft #4, dated May 13, 2022

Financial Statements of

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

And Independent Auditors' Report thereon

Year ended March 31, 2022

## MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The financial statements of Sir Sandford Fleming College of Applied Arts and Technology (the "College") are the responsibility of management and have been approved by the Board of Governors (the "Board").

The financial statements have been prepared by management in accordance with Canadian public sector accounting standards for government not-for-profit organizations, including the 4200 Series of Standards, as issued by the Public Sector Accounting Board. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances. Financial statements are not precise since they include certain amounts based on estimates and judgements. Management has determined such amounts on a reasonable basis in order to ensure that the financial statements are presented fairly, in all material respects.

The College maintains systems of internal accounting and administrative controls of high quality, consistent with reasonable cost. Such systems are designed to provide reasonable assurance that the financial information is relevant, reliable and accurate and that the College's assets are appropriately accounted for and adequately safeguarded.

The College's insurance liabilities have been reviewed by management in consultation with its broker. There are no material liabilities in either fact or contingency as at the date of this report.

The Board is responsible for ensuring that management fulfills its responsibilities for financial reporting and is ultimately responsible for reviewing and approving the financial statements. The Board carries out this responsibility through its Finance and Audit Committee (the "Committee").

The Committee is appointed by the Board and meets regularly with management, as well as the external auditors, to discuss internal controls over the financial reporting process, auditing matters and financial reporting issues, to satisfy itself that each party is properly discharging its responsibilities, and to review the financial statements and the external auditors' report. The Committee reports its findings to the Board for consideration when approving the financial statements. The Committee also considers, for review and approval by the Board, the engagement or re-appointment of the external auditors.

The financial statements have been audited by KPMG LLP ("KPMG") the external auditors, in accordance with Canadian generally accepted auditing standards, on behalf of the Board. KPMG has full and free access to the Committee.

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Maureen Adamson  
College President

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Drew Van Parys  
Executive Vice President, Finance and  
Administrative Services



## INDEPENDENT AUDITORS' REPORT

To the Board of Governors of Sir Sandford Fleming College  
of Applied Arts and Technology

### ***Opinion***

We have audited the financial statements of Sir Sandford Fleming College of Applied Arts and Technology (the Entity), which comprise:

- the statement of financial position as at March 31, 2022
- the statement of operations for the year then ended
- the statement of changes in net assets for the year then ended
- the statement of remeasurement gains and losses for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at March 31, 2022, and its results of operations, its changes in net assets, its remeasurement gains and losses and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### ***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 ***"Auditors' Responsibilities for the Audit of the Financial Statements"*** section of our auditors' report.

We are independent of the Entity 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.

### ***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 public sector accounting standards, 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 Entity'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 Entity or to cease operations, or has no realistic alternative but to do so.

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

### ***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the 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 Entity'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 Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- 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.

- 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group Entity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

***DRAFT***

Chartered Professional Accountants, Licensed Public Accountants

Vaughan, Canada

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	2022	2021
<b>Liabilities, Deferred Contributions and Net Assets</b>		
Current liabilities:		
Accounts payable and accrued liabilities	\$ 20,571,278	\$ 20,543,828
Accrued payroll and employee benefits	11,048,302	11,601,021
Deferred MCU and MLTSD grants	1,067,700	688,058
Deferred revenue	36,955,995	19,658,293
Current portion of long-term debt (note 4)	1,371,905	1,328,049
	71,015,180	53,819,249
Long-term debt (note 4)	9,909,353	11,281,258
Deferred derivative liability (note 10)	25,000	62,000
Post-employment benefits and compensated absences (note 5)	3,629,000	3,750,000
	13,563,353	15,093,258
Deferred contributions:		
Bursaries and other	3,414,629	2,874,992
Deferred capital contributions (note 3)	83,887,247	85,338,755
	87,301,876	88,213,747
Net assets:		
Unrestricted:		
Operating	17,406,500	19,501,700
Post-employment benefits and compensated absences	(3,629,000)	(3,750,000)
Vacation pay accrual	(5,688,329)	(5,807,000)
	8,089,171	9,944,700
Invested in capital assets (note 6)	22,968,956	22,208,778
Internally restricted (note 7)	80,000	70,000
Restricted for endowments (note 8)	6,793,198	6,740,293
	37,931,325	38,963,771
Accumulated remeasurement losses	(25,000)	(62,000)
	37,906,325	38,901,771
Commitments (note 13)		
	\$ 209,786,734	\$ 196,028,025

See accompanying notes to financial statements.

On behalf of the Board of Governors:

\_\_\_\_\_ Fred Clifford, Chair of the Board of Governors

\_\_\_\_\_ Maureen Adamson, President

# SIR SANDFORD FLEMING COLLEGE OF APPLIED ARTS AND TECHNOLOGY

## **DRAFT** Statement of Operations

Year ended March 31, 2022, with comparative information for 2021

	2022	2021
Revenue:		
Student tuition	\$ 38,770,051	\$ 38,810,182
MCU and MLTSD grants	69,176,813	68,641,863
Other grants	12,442,891	5,292,214
Other income (note 9)	9,877,886	9,620,934
Ancillary operations	3,480,380	1,114,339
Amortization of deferred capital contributions (note 3)	4,510,260	4,478,093
	138,258,281	127,957,625
Expenditures:		
Salaries	68,947,485	65,843,910
Benefits	15,152,600	14,466,634
Transfer payments - Service System Management	11,968,227	11,202,713
Contract services and other	11,707,037	9,943,700
Amortization of capital assets	7,292,786	7,662,653
Instructional support	6,576,572	5,328,444
Plant and security	4,672,603	5,053,843
Bursaries	3,004,542	3,046,928
Professional fees and insurance	2,808,210	2,788,899
Utilities	2,355,153	2,616,171
Other	1,381,823	374,845
Advertising	1,017,012	596,143
Rental and taxes	941,750	1,106,186
Equipment maintenance	659,592	516,556
Travel and professional development	487,225	357,580
Interest on long-term debt	371,015	413,477
	139,343,632	131,318,682
Deficiency of revenue over expenditures	\$ (1,085,351)	\$ (3,361,057)

See accompanying notes to financial statements.

# SIR SANDFORD FLEMING COLLEGE OF APPLIED ARTS AND TECHNOLOGY

## **DRAFT** Statement of Changes in Net Assets

Year ended March 31, 2022, with comparative information for 2021

					2022	2021
	Unrestricted	Invested in capital assets (note 6)	Internally restricted (note 7)	Restricted for endowments (note 8)	Total	Total
Net assets, beginning of year	\$ 9,944,700	\$ 22,208,778	\$ 70,000	\$ 6,740,293	\$ 38,963,771	\$ 42,296,664
Excess (deficiency) of revenue over expenditures	1,701,464	(2,786,815)	—	—	(1,085,351)	(3,361,057)
Endowment contributions	—	—	—	52,905	52,905	28,164
Net change in investment in capital assets (note 6(b))	(3,546,993)	3,546,993	—	—	—	—
Interfund transfers (note 7)	(10,000)	—	10,000	—	—	—
Net assets, end of year	\$ 8,089,171	\$ 22,968,956	\$ 80,000	\$ 6,793,198	\$ 37,931,325	\$ 38,963,771

See accompanying notes to financial statements.



# SIR SANDFORD FLEMING COLLEGE OF APPLIED ARTS AND TECHNOLOGY

## ***DRAFT*** Statement of Remeasurement Gains and Losses

Year ended March 31, 2022, with comparative information for 2021

	2022	2021
Accumulated remeasurement losses, beginning of year	\$ (62,000)	\$ (89,000)
Unrealized gain on swap derivatives	37,000	27,000
Accumulated remeasurement losses, end of year	\$ (25,000)	\$ (62,000)

See accompanying notes to financial statements.

# SIR SANDFORD FLEMING COLLEGE OF APPLIED ARTS AND TECHNOLOGY

## **DRAFT** Statement of Cash Flows

Year ended March 31, 2022, with comparative information for 2021

	2022	2021
Cash provided by (used in):		
Operating activities:		
Deficiency of revenue over expenditures	\$ (1,085,351)	\$ (3,361,057)
Items not involving cash:		
Amortization of capital assets	7,292,786	7,662,653
Amortization of deferred capital contributions	(4,510,260)	(4,478,093)
(Gain) loss on disposal of capital assets	4,289	(1,905)
	1,701,464	(178,402)
Change in accruals for post-employment benefits and compensated absences	(121,000)	47,000
Change in non-cash operating working capital:		
MCU and MLTSD receivables	2,025,777	(2,856,087)
Accounts receivable	(2,863,324)	689,943
Inventory and prepaid expenses	1,328,575	115,931
Accounts payable and accrued liabilities	27,450	(3,210,547)
Accrued payroll and employee benefits	(552,719)	500,686
Deferred MCU and MLTSD grants	379,642	(683,488)
Deferred revenue	17,297,702	(661,512)
	19,223,567	(6,236,476)
Capital activities:		
Deferred capital contributions	3,058,752	4,366,661
Purchase of capital assets	(6,305,491)	(3,049,640)
Proceeds on disposal of capital assets	14,739	3,391
	(3,232,000)	1,320,412
Financing activities:		
Deferred contributions, bursaries and other	539,637	(5,867)
Endowment contributions	52,905	28,164
Principal payments on long-term debt	(1,328,049)	(1,285,386)
	(735,507)	(1,263,089)

# SIR SANDFORD FLEMING COLLEGE OF APPLIED ARTS AND TECHNOLOGY

## ***DRAFT*** Statement of Cash Flows (continued)

Year ended March 31, 2022, with comparative information for 2021

	2022	2021
Investing activities:		
Net change in investments	(5,149,118)	12,360,610
Net change in restricted investments for endowments, bursaries and other	(592,542)	(22,297)
	(5,741,660)	12,338,313
Increase in cash	9,514,400	6,159,160
Cash, beginning of year	27,453,527	21,294,367
Cash, end of year	\$ 36,967,927	\$ 27,453,527
Supplemental cash flow information:		
Interest paid	\$ 371,015	\$ 413,477
Interest received	1,335,184	1,516,279

See accompanying notes to financial statements.

# SIR SANDFORD FLEMING COLLEGE OF APPLIED ARTS AND TECHNOLOGY

## **DRAFT** Notes to Financial Statements

Year ended March 31, 2022

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Sir Sandford Fleming College of Applied Arts and Technology (the "College") was established as a corporation without share capital, as set out in the Ontario Colleges of Applied Arts and Technology Act. The Corporations Act governs the corporate affairs of the College and became effective April 1, 2003. The College is principally involved in providing post-secondary educational services. Under the Income Tax Act (Canada), the College is considered a registered charity and, accordingly, is exempt from income taxes, provided certain requirements of the Income Tax Act (Canada) are met.

### **1. Significant accounting policies:**

#### **(a) Basis of accounting:**

These financial statements are the representation of management and have been prepared in accordance with Canadian public sector accounting standards for government not-for-profit organizations ("Government NPOs"), including the 4200 Series of Standards, as issued by the Public Sector Accounting Board ("PSAB").

#### **(b) Revenue recognition:**

The College follows the deferral method of accounting for contributions and other revenues. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Endowment contributions are recognized as direct increases to net assets.

Restricted investment income is recognized as revenue in the year in which the related expenses are incurred. Unrestricted investment income is recognized as revenue when earned.

Other revenues are recognized when received or receivable and the amount can be reasonably estimated and collection is assured.

The College defers the portion of the revenue related to the delivery of programs and courses that takes place after March 31. A substantial portion of revenue related to the delivery of programs and courses is received from the Ministry of Colleges and Universities ("MCU") and Ministry of Labour, Training, and Skills Development ("MLTSD").

# SIR SANDFORD FLEMING COLLEGE OF APPLIED ARTS AND TECHNOLOGY

**DRAFT** Notes to Financial Statements (continued)

Year ended March 31, 2022

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## 1. Significant accounting policies (continued):

### (c) Capital assets:

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution. Repairs and maintenance costs are charged to expenditures. Betterments which extend the estimated life of an asset are capitalized. Capital assets are amortized on a straight-line basis using the following annual rates:

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Buildings	2-1/2%
Site improvements	10%
Furniture and equipment	20%
Computer equipment	33-1/3%
Residence furniture	6-2/3%
Fibre optic system	5%
Enterprise Resource Planning System	14%
Leasehold improvements	Over term of lease
Sport and Wellness Centre	Over term of the land lease
Sports fields	5%

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Construction in progress is not amortized until the related asset is available for use.

### (d) Vacation accrual:

The College recognizes vacation as an expense on the accrual basis.

# SIR SANDFORD FLEMING COLLEGE OF APPLIED ARTS AND TECHNOLOGY

**DRAFT** Notes to Financial Statements (continued)

Year ended March 31, 2022

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## 1. Significant accounting policies (continued):

### (e) Retirement and post-employment benefits and compensated absences:

The College provides defined retirement and post-employment benefits and compensated absences to certain employee groups. These benefits include pension, health and dental, vesting sick leave, non-vesting sick leave and compensated absences. The College has adopted the following policies with respect to accounting for these employee benefits:

- (i) The costs of post-employment future benefits are actuarially determined using management's best estimate of health care costs, disability recovery rates and discount rates. Adjustments to these costs arising from changes in estimates and experience gains and losses are amortized to income over the estimated average remaining service life of the employee groups on a straight-line basis.
- (ii) The costs of the multi-employer defined benefit pension are the employer's contributions due to the plan in the period.
- (iii) The cost of vesting and non-vesting sick leave benefits are actuarially determined using management's best estimate of salary escalation, employees' use of entitlement and discount rates. Adjustments to these costs arising from changes in actuarial assumption and/or experience are recognized over the estimated average remaining service lives of the employees.
- (iv) The discount rate used in the determination of the above-mentioned liabilities is based on the effective yield of Ontario bonds that approximates the weighted average duration of cash flows for the employee future benefits. This rate is also equal to the College's internal rate of borrowing.
- (v) The cost of compensated absences is determined using management's best estimate of the length of the compensated absences.

# SIR SANDFORD FLEMING COLLEGE OF APPLIED ARTS AND TECHNOLOGY

***DRAFT*** Notes to Financial Statements (continued)

Year ended March 31, 2022

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## 1. Significant accounting policies (continued):

### (f) Financial instruments:

The College classifies its financial instruments as either fair value or amortized cost. The College's accounting policy for each category is as follows:

#### (i) Fair value:

This category includes derivatives and equity instruments quoted in an active market. The College has elected to carry unrestricted and restricted investments that would otherwise be classified into the amortized cost category at fair value as the College reports performance of these on a fair value basis.

For unrestricted investments, unrealized changes in fair value are recognized in the statement of remeasurement gains and losses until they are realized, when they are transferred to the statement of operations.

Unrealized changes in fair value of a financial asset in a fair value category that is externally restricted are recorded in deferred contributions - bursaries and other.

Transaction costs related to financial instruments in the fair value category are expensed as incurred.

Where a decline in fair value is determined to be other than temporary, the amount of the loss is removed from accumulated remeasurement gains and losses and recognized in the statement of operations. On sale, the amount held in accumulated remeasurement gains and losses associated with that instrument is removed from net assets and recognized in the statement of operations for unrestricted investments.

# SIR SANDFORD FLEMING COLLEGE OF APPLIED ARTS AND TECHNOLOGY

**DRAFT** Notes to Financial Statements (continued)

Year ended March 31, 2022

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## 1. Significant accounting policies (continued):

### (ii) Amortized cost:

This category includes accounts receivable, MCU and MLTSD receivables, accounts payable and accrued liabilities, accrued payroll and employee benefits, deferred MCU and MLTSD grants and long-term debt. They are initially recognized at cost and subsequently carried at amortized cost using the effective interest rate method, less any impairment losses on financial assets.

Transaction costs related to financial instruments in the amortized cost category are added to the carrying value of the instrument.

Write-downs on financial assets in the amortized cost category are recognized when the amount of a loss is known with sufficient precision, and there is no realistic prospect of recovery. Financial assets are then written down to net recoverable value with the write-down being recognized in the statement of operations.

### (g) Derivative financial instrument:

A derivative financial instrument is utilized by the College in the economic management of its interest rate exposure. The College does not enter into derivative financial instruments for trading or speculative purposes. The College uses an interest rate swap agreement to economically manage the floating interest rate of a portion of the debt portfolio and the related overall cost of borrowing.

### (h) Inventory:

Inventory is valued at the lower of cost, on a first-in, first-out basis, and replacement cost.



# SIR SANDFORD FLEMING COLLEGE OF APPLIED ARTS AND TECHNOLOGY

***DRAFT*** Notes to Financial Statements (continued)

Year ended March 31, 2022

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## 1. Significant accounting policies (continued):

### (i) Contaminated sites:

Contaminated sites are defined as the result of contamination being introduced that exceeds an environmental standard.

A liability for remediation of contaminated sites is recognized, net of any expected recoveries, when all of the following criteria are met:

- (i) an environmental standard exists;
- (ii) contamination exceeds the environmental standard;
- (iii) the organization is directly responsible or accepts responsibility for the liability;
- (iv) future economic benefits will be given up; and
- (v) a reasonable estimate of the liability can be made.

### (j) Capital donations:

The College records in-kind capital donations if a charitable tax receipt for income taxes is issued. Other in-kind donations are not recorded in the financial statements.

### (k) Use of estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditures during the year. These estimates and assumptions are based on management's historical experience, best knowledge of current events and actions that the Board of Governors ("Board") may undertake in the future. Significant accounting estimates include allowance for doubtful accounts, actuarial estimates of post-employment benefits and compensated absences and estimated useful lives of capital assets. Actual results could differ from those estimates.

# SIR SANDFORD FLEMING COLLEGE OF APPLIED ARTS AND TECHNOLOGY

**DRAFT** Notes to Financial Statements (continued)

Year ended March 31, 2022

## 2. Capital assets:

			2022	2021
	Cost	Accumulated amortization	Net book value	Net book value
Land	\$ 2,083,687	\$ –	\$ 2,083,687	\$ 2,083,687
Buildings	171,415,672	69,260,631	102,155,041	103,238,366
Site improvements	5,350,443	4,828,971	521,472	688,118
Furniture and equipment	36,993,738	30,378,601	6,615,137	5,821,546
Computer equipment	9,259,881	8,741,189	518,692	793,077
Residence furniture	1,086,301	1,086,301	–	–
Fibre optic system	1,560,459	1,360,878	199,581	277,604
Enterprise Resource Planning System	4,014,447	4,000,670	13,777	31,164
Leasehold improvements	623,168	552,691	70,477	65,618
Sport and Wellness Centre	2,470,079	830,052	1,640,027	1,689,478
Sports fields	2,711,111	1,149,645	1,561,466	1,697,022
	<b>\$ 237,568,986</b>	<b>\$ 122,189,629</b>	<b>\$ 115,379,357</b>	<b>\$ 116,385,680</b>

Included in buildings is construction in progress in the amount of \$1,066,570 (2021 - \$266,241).

During 2022, construction in progress of \$6,334 (2021 - \$1,515,443) was completed, transferred to capital assets and amortization commenced.

# SIR SANDFORD FLEMING COLLEGE OF APPLIED ARTS AND TECHNOLOGY

**DRAFT** Notes to Financial Statements (continued)

Year ended March 31, 2022

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### 3. Deferred capital contributions:

Deferred capital contributions represent the unamortized amount and unspent amount of donations and grants received for the purchase of capital assets. The amortization of deferred capital contributions is recorded as revenue in the statement of operations. The changes in the deferred capital contributions balance are as follows:

	2022	2021
Balance, beginning of year	\$ 85,338,755	\$ 85,450,187
Less amounts amortized to revenue	4,510,260	4,478,093
	80,828,495	80,972,094
Contributions received for capital purposes	3,058,752	4,366,661
Balance, end of year	\$ 83,887,247	\$ 85,338,755

As at March 31, 2022, there was \$2,758,104 (2021 - \$3,771,160) of deferred capital contributions received that were not spent.

# SIR SANDFORD FLEMING COLLEGE OF APPLIED ARTS AND TECHNOLOGY

**DRAFT** Notes to Financial Statements (continued)

Year ended March 31, 2022

## 4. Long-term debt:

	2022	2021
Health Sciences Cluster Project loan, payable \$116,420 semi-annually including interest at 2.64%, due August 2039	\$ 3,246,282	\$ 3,390,558
Less principal repayments due within one year	148,110	144,276
	3,098,172	3,246,282
GeoCentre and Environmental Sciences project loan, payable \$45,275 semi-annually including interest at 2.64%, due August 2039	1,262,443	1,318,550
Less principal repayments due within one year	57,598	56,107
	1,204,845	1,262,443
Brealey Student residence loan, payable \$630,940 semi-annually, including interest at 3.218%, due July 2027, secured by specific property	6,314,533	7,348,199
Less principal repayments due within one year	1,067,197	1,033,666
	5,247,336	6,314,533
The Peterborough Sport and Wellness Centre loan payable, secured by specific property (a)	458,000	552,000
Less principal repayments due within one year	99,000	94,000
	359,000	458,000
	\$ 9,909,353	\$ 11,281,258

# SIR SANDFORD FLEMING COLLEGE OF APPLIED ARTS AND TECHNOLOGY

## **DRAFT** Notes to Financial Statements (continued)

Year ended March 31, 2022

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### **4. Long-term debt (continued):**

- (a) The College negotiated a term bank loan, by way of a bankers' acceptance loan, to finance the Peterborough Sport and Wellness Centre on June 13, 2006 with an initial notional amount of \$1,500,000. The loan is repayable by blended quarterly payments maturing June 13, 2026.

The College has since entered into an interest rate swap agreement to modify the floating rate of interest (note 10(c)) on this loan to a fixed rate of 5.04% plus stamping fee of 0.45% for a total fixed rate of 5.75%.

The principal repayments due on long-term debt in the next five years and thereafter are as follows:

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2023	\$ 1,371,905
2024	1,416,990
2025	1,464,344
2026	1,512,006
2027	2,091,968
Thereafter	3,424,045
	<hr/>
	\$ 11,281,258

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The College also has a revolving credit facility for an operating line of credit to a maximum of \$5,000,000. The operating line of credit is unsecured and bears interest at the College's bank prime lending rate minus 0.50%. As at March 31, 2022, no amount have been drawn on this facility (2021 - nil).

# SIR SANDFORD FLEMING COLLEGE OF APPLIED ARTS AND TECHNOLOGY

**DRAFT** Notes to Financial Statements (continued)

Year ended March 31, 2022

## 5. Post-employment benefits and compensated absences:

The following tables outline the components of the College's post-employment benefits and compensated absences liabilities and the related expenses:

				2022	2021
	Post- employment benefits	Non-vesting sick leave	Compensated absences	Total liability	Total liability
Accrued employee future benefits	\$ 705,000	\$ 2,723,000	\$ 186,000	\$ 3,614,000	\$ 4,023,000
Value of plan assets	(189,000)	–	–	(189,000)	(172,000)
Unamortized actuarial gains (losses)	52,000	152,000	–	204,000	(101,000)
<b>Total liability</b>	<b>\$ 568,000</b>	<b>\$ 2,875,000</b>	<b>\$ 186,000</b>	<b>\$ 3,629,000</b>	<b>\$ 3,750,000</b>

				2022	2021
	Post- employment benefits	Non-vesting sick leave	Compensated absences	Total expense	Total expense
Current year benefit costs	\$ (39,000)	\$ 245,000	\$ 186,000	\$ 392,000	\$ 616,000
Interest accrued benefit obligation	1,000	52,000	–	53,000	49,000
Amortization of actuarial (gains) losses	(8,000)	73,000	–	65,000	62,000
<b>Total expense</b>	<b>\$ (46,000)</b>	<b>\$ 370,000</b>	<b>\$ 186,000</b>	<b>\$ 510,000</b>	<b>\$ 727,000</b>

# SIR SANDFORD FLEMING COLLEGE OF APPLIED ARTS AND TECHNOLOGY

**DRAFT** Notes to Financial Statements (continued)

Year ended March 31, 2022

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## 5. Post-employment benefits and compensated absences (continued):

Above amounts exclude pension contributions to the Colleges of Applied Arts and Technology Pension Plan (the "Plan"), a multi-employer plan, described below:

### (a) Retirement benefits:

All full-time employees of the College, and any part-time employees who opt to participate, are members of the Plan, a multi-employer jointly-sponsored defined benefit plan for public colleges in Ontario and other employers across Canada. The College makes contributions to the Plan equal to those of employees. Contribution rates are set by the Plan's governors to ensure the long-term viability of the Plan. Since the Plan is a multi-employer plan, the College's contributions are accounted for as if the Plan were a defined contribution plan with the College's contributions being expensed in the period they come due.

Any pension surplus or deficit is a joint responsibility of the members and employers and may affect future contribution rates related to full-time members. The College does not recognize any share of the Plan's pension surplus or deficit as insufficient information is available to identify the College's share of the underlying pension assets and liabilities. The most recent actuarial valuation filed with pension regulators as at January 1, 2022 indicated an actuarial surplus on a going concern basis of \$4.4 billion. The College made contributions to the Plan of \$6,827,304 (2021 - \$6,698,624), which has been included in the statement of operations.

The College makes contributions to a Retirement Compensation Arrangement ("RCA") to triple the qualifying employee contributions. In 2022, the College's contributions to RCA amounted to \$42,435 (2021 - \$49,061), and has been included in the statement of operations.

# SIR SANDFORD FLEMING COLLEGE OF APPLIED ARTS AND TECHNOLOGY

**DRAFT** Notes to Financial Statements (continued)

Year ended March 31, 2022

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## 5. Post-employment benefits and compensated absences (continued):

### (b) Post-employment benefits:

The College extends post-employment life insurance, health and dental benefits to certain employee groups subsequent to their retirement. The College recognizes these benefits as they are earned during the employees' tenure of service. The related benefit liability was determined by an actuarial valuation study commissioned by the College Employer Council as at February 5, 2020 for employee post-employment benefits, February 11, 2020 for non-vesting sick leave and August 31, 2019 for vesting sick leave and extrapolated to March 31, 2022.

The major actuarial assumptions employed for the valuations are as follows:

#### (i) Discount rate:

The present value, as at March 31, 2022, of the future benefits was determined using a discount rate of 2.9%.

#### (ii) Medical premium:

Medical premium were assumed to increase at 6.29% per annum and decrease proportionately thereafter to an ultimate rate of 4.0% in 2040.

#### (iii) Dental costs:

Dental costs were assumed to increase at 4.0% per annum.



# SIR SANDFORD FLEMING COLLEGE OF APPLIED ARTS AND TECHNOLOGY

**DRAFT** Notes to Financial Statements (continued)

Year ended March 31, 2022

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## 5. Post-employment benefits and compensated absences (continued):

### (c) Compensated absences:

#### Non-vesting sick leave:

The College allocates to certain employee groups a specified number of days each year for use as paid absences in the event of illness or injury. These days do not vest and are available immediately. Employees are permitted to accumulate their unused allocation each year, up to the allowable maximum provided in their employment agreements. Accumulated days may be used in future years to the extent that the employees' illness or injury exceeds the current year's allocation of days. Sick days are paid out at the salary in effect at the time of usage. The related benefit liability was determined by an actuarial valuation study commissioned by the College Employer Council.

The assumptions used in the valuation of vesting and non-vesting sick leave are the College's best estimates of expected rates of:

	2022	2021
Wage and salary escalation	1.00% - 1.25%	1.00% - 2.00%
Discount rate	2.90%	1.70%

The probability that the employee will use more sick days than the annual accrual and the excess number of sick days used are within ranges of 0.0% to 26.2% and nil to 51 days, respectively, for age groups ranging from 20 and under to 65 and over in bands of five years.

# SIR SANDFORD FLEMING COLLEGE OF APPLIED ARTS AND TECHNOLOGY

**DRAFT** Notes to Financial Statements (continued)

Year ended March 31, 2022

## 6. Net assets invested in capital assets:

(a) Invested in capital assets represent the following:

	2022	2021
Capital assets, at cost (note 2)	\$ 237,568,986	\$ 231,384,169
Accumulated amortization (note 2)	(122,189,629)	(114,998,489)
Long-term debt:		
Long-term portion (note 4)	(9,909,353)	(11,281,258)
Current portion (note 4)	(1,371,905)	(1,328,049)
Deferred contributions related to capital assets excluding unspent portion (note 3)	(81,129,143)	(81,567,595)
Balance, end of year	\$ 22,968,956	\$ 22,208,778

(b) The change in net assets invested in capital assets is calculated as follows:

	2022	2021
Excess (deficiency) of revenue over expenditures:		
Amortization of deferred capital contributions	\$ 4,510,260	\$ 4,478,093
Amortization of capital assets	(7,292,786)	(7,662,653)
Gain (loss) on disposal of capital assets	(4,289)	1,905
	\$ (2,786,815)	\$ (3,182,655)
Net change in investment in capital assets:		
Purchased capital assets	\$ 6,305,491	\$ 3,049,640
Amounts funded by deferred capital contributions	(4,071,808)	(2,621,211)
Principal payments on long-term debt	1,328,049	1,285,386
Proceeds on disposal of capital assets	(14,739)	(3,391)
	\$ 3,546,993	\$ 1,710,424

# SIR SANDFORD FLEMING COLLEGE OF APPLIED ARTS AND TECHNOLOGY

***DRAFT*** Notes to Financial Statements (continued)

Year ended March 31, 2022

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**7. Internally restricted net assets:**

	2022	2021
Sports Field Capital Reserve Fund	\$ 80,000	\$ 70,000

Internally restricted net assets represent funds restricted by Board motion for the purpose of capital repairs and improvements to the sports field complex. Board approval is required for expenditures.

Effective March 31, 2022, the Board approved a transfer of \$10,000 from unrestricted to internally restricted net assets for the purpose of capital repairs and improvements to the sports field complex. The balance now represents funds available for future reinvestment.

**8. Restricted for endowments:**

Externally restricted net assets include endowment funds which have been donated for specific purposes. The principal sum must be held for investment, while the income earned is expendable for the specific purposes outlined when the funds are donated. The College ensures, as part of its fiduciary responsibilities, that all funds received with a restricted purpose are expended for the purpose for which they are provided.

# SIR SANDFORD FLEMING COLLEGE OF APPLIED ARTS AND TECHNOLOGY

**DRAFT** Notes to Financial Statements (continued)

Year ended March 31, 2022

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## 8. Restricted for endowments (continued):

Endowed funds include the following:

### (a) Ontario Student Opportunity Trust Funds:

These funds were provided by the Government of Ontario from the Ontario Student Opportunity Trust Fund Phase 1 and Phase 2 ("OSOTF") matching program to award student aid as a result of raising an equal amount of endowed donations.

The College has recorded the following amounts under the OSOTF programs:

#### (i) OSOTF - Phase 1:

Schedule of changes in endowment fund balance:

	2022	2021
Fund balance, beginning of year	\$ 1,418,524	\$ 1,418,491
Preservation of capital	37	33
Fund balance, end of year	\$ 1,418,561	\$ 1,418,524

# SIR SANDFORD FLEMING COLLEGE OF APPLIED ARTS AND TECHNOLOGY

**DRAFT** Notes to Financial Statements (continued)

Year ended March 31, 2022

## 8. Restricted for endowments (continued):

Schedule of changes in expendable funds available for awards:

	2022		2021	
	Market	Cost	Market	Cost
Balance, beginning of year	\$ 307,017	\$ 125,470	\$ 203,677	\$ 225,553
Realized investment income, net of direct investment-related expenses and preservation of capital contributions	164,728	55,349	176,585	(26,838)
Bursaries awarded (2022 - 82; 2021 - 84)	(57,158)	(57,158)	(73,245)	(73,245)
Balance, end of year	\$ 414,587	\$ 123,661	\$ 307,017	\$ 125,470

## (ii) OSOTF - Phase 2:

Schedule of changes in endowment fund balance:

	2022	2021
Fund balance, beginning of year	\$ 473,956	\$ 473,888
Preservation of capital	73	68
Fund balance, end of year	\$ 474,029	\$ 473,956

# SIR SANDFORD FLEMING COLLEGE OF APPLIED ARTS AND TECHNOLOGY

**DRAFT** Notes to Financial Statements (continued)

Year ended March 31, 2022

## 8. Restricted for endowments (continued):

Schedule of changes in expendable funds available for awards:

	2022		2021	
	Market	Cost	Market	Cost
Balance, beginning of year	\$ 86,113	\$ 28,281	\$ 61,620	\$ 67,110
Realized investment income, net of direct investment-related expenses and preservation of capital contributions	49,313	17,456	54,213	(9,109)
Bursaries awarded (2022 - 12; 2021 - 24)	(14,230)	(14,230)	(29,720)	(29,720)
Balance, end of year	\$ 121,196	\$ 31,507	\$ 86,113	\$ 28,281

### (b) Ontario Trust for Student Support:

These monies were provided by the Government of Ontario from the Ontario Trust for Student Support matching program to award student aid.

Schedule of changes in endowment fund balances during the year:

	2022	2021
Fund balance, beginning of year	\$ 3,813,108	\$ 3,813,094
Preservation of capital	16	14
Fund balance, end of year	\$ 3,813,124	\$ 3,813,108

# SIR SANDFORD FLEMING COLLEGE OF APPLIED ARTS AND TECHNOLOGY

**DRAFT** Notes to Financial Statements (continued)

Year ended March 31, 2022

## 8. Restricted for endowments (continued):

Schedule of changes in expendable funds available for awards:

	2022		2021	
	Market	Cost	Market	Cost
Balance, beginning of year	\$ 536,257	\$ 110,245	\$ 309,679	\$ 355,077
Realized investment income, net of direct investment-related expenses and preservation of capital contributions	400,938	124,368	407,479	(63,931)
Bursaries awarded (2022 - 155; 2021 - 228)	(129,308)	(129,308)	(180,901)	(180,901)
Balance, end of year	\$ 807,887	\$ 105,305	\$ 536,257	\$ 110,245

## 9. Investment income:

Investment income is earned from the following sources:

	2022	2021
Income from unrestricted investments	\$ 537,886	\$ 679,566
Income from endowment and restricted investments	797,298	836,713
	\$ 1,335,184	\$ 1,516,279

# SIR SANDFORD FLEMING COLLEGE OF APPLIED ARTS AND TECHNOLOGY

## ***DRAFT*** Notes to Financial Statements (continued)

Year ended March 31, 2022

### **9. Investment income (continued):**

The College has certain agreements for bursaries that do not have stipulations on the investment income earned from these restricted funds. The income earned from these investments is unrestricted and reported as part of other revenue as noted above.

### **10. Financial instrument classification:**

The following tables provide cost and fair value information of financial instruments by category. The maximum exposure to credit risk would be the carrying value, as shown below:

<u>2022</u>	<u>Fair value</u>	<u>Amortized cost</u>
Cash	\$ 36,967,927	\$ —
Short-term investments (a)	33,264,681	—
MCU and MLTSD receivables	—	5,606,958
Accounts receivable	—	7,177,591
Restricted investments for endowments, bursaries and other (b)	10,207,827	—
Long-term investments (a)	80,174	—
Accounts payable and accrued liabilities	—	(20,571,278)
Accrued payroll and employee benefits	—	(11,048,302)
Deferred MCU and MLTSD grants	—	(1,067,700)
Long-term debt	—	(11,281,258)
Deferred derivative liability (c)	(25,000)	—



# SIR SANDFORD FLEMING COLLEGE OF APPLIED ARTS AND TECHNOLOGY

**DRAFT** Notes to Financial Statements (continued)

Year ended March 31, 2022

## 10. Financial instrument classification (continued):

2021	Fair value	Amortized cost
Cash	\$ 27,453,527	\$ —
Short-term investments (a)	27,890,556	—
MCU and MLTSD receivables	—	7,632,735
Accounts receivable	—	4,314,267
Restricted investments for endowments, bursaries and other (b)	9,615,285	—
Long-term investments (a)	305,181	—
Accounts payable and accrued liabilities	—	(20,543,828)
Accrued payroll and employee benefits	—	(11,601,021)
Deferred MCU and MLTSD grants	—	(688,058)
Long-term debt	—	(12,609,307)
Deferred derivative liability (c)	(62,000)	—

All investments follow the Government of Ontario Binding Policy Directive on Banking, Investments and Borrowing.

- (a) Excess of operating funds are invested in liquid securities that are accessible when required. Short-term investments consist of guaranteed investment certificates with maturities of less than one year. Long-term investments consist of guaranteed investment certificates with maturities that are greater than one year.

Excess of operating funds held in short-term investments have yields varying from 0.55%% to 2.11% (2021 - 0.70% to 3.16%) with maturity dates ranging from June 30, 2022 to March 15, 2023 (2021 - June 29, 2021 to March 4, 2022).

Excess of operating funds held in long-term investments have yields varying from 1.19% to 1.41% (2021 - 1.19% to 2.11%) with maturity dates ranging from January 29, 2025 to January 29, 2026 (2021 - February 26, 2023 to January 29, 2026).

# SIR SANDFORD FLEMING COLLEGE OF APPLIED ARTS AND TECHNOLOGY

**DRAFT** Notes to Financial Statements (continued)

Year ended March 31, 2022

## 10. Financial instrument classification (continued):

- (b) Restricted investments for endowments, bursaries and other consist of cash, pooled fund investments in money market, guaranteed investment certificates, fixed term bonds and Canadian equities. The maturity profile of the bonds included in restricted investments is as follows:

2022	Within 1 year	2 - 5 years	6 - 10 years	Over 10 years	Total
Carrying value	\$ 373,201	\$ 594,466	\$ 238,529	\$ 100,151	\$ 1,306,347
Percentage of total	29	46	18	7	100
2021	Within 1 year	2 - 5 years	6 - 10 years	Over 10 years	Total
Carrying value	\$ 93,505	\$ 605,517	\$ 205,572	\$ 183,591	\$ 1,088,185
Percentage of total	8	56	19	17	100

- (c) The College entered into an interest rate swap agreement in a prior year to economically manage the floating interest rate of the bankers' acceptance loan (note 4(a)).

Under the terms of the interest rate swap agreement, the College has contracted with the counter-party to pay a fixed rate of interest including stamping fee of 0.45% of 5.75% (2021 - 0.45% of 5.49%), while receiving interest at a variable rate to be set quarterly based on the bankers' acceptance rates of 5.49%. The maturity date of the interest rate swap agreement is June 13, 2026.

# SIR SANDFORD FLEMING COLLEGE OF APPLIED ARTS AND TECHNOLOGY

**DRAFT** Notes to Financial Statements (continued)

Year ended March 31, 2022

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## 10. Financial instrument classification (continued):

The notional value of the interest rate swap agreement at March 31, 2022 is \$458,000 (2021 - \$552,000) and is amortized quarterly during the term of the interest rate swap agreement.

The fair value of the interest rate swap agreement at March 31, 2022 is \$25,000 (2021 - \$62,000) and is recorded as a deferred derivative liability on the statement of financial position.

The following provides an analysis of financial instruments that are measured subsequent to initial recognition at fair value, grouped into Level 1 to Level 3 based on the degree to which the fair value is observable:

- Level 1 - fair value measurements are those derived from quoted prices (unadjusted) in active markets for identical assets or liabilities using the last bid price;
- Level 2 - fair value measurements are those derived from inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices); and
- Level 3 - fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data (unobservable inputs).

All cash, short-term investments, long-term investments and restricted investments for endowments, bursaries and other are classified as Level 1 financial instruments. The deferred derivative liability is classified as a Level 3 financial instrument.

There were no transfers between levels for the years ended March 31, 2022 and 2021. For a sensitivity analysis of financial instruments recognized in Level 3, see note 11 - interest rate risk, as the prevailing interest rate is the most significant input into the fair value of the instrument.

# SIR SANDFORD FLEMING COLLEGE OF APPLIED ARTS AND TECHNOLOGY

**DRAFT** Notes to Financial Statements (continued)

Year ended March 31, 2022

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## 11. Risk management:

### (a) Credit risk:

Credit risk is the risk of financial loss to the College if a debtor fails to make payments of interest and principal when due. The College is exposed to this risk relating to its cash, debt holdings in its investment portfolio and accounts receivable. The College holds its cash accounts with federally regulated chartered banks which are insured by the Canadian Deposit Insurance Corporation. In the event of default, each of the College's cash accounts are insured up to \$100,000 (2021 - \$100,000).

The College's investment policy operates within the constraints of the investment guidelines issued by MCU. The College policy puts limits on the bond portfolio, including portfolio composition, issuer type, bond quality, aggregate issuer, corporate sector and general guidelines for geographic exposure. All fixed income portfolios are measured for performance on a semi-annual basis and monitored by management on a monthly basis. Externally restricted and endowment funds, which are generally money and donations for scholarships and bursaries are invested in corporate bonds with a credit rating of A(R-1) or better. All other College funds are restricted to Corporate bonds with a rating of AAA.

The maximum exposure to investment credit risk is outlined in note 10.

The College measures its exposure to credit risk based on how long the amounts have been outstanding. An impairment allowance is set up based on the College's historical experience regarding collections. The maximum exposure to credit risk from receivables of the College at March 31, 2022 is the carrying value of these assets.

# SIR SANDFORD FLEMING COLLEGE OF APPLIED ARTS AND TECHNOLOGY

**DRAFT** Notes to Financial Statements (continued)

Year ended March 31, 2022

## 11. Risk management (continued):

MCU and MLTSD receivables are due from government for program grants. Accounts receivable includes student receivables and other receivables as noted in the table below. Credit risk is mitigated by financial approval processes before a student is enrolled and due to the highly diversified nature of the student population. All receivables are due in the next 30 days.

	2022	2021
MCU and MLTSD receivables	\$ 5,606,958	\$ 7,632,735
Accounts receivable:		
Student receivables	688,040	650,933
Other grant receivables	2,107,796	959,172
Other receivables	4,927,605	3,158,042
	7,723,441	4,768,147
Less allowance for doubtful accounts	545,850	453,880
	7,177,591	4,314,267
	\$ 12,784,549	\$ 11,947,002

Student receivables not impaired are collectible based on the College's assessment and past experience regarding collection rates.

There have been no significant changes from the previous year in the exposure to credit risk or policies, procedures and methods used to measure the risk.

### (b) Market risk:

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate as a result of market factors. Market factors include three types of risk: currency risk, interest rate risk and equity risk.

The College's investment policy operates within the constraints of the investment guidelines issued by MCU. The policy's application is monitored by management, the investment managers and the Board. Diversification techniques are utilized to minimize risk.

# SIR SANDFORD FLEMING COLLEGE OF APPLIED ARTS AND TECHNOLOGY

**DRAFT** Notes to Financial Statements (continued)

Year ended March 31, 2022

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## 11. Risk management (continued):

The investment policy outlines an asset mix comprising:

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Fixed income	33% - 53%
Equities	45% - 65%
Cash and short-term investments	0% - 22%

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The policy sets limits and the maximum amount allowable per investment grade non-government fixed income issue at the greater of 15% of the total portfolio or 20% of the fixed income portfolio.

### (i) Currency risk:

Currency risk relates to the College operating in different currencies and converting non-Canadian earnings at different points in time at different foreign exchange rates when adverse changes in foreign currency rates occur. The College's exposure to foreign currency risk is based on its investments in foreign denominated equity investments.

There have been no significant changes from the previous year in the exposure to currency risk or policies, procedures and methods used to measure the risk.

### (ii) Interest rate risk:

Interest rate risk is the potential for financial loss caused by fluctuations in fair value or future cash flows of financial instruments because of changes in market interest rates.

The College is exposed to this risk through its interest-bearing investments and long-term debt.

# SIR SANDFORD FLEMING COLLEGE OF APPLIED ARTS AND TECHNOLOGY

**DRAFT** Notes to Financial Statements (continued)

Year ended March 31, 2022

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## 11. Risk management (continued):

The College mitigates interest rate risk on its long-term debt through a derivative financial instrument that exchanges the variable rate inherent in the long-term debt for a fixed rate (note 4(a)). Therefore, fluctuations in market interest rates would not impact future cash flows and operations relating to the term debt.

The College's bond portfolio has interest rates ranging from 1.34% to 3.35% (2021 - 0.70% to 3.85%) with maturities ranging from April 19, 2022 to May 16, 2030 (2021 - April 19, 2021 to April 3, 2049).

The College estimates a 1% fluctuation in interest rates would not have a material impact on the fair value of the College's bonds and the interest rate swap. The College's long-term debt, as described in note 4, would not be impacted as the inherent variable rate of the debt has been fixed with the use of the aforementioned derivative interest rate swap.

There have been no significant changes from the previous year in the exposure to interest rate risk or policies, procedures and methods used to measure the risk.

### (iii) Equity risk:

Equity risk is the uncertainty associated with the valuation of assets arising from changes in equity markets. The College is exposed to this risk through its equity holdings within its investment portfolio. At March 31, 2022, a 10% movement in the stock markets with all other variables held constant would have an estimated effect on the fair values of the College's equities of \$535,000 (2021 - \$510,000).

There have been no significant changes from the previous year in the exposure to equity risk or policies, procedures and methods used to measure the risk.

# SIR SANDFORD FLEMING COLLEGE OF APPLIED ARTS AND TECHNOLOGY

**DRAFT** Notes to Financial Statements (continued)

Year ended March 31, 2022

## 11. Risk management (continued):

### (c) Liquidity risk:

Liquidity risk is the risk that the College will not be able to meet all cash outflow obligations as they come due. The College mitigates this risk by monitoring cash activities and expected outflows through extensive budgeting and maintaining investments that may be converted to cash in the near term if unexpected cash outflows arise. The following table sets out the contractual maturities (representing undiscounted contractual cash flows of financial liabilities):

	Within 6 months	6 months to 1 year	1 - 5 years	Greater than 5 years
Accounts payable and accrued liabilities	\$ 18,013,831	\$ 2,557,447	\$ —	\$ —
Accrued payroll and employee benefits	10,911,382	136,920	—	—
Long-term debt	680,520	691,385	5,864,358	4,044,995

Derivative financial liabilities mature as described in note 10(c).

There have been no significant changes from the previous year in the exposure to liquidity risk or policies, procedures and methods used to measure the risk.



# SIR SANDFORD FLEMING COLLEGE OF APPLIED ARTS AND TECHNOLOGY

**DRAFT** Notes to Financial Statements (continued)

Year ended March 31, 2022

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## 11. Risk management (continued):

### (d) Other risk:

The College's main source of revenue is tuition and government operating grants. In March 2020, the COVID-19 outbreak was declared a pandemic by the World Health Organization. This resulted in the Canadian and Provincial governments enacting emergency measures to combat the spread of the virus. The College halted all in-person activity and closed its facilities to staff and students and moved to online education format beginning in March 2020 based on recommendations from Public Health Ontario. The College announced a gradual return to campus approach for academic delivery effective January 31, 2022. Full in-person learning has resumed in the Spring 2022 semester for certain academic programs while other programs continue to be delivered online or with a hybrid mix of online and in-person.

The impact of COVID-19 is expected to negatively impact operations for a duration that cannot be reasonably predicted. The overall operational and financial impact is highly dependent on the duration of COVID-19, including the potential occurrence of additional waves of the pandemic, and could be affected by other factors that are currently not known at this time.

## 12. Fleming College Foundation:

Fleming College Foundation (the "Foundation") was established to raise funds for the use of the College. The Foundation was incorporated under the Corporations Act (Ontario) and is a registered charity under the Income Tax Act (Canada).

As defined by the Chartered Professional Accountants of Canada PSAB accounting recommendations for Government NPOs, the College controls the Foundation operations in that they have common board members controlling both entities. The majority of fundraising has been carried out by the College since April 1, 2011.

The Foundation's financial statements have not been consolidated in the College's financial statements. Separate financial statements of the Foundation are available upon request.

# SIR SANDFORD FLEMING COLLEGE OF APPLIED ARTS AND TECHNOLOGY

**DRAFT** Notes to Financial Statements (continued)

Year ended March 31, 2022

## 12. Fleming College Foundation (continued):

Financial summaries of the Foundation as at and for the year ended March 31 are as follows:

	2022	2021
<b>Financial position</b>		
Total assets	\$ 6,273	\$ 6,112
Total liabilities	6,273	6,112
Fund balances	\$ –	\$ –
<b>Results of operations</b>		
Total revenue	\$ 17,522	\$ 18,745
Total expenses	6,273	6,281
Transfers to Fleming College	11,249	12,464
Excess of revenue over expenditures	\$ –	\$ –

The net resources of the Foundation amount to nil (2021 - nil).

## 13. Commitments:

The College is committed to the following operating lease payments in each of the following years:

2023	\$ 544,884
2024	371,640
2025	317,364
2026	249,061
2027	123,954
	<b>\$ 1,606,903</b>

# SIR SANDFORD FLEMING COLLEGE OF APPLIED ARTS AND TECHNOLOGY

***DRAFT*** Notes to Financial Statements (continued)

Year ended March 31, 2022

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## **14. Comparative information:**

Certain comparative information has been reclassified to conform with the financial statement presentation adopted in the current year.



## Board of Governors

### Briefing Note



# FLEMING

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**Topic:** Internally Restricted Net Assets  
**Report To:** Public Board Meeting  
*Recommended by the Finance and Audit Committee on May 18, 2022 for approval by the Board of Governors*  
**Meeting Date:** June 22, 2022  
**Prepared By:** Drew Van Parys, Executive Vice-President, Finance and Administrative Services  
Annie Lam, Vice-President, Corporate Finance

### Recommendation

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That the Board of Governors of Sir Sandford Fleming College approve the transfer of \$10,000 to Sports Field Capital Reserve Fund effective March 31, 2022, from unrestricted to internally restricted net assets.

### Overview

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Internal restricted net assets represent funds restricted by Board of Governors for the purpose of capital repairs and improvements to Fleming.

The Sports Field Complex agreement was signed on May 1, 2013, by the City of Peterborough and Fleming College. As part of the agreement, each party shall contribute a minimum of \$10,000 per year to the Capital reserve fund. The Capital reserve fund was created to be used for future capital repairs and improvements of the Complex.

The balance of the Internally Restricted Net Assets is \$80,000 as of March 31, 2022, with Fleming contribution of \$10,000 in 2021-22. The City of Peterborough's cumulative contribution of \$80,000 is in the liabilities as at March 31, 2022 and will be transferred to revenue if/when future expenses are incurred.

To note, the reserve is monitored in relation to the condition of the Sports Field Complex on an ongoing basis. This is reflected in note 7 in our annual financial statements.

### Supporting Documentation

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N/A



## Board of Governors

### Briefing Note



# FLEMING

**Topic:** Draft 2022-2023 Financial Plan (Preliminary Budget)  
**Report To:** Public Board Meeting  
*Recommended by the Finance and Audit Committee on May 18, 2022 for approval by the Board of Governors*  
**Meeting Date:** June 22, 2022  
**Prepared By:** Drew Van Parys, Executive Vice-President, Finance and Administration Services  
Annie Lam, Vice-President, Corporate Finance  
Greg Edwards, Director, Financial Services and Controllershship  
Leah Koehler, Manager Financial Planning and Analysis

### Recommendation

That the Board of Governors of Sir Sandford Fleming College approve the Fleming College 2022-2023 Preliminary Budget which provides for:

Revenue of \$159.8M

Expenditures of \$159.8M

Total Capital Expenditure of \$10.5M, of which \$6.6M is from external funding sources, and

Net Assets at March 31, 2023 of \$37.9M

That the Finance and Audit Committee recommend that the Board of Governors of Sir Sandford Fleming College approve the Preliminary Budget to be submitted to the Ministry of Colleges and Universities as presented.

### Overview

Fleming College Administration has developed the Draft Financial Plan for 2022-2023 (Preliminary Budget) and is recommending the Plan for approval. The Plan is projecting a balanced budget (i.e. total revenues equal to total expenditures).

Overall, this budget represents a return to pre-pandemic levels from an operational perspective. In the below table we present, for comparative purposes, the '19-20 actual results, in addition to the past 2 years of actuals:

	<b>'22-23 BUDGET</b>	<b>'21-22 ACTUAL</b>	<b>'20-21 ACTUAL</b>	<b>'19-20 ACTUAL (Pre-pand.)</b>
Student Tuition	55.6	37.4	37.0	55.4
Grant and SSM	63.0	64.0	62.9	45.7
Other Revenue	41.2	36.8	27.9	38.2
<b>Total Revenue</b>	<b>159.8</b>	<b>138.2</b>	<b>127.9</b>	<b>139.3</b>
Salaries & Benefits	82.2	74.9	72.9	80.3
Non-Salary	40.2	28.6	28.1	39.8
Other Expenditures	37.4	35.8	30.3	17.0
<b>Total Expenditures</b>	<b>159.8</b>	<b>139.3</b>	<b>131.3</b>	<b>137.1</b>
<b>Net</b>	<b>0</b>	<b>(1.1)</b>	<b>(3.4)</b>	<b>2.2</b>

Relevant analysis and background details supporting the budget are as follows. Details can be found in Attachment 1 – Statement of Revenue and Expenditures, as well as the attached Financial Plan.

## **REVENUE:**

Grants and Reimbursements are comparable to pre-pandemic levels. The Ministry has confirmed that the corridor funding will not be reduced this coming year, accordingly the only adjustment to the performance funding grant is regarding the claw-back for international students.

Domestic Full-Time tuition is based on the enrollment plan. Accordingly, revenues are higher than pre-pandemic levels for the Spring semester, but slightly lower for the Fall and Winter semesters. International Full-Time tuition is comparable to pre-pandemic levels. In aggregate, tuition revenue is approximately \$150K higher than pre-pandemic levels.

Total Other Revenue is projected to be \$3.0M higher than pre-pandemic levels. This includes a range of activities including ancillary fees, deferred capital contributions, research, and contract training. Several of these areas are projecting lower revenues relative to pre-pandemic levels due to a ramp-up needed post-COVID. Other items, including the new private career college and research are driving the net increase of \$3.0M.

## **EXPENSES**

Full Time Salaries have increased from pre-pandemic levels by \$1.75M; Part Time wages have decreased \$1.3M. Overall, Salaries and Benefits has increased \$1.9M – driven by an increase in the benefits rate of 2% compared to pre-pandemic levels.

Existing employee headcount is reduced compared to the pre-pandemic level but increased over the prior year. There were a number of new roles that were submitted as ‘asks’ during the current budget

cycle. Previous SMT discussion resulted in all of these roles being deferred, pending review of actual enrollment in the fall. The total cost of these new roles embedded in the budget is approximately \$1.05M.

Academic Supports were reduced by \$334K compared to pre-pandemic levels, however the overall composition of this line has changed. General supplies are substantially lower and offset by higher software maintenance costs.

Staff Development is \$87K higher relative to pre-pandemic levels, however these expenditures were significantly suppressed during the pandemic, so this increase is justified from an 'investment in staff' perspective.

Travel, Accommodation and Hospitality is budgeted \$306K lower than pre-pandemic levels. While most travel is expected to resume to pre-pandemic levels the closure of the conference center operations is resulting in reduced expenditure from a budget perspective.

Advertising is \$187K higher than the pre-pandemic level, however this is after having several years of significantly reduced expenditure in this area, and the budget reflects plans to support the branding initiative.

Equipment Maintenance is expected to increase in the budgeted fiscal year by \$250K, this maintenance was deferred during the pandemic. In addition, a lot of equipment went unused – and accordingly will likely need additional maintenance.

Finance and Banking is showing a reduction of \$180K which is anticipated additional overhead recoveries as we attempt to maximize overhead from projects.

Service Fees are expected to increase by \$150K, attributable to positions contracted out from HR/RO as well as higher contract services for academic areas.

The Investment balance has been adjusted to reflected planned investment expenses, as listed on the Capital and Investment Listing. This balance represents the expenses that are not covered by specific grant funding. This reflects a \$625K increase over pre-pandemic levels. This line includes \$280K of incremental expenses related to PCC.

SSM, Skills Programs, Tuition Holdback Bursaries, Ministry Bursaries, Special Projects and FRP Projects all net to zero from an income statement perspective.

## **CAPITAL AND INVESTMENT LISTING**

The Capital Investment Plan (see Attachment 3) contains a summary of items that are budgeted for the 2022-23 fiscal period. Items are identified as either Capital or Expense based on our Capital Assets policy. The projection includes \$10.5M of total purchases, of which a total of \$6.5M is expected to be covered by external funding sources (i.e. FRP, research grants, etc.). The difference - \$4M will be internally funded.

The Capital Listing was established by having significant discussions by the Capital Budget Working Group which prioritized and agreed to a final listing of budgeted purchases. It should be noted that the driver of the \$4M internal spend was a detailed assessment and benchmarking regarding what sustainable cashflows should be for purposes of capital investment.

### **CASH FORECAST & KPIs**

A projected Balance Sheet and Statement of Cash Flows is presented in Attachment 2. It should be noted that projections regarding such statements are based on a large number of overarching assumptions. In general, however these projections note a very small positive cash outcome for the budgeted year (consistent with the overall balanced budget). In addition, these projected statements allow us to forecast KPIs (see Attachment 4). These KPIs are overall positive, except for the net income to revenue ratio – which is less than the benchmark rate of 1.5%.

### **SENSITIVITY ANALYSIS**

Attachment 1 (see 'Scenarios' tab) includes an illustration of 'best' and 'worst' case scenarios, representing the potential impact of a +/- 5% change in enrollment. The results show income varying by approximately \$1.9M.

### **Supporting Documentation**

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- Draft Fleming College 2022-2023 Financial Plan
- Attachment 1 – Statement of Revenue and Expenditure
- Attachment 2 – Balance Sheet and Cash Flows
- Attachment 3 - Capital Investment Plan > \$50,000 Report
- Attachment 4 - Financial Health and Sustainability Metrics





**FLEMING**

# **Fleming College**

Financial Plan  
2022-2023

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## **I. Summary**

The College Financial Plan for 2022-2023 anticipates a balanced budget.

Total revenues in this Financial Plan are forecasted at \$159.8 million, an increase of \$21.5 million (15.6%) from the 2021-2022 year-end actual results. Operating revenues are projected to increase by \$19.4 million driven by an increase in both domestic and international enrolment. The \$2.2 million increase in non-operating revenue streams primarily consists of new revenue from the public-private partnership.

Expenditures are planned at \$159.8 million, \$20.4 million (14.7%) greater than the 2021-2022 year- end actual results. Operating expenses are increasing by \$17.6 million as the return to on campus activities comes with additional costs as compared to under the Pandemic restrictions.

Capital Investment is budgeted at \$10.5 million with \$6.6 million projected to be funded by capital grants. Net assets are projected at \$37.9 million of which \$5.9 million is unrestricted.

**Fleming College Financial Plan  
Preliminary Budget 2022/2023**

(\$ 000's)

	Preliminary Budget 2022/2023	Year End Actual 2021/2022	\$ Increase (Decrease)	% Increase (Decrease)
<b>Revenue</b>				
Grants & Reimbursements	\$ 46,081	\$ 49,305	\$ (3,224)	(6.5%)
Student Tuition Fees	55,573	37,399	18,174	48.6%
Contract Training	589	514	75	14.6%
Other Income	14,218	10,646	3,572	33.6%
Amortization	5,283	4,510	773	17.1%
Skills, Bursaries, Ancillary & Projects	38,042	35,884	2,158	6.0%
<b>Revenue</b>	<b>159,786</b>	<b>138,258</b>	<b>21,528</b>	<b>15.6%</b>
<b>Operating Expenses</b>	<b>114,609</b>	<b>96,984</b>	<b>17,625</b>	<b>18.2%</b>
Amortization Expense	7,748	6,632	1,116	16.8%
Skills, Bursaries, Ancillary & Projects	37,429	35,727	1,702	4.8%
<b>Expenses</b>	<b>\$ 159,786</b>	<b>\$ 139,343</b>	<b>20,443</b>	<b>14.7%</b>
<b>Excess of Revenue over Expenditures</b>	<b>\$ -</b>	<b>\$ (1,085)</b>	<b>\$ 1,085</b>	<b>(100.0%)</b>
	Projected Balance Mar 31/23	Year End Balance Mar 31/22	\$ Increase (Decrease)	% Increase (Decrease)
<b>NET ASSETS</b>				
<b>Invested in Capital Assets</b>				
As of April 1, 1997	\$ 2,417	\$ 2,417	\$ -	
Since April 1, 1997	22,719	20,552	2,167	
<b>Total Invested in Capital Assets</b>	<b>25,136</b>	<b>22,969</b>	<b>2,167</b>	<b>9.4%</b>
<b>Unrestricted</b>				
Operating (Board Reserves)	15,239	17,646	(2,407)	
Accrued vacation pay, Future Benefits and Derivative & Sick Leave & PSA *	(9,317)	(9,557)	240	
<b>Total Unrestricted</b>	<b>5,922</b>	<b>8,089</b>	<b>(2,167)</b>	<b>(26.8%)</b>
<b>Internally Restricted</b>	<b>80</b>	<b>80</b>	<b>-</b>	
<b>Subtotal Net Assets</b>	<b>31,138</b>	<b>31,138</b>	<b>-</b>	<b>0.0%</b>
<b>Externally restricted</b>	<b>6,793</b>	<b>6,793</b>	<b>-</b>	
Accumulated remeasurement gain	(25)	(25)	-	
<b>TOTAL NET ASSETS</b>	<b>\$ 37,906</b>	<b>\$ 37,906</b>	<b>\$ -</b>	<b>0.0%</b>

## II. Revenue

College revenues are forecasted at \$159.8 million, an increase of \$21.5 million (16%) from the 2021-2022 year-end actual results. The increase in revenue is mainly from 74% increase in international tuition revenue, a 14% increase in domestic tuition revenue, and an 34% increase in other income.

### SIR SANDFORD FLEMING COLLEGE

#### Statement of Revenue

#### Preliminary Budget - 2022/2023

(\$ 000's)

	Preliminary Budget 2022-2023	Prior Year Actual March 31, 2022	Change from Prior Year Actual \$	Change from Prior Year Actual %
<b>Revenue</b>				
Grants and Reimbursements	\$ 46,081	\$ 49,305	\$ (3,224)	(6.5%)
Full-time Tuition	52,048	34,679	17,369	50.1%
Part-time Tuition	3,525	2,720	805	29.6%
Student Tuition Fees	55,573	37,399	18,174	48.6%
Contract Training	589	514	75	14.6%
Other Income	14,218	10,646	3,572	33.6%
Amortization of Deferred Capital Contributions	5,283	4,510	773	17.1%
<b>Total Operating Revenues</b>	<b>121,744</b>	<b>102,374</b>	<b>19,370</b>	<b>18.9%</b>
Service System Manager	16,915	14,652	2,263	15.4%
Skills Programs	2,695	2,931	(236)	(8.1%)
Tuition Holdback Bursaries	2,333	1,858	475	25.6%
Ministry Bursaries	800	670	130	19.4%
Special Projects	6,567	11,747	(5,180)	(44.1%)
Facilities/Equipment Renewal and Renovation	1,196	544	652	119.9%
Ancillary Operations	6,115	3,482	2,633	75.6%
Private Career College Operations	1,421	-	1,421	100.0%
<b>Total Revenue</b>	<b>\$ 159,786</b>	<b>\$ 138,258</b>	<b>\$ 21,528</b>	<b>15.6%</b>

Highlights of significant budget assumptions and budget changes in revenue are summarized as follows:

## 1. Grants and Reimbursements

Grants are budgeted to decrease by \$3.2 million from 2021-2022 as follows:

Grant Revenue					
(\$ 000's)					
	Preliminary Budget 2022-2023	Prior Year Actual March 31, 2022	Change from Prior Year Actual \$	Change from Prior Year Actual %	
Basic Operating Grant	\$ 14,784	\$ 19,820	\$ (5,036)	(25.4%)	
Performance Funding Grant	19,063	14,887	4,176	28.1%	
College Funding Grant	<b>\$ 33,847</b>	<b>\$ 34,707</b>	<b>(860)</b>	<b>(2.5%)</b>	
BScN Grant	4,200	3,712	488	13.1%	
Small Northern & Rural Grant	3,968	3,968	-	0.0%	
Second Career Grant	250	252	(2)	(0.8%)	
Apprentice Grants	1,712	1,530	182	11.9%	
Special Needs Grants	858	773	85	11.0%	
Municipal Tax Credit	303	274	29	10.6%	
Rental Grants	101	99	2	2.0%	
Medical & Clinical Grant	350	380	(30)	(7.9%)	
COVID 19 Support Fund	-	3,200	(3,200)	(100.0%)	
Misc. Recoveries	492	410	82	20.0%	
<b>Grants and Reimbursements</b>	<b>\$ 46,081</b>	<b>\$ 49,305</b>	<b>\$ (3,224)</b>	<b>(6.5%)</b>	

Many of the grant forecasts are influenced by enrolment projections and are subject to increases or decreases as enrolment changes. The most significant change is that support funding was received last year to offset the increased operating costs as a result of the COVID 19 pandemic.

## 2. Student Tuition Fees

Tuition fee revenue is expected to be \$55.6 million, an increase of \$18.7 million (49%) from the 2021-2022 year-end actual results.

Full time tuition is based on a College enrolment plan that is detailed at the program level using approved tuition rates that vary by program. Overall, the enrolment plan is projecting an increase in Domestic and International enrolment, particularly as COVID-19 restrictions end.

A delayed start to the winter 2022 semester resulted in an additional two weeks of tuition being deferred into 2022-2023 and recognized as revenue in this budget.

## 3. Contract Training

Contract training revenue is subject to annual fluctuation dependant on client groups and specific contracts acquired.

#### **4. Other Income**

Total other income is projected to increase by \$3.6 million (34%) from the 2021-2022 year-end actual results. Other income derives from a variety of sources, including provincially funded projects/programs, administrative fees, bookstore and food services commissions, as well as recovery from students for student supply fees, academic fees for field placements, and international student health fees.

Most sources of revenue are projected to increase consistent with the increase in expected enrolment and return to on campus activities.

#### **5. Non-Operating Revenues**

Non-operating revenues vary significantly year over year as many are based on contractual agreements negotiated annually.

The College entered into a new provincial contract in 2020-21 as the Muskoka & Kawartha region System Service Manager. The continuation of the contract for 2022-2023 will result in additional revenue of \$2.3 million. Most of these funds are transfer payments to the employment service providers including Fleming Employment Services.

Skills Programs include the College contracts for Literacy Basic Skill and Employment Services (CREW).

Tuition Holdback and Ministry Bursaries represent the standard annual bursaries that are disbursed. As tuition will be increased this year the holdback for disbursement will also be increased.

Special Projects include newly negotiated funding agreements, primarily for projects managed through the Office of Applied Research.

Facility Renewal and Renovation Projects revenue represents funding received from the federal and provincial governments for facility and other projects as well as funding received and allocated for items under \$5,000 of value, such as academic equipment and personal computers. Items over \$5,000 are deemed capital assets. While grants are relatively stable, the mix between capital asset and expense will change from year to year depending on the nature and value of these items.

Ancillary Operations revenues are associated with the College residence and parking operations. On-campus activity is expected to fully resume and as such, revenues are expected to assume pre-pandemic levels.

Private Career College partnership operations \$1.4 million are new this year and calculated based on estimated fall and winter semester intake.

### III. Expenditures

College expenditures are budgeted at \$159.8 million, an increase of \$20.4 million (15%) from the 2021-2022 year-end actual results. Much of the anticipated increase is the result of increased on-campus activities, as well as \$12.5 million increase in non-operating areas that are offset by increases in funding.

#### SIR SANDFORD FLEMING COLLEGE

##### Statement of Expenditures

##### Preliminary Budget - 2022/2023

(\$ 000's)

	Preliminary Budget 2022-2023	Prior Year Actual March 31, 2022	Change from Prior Year Actual \$	Change from Prior Year Actual %
<b>Expenditures</b>				
<b>Salaries and Benefits</b>				
Salaries, Full Time	\$ 49,706	\$ 46,450	\$ 3,256	7.0%
Salaries, Part Time	17,132	14,958	2,174	14.5%
<b>Total Salaries</b>	<b>66,838</b>	<b>61,408</b>	<b>5,430</b>	<b>8.8%</b>
Benefits	15,349	13,586	1,763	13.0%
<b>Total Salaries and Benefits</b>	<b>82,187</b>	<b>74,994</b>	<b>7,193</b>	<b>9.6%</b>
<b>Non-Salary Expenses</b>				
Instructional Support Costs	5,557	4,430	1,127	25.4%
Staffing Development	640	238	402	168.9%
Business Travel, Accommodation & Hospitality	973	100	873	873.0%
Advertising	1,580	861	719	83.5%
Telephone, Audit, Legal & Insurance	1,380	1,471	91	-6.2%
Equipment Maintenance	818	516	302	58.5%
Plant and Security Contracts	3,436	3,313	123	3.7%
Rentals and Taxes	703	442	261	59.0%
Utilities	2,976	2,090	886	42.4%
Contract Services Trent	2,400	2,463	63	-2.6%
International Payments	6,569	3,704	2,865	77.3%
Finance and Banking	- 692	1,769	1,077	-60.9%
Other Service Fees	5,930	3,980	1,950	49.0%
Long Term Debt Interest	152	151	1	0.7%
Amortization of Capital Assets	7,748	6,632	1,116	16.8%
<b>Total Non-Salary Expenses</b>	<b>40,170</b>	<b>28,622</b>	<b>11,548</b>	<b>40.3%</b>
<b>Total Operating Expenditures</b>	<b>122,357</b>	<b>103,616</b>	<b>18,741</b>	<b>18.1%</b>
<b>Investments</b>	<b>1,951</b>	<b>1,558</b>	<b>393</b>	<b>25.2%</b>
Service System Management	16,605	14,435	2,170	15.0%
Skills Programs	2,695	2,925	230	-7.9%
Tuition Holdback Bursaries	2,333	1,858	475	25.6%
Ministry Bursaries	800	670	130	19.4%
Special Projects	6,567	10,459	3,892	-37.2%
Facilities/Equipment Renewal and Renovation	1,060	544	516	94.9%
Ancillary Operations	5,418	3,548	1,870	52.7%
Net Asset Adjustment	-	270	270	-100.0%
<b>Total Expenditures</b>	<b>\$ 159,786</b>	<b>\$ 139,343</b>	<b>\$ 20,443</b>	<b>14.7%</b>



Highlights of significant budget assumptions and budget changes on expenditures are summarized as follows:

### **1. Full Time Salaries**

The increase in full time (FT) salaries was budgeted based on Faculty and Support Staff Collective Agreements. FT salaries also include approved staff sabbaticals and a provision for sick leaves. Overall FT salary expenditures are projected to increase by \$3.3 million (7%) over the 2021-22 year-end actuals. Hiring plans have been limited to positions deemed critical for College operations and, wherever possible, new hires have been delayed or postponed.

### **2. Part Time Salaries**

Part time (PT) salaries are expected to increase by \$2.2 million (15%) from the 2021-2022 year-end actuals. There is an expected increase in academic part time salaries of \$2.4 million which is the result of section size limitations imposed under pandemic restrictions. Additionally, there is an increase to other part time salaries of \$1.1 million. This increase is representative of the resumption of some positions that were put on hold as part of cost savings measures in 2020-2021.

### **3. Instructional Support Costs**

Instructional support costs including a variety of costs for classroom supplies, field camps, computer software and software maintenance licenses. With an increase of in person delivery and increased enrolment, these costs are increasing by \$1.1 million (25%).

### **4. Staffing Development**

Staffing Development costs are anticipated to increase by \$0.4 million over the 2021-2022 actuals. This represents a return to a regular level of professional development training for staff. In 2021-2022 there were limited opportunities for professional development as most in person courses were cancelled due to pandemic restrictions.

### **5. Business Travel, Accommodation & Hospitality**

Travel budgets are planned to increase by \$0.7 million as a result of an increase in on campus face to face meetings as pandemic restrictions are eased and more on campus activities can take place, including recruitment fairs.

### **6. Advertising**

Advertising is being increased by \$0.7 million as the new branding campaign is scheduled to continue and other recruitment activities, which were cancelled in 2021-2022, are expected to resume this year.

## **7. Equipment Maintenance**

Many of the scheduled maintenance activities were put on hold or delayed where possible during 2021-22. The current year budget reflects a return to regular maintenance routines and will see an increase of \$0.3 million.

## **8. Utilities**

With limited in person activity during 2021-22 there were recognized savings on utilities. As we return to more on campus activity, as well as factor in known increases to utilities rates, the impact is expected to be an increase of \$0.8 million.

## **9. International Payments**

Funding required for international student health insurance and payment to recruiting agents are planned with a significant increase of \$2.8 million based on increased international enrolment.

## **10. Non-Operating Expenditures**

As previously described with Non-Operating Revenues, the college enters into many contractual agreements negotiated annually that can vary significantly year to year. Any changes to expenses under these contracts are offset by similar changes in revenue. Outside of these agreements the college also provides funding for investment into assets and/or projects that are not capital asset by nature.

The 2021-2022 planned investments of \$1.9 million includes \$400K for upgrades to staff and student computers, \$279K for an update to the Evolve ERP system, \$240K for classroom audio visual updates, \$218K for improvements required to operate a new Plumbing Apprenticeship Program and \$192K for Apprenticeship enhancements. The remaining balance includes software updates, investment in equipment to support academic programs and repairs to buildings and roadways.

## IV. Capital

Capital spending for fiscal year 2022-23 is budgeted at \$10.5 million of which \$6.6 million is funded from various grant sources. The balance of \$4.0 million is capital funded by the College.

A summary of planned capital expenditures is as follows:

	<b>College Funded</b>	<b>Grant Funded</b>	<b>Total Capital</b>
Building Construction/Renovation	\$2,321,322	\$485,000	\$2,806,322
Network/IT Systems	\$528,424	-	\$528,424
Academic Equipment	\$908,129	\$1,980,315	\$2,888,444
Applied Research	-	\$4,108,359	\$4,108,359
Corporate Services	\$208,525	-	\$208,525
Total	<u>\$3,966,400</u>	<u>\$6,573,674</u>	<u>\$10,540,074</u>

**SIR SANDFORD FLEMING COLLEGE**  
**Statement of Revenue and Expenditures**  
**22-23 Preliminary Budget**

	Proposed Scenario	Worst Case Scenario	Best Case Scenario
	Preliminary Budget 31-Mar-2022	Preliminary Budget 31-Mar-2022	Preliminary Budget 31-Mar-2022
<b>Revenue</b>			
<b>Grants and Reimbursements</b>	<b>46,081,344</b>	<b>46,191,707</b>	<b>45,970,982</b>
Tuition FT Spring	2,511,590	2,386,011	2,637,170
Tuition FT Fall	6,403,937	6,084,055	6,723,818
Tuition FT Winter	6,572,574	6,331,466	6,813,682
Domestic Full-time Tuition	15,488,101	14,801,532	16,174,670
Tuition International FT Spring	6,921,457	6,577,058	7,265,856
Tuition International FT Fall	14,717,670	13,983,517	15,451,823
Tuition International FT Winter	14,920,245	14,276,660	15,563,829
International Full-time Tuition	36,559,372	34,837,235	38,281,508
<b>Full-time Tuition</b>	<b>52,047,473</b>	<b>49,638,767</b>	<b>54,456,178</b>
<b>Part-time and Other Tuition</b>	<b>3,525,459</b>	<b>3,525,459</b>	<b>3,525,459</b>
<b>Student Tuition Fees</b>	<b>55,572,932</b>	<b>53,164,226</b>	<b>57,981,637</b>
<b>Contract Training</b>	<b>588,680</b>	<b>588,680</b>	<b>588,680</b>
College Ancillary Operations	765,000	765,000	765,000
Fee for Service	1,964,820	1,964,820	1,964,820
Fundraising	13,500	13,500	13,500
Other Income	2,181,027	2,178,510	2,183,543
Student Fees	9,294,067	9,030,215	9,557,923
<b>Total Other Income</b>	<b>14,218,414</b>	<b>13,952,045</b>	<b>14,484,786</b>
Input - Revenue <b>Amortization of Deferred Capital Contributions</b>	5,283,043	5,283,043	5,283,043
<b>Total Operating Revenues</b>	<b>121,744,413</b>	<b>119,179,701</b>	<b>124,309,128</b>
<b>Service System Management</b>	<b>16,915,253</b>	<b>16,915,253</b>	<b>16,915,253</b>
<b>Skills Programs</b>	<b>2,694,923</b>	<b>2,694,923</b>	<b>2,694,923</b>
<b>Tuition Holdback Bursaries</b>	<b>2,332,897</b>	<b>2,332,897</b>	<b>2,332,897</b>
<b>Ministry Bursaries</b>	<b>800,000</b>	<b>800,000</b>	<b>800,000</b>
<b>Special Projects</b>	<b>6,566,608</b>	<b>6,566,608</b>	<b>6,566,608</b>
<b>Facilities Renewal and Renovation Projects</b>	<b>1,196,273</b>	<b>1,196,273</b>	<b>1,196,273</b>
<b>Ancillary Operations</b>	<b>6,114,593</b>	<b>6,114,593</b>	<b>6,114,593</b>
<b>PCC Revenues</b>	<b>1,421,069</b>	<b>1,421,069</b>	<b>1,421,069</b>
<b>Total Revenue</b>	<b>159,786,029</b>	<b>157,221,317</b>	<b>162,350,744</b>

**SIR SANDFORD FLEMING COLLEGE**  
**Statement of Revenue and Expenditures**  
**22-23 Preliminary Budget**

	Proposed Scenario	Worst Case Scenario	Best Case Scenario
	Preliminary Budget 31-Mar-2022	Preliminary Budget 31-Mar-2022	Preliminary Budget 31-Mar-2022
<b>Expenditures</b>			
<b>Salaries and Benefits</b>			
Academic, Full Time	23,674,253	23,674,253	23,674,253
Administration, Full Time	10,556,986	10,556,986	10,556,986
Support, Full Time	15,474,458	15,474,458	15,474,458
<b>Salaries, Full Time</b>	<b>49,705,697</b>	<b>49,705,697</b>	<b>49,705,697</b>
Academic, Part Time	14,822,755	14,461,350	15,184,160
Other, Part Time	2,308,975	2,308,975	2,308,975
<b>Salaries, Part Time</b>	<b>17,131,730</b>	<b>16,770,325</b>	<b>17,493,135</b>
Input - Expense: <b>Benefits</b>	<b>15,349,547</b>	<b>15,349,547</b>	<b>15,349,547</b>
<b>Total Salaries and Benefits</b>	<b>82,186,974</b>	<b>81,825,569</b>	<b>82,548,379</b>
<b>Non-Salary Expenses</b>			
Academic Delivery	2,290,576	2,250,463	2,330,689
Academic Supports	3,266,977	3,266,977	3,266,977
Staffing Development	639,837	639,837	639,837
Business Travel, Accommodation & Hospitality	973,340	973,340	973,340
Advertising	1,579,507	1,579,507	1,579,507
Telephone, Audit, Legal & Insurance	863,971	863,971	863,971
Equipment Maintenance	818,258	818,258	818,258
Plant and Security	3,435,954	3,435,954	3,435,954
Rentals and Taxes	703,276	680,476	726,076
Utilities	2,975,580	2,975,580	2,975,580
Contract Services Trent	2,400,000	2,400,000	2,400,000
Finance and Banking	(692,296)	(692,296)	(692,296)
International Payments	7,085,055	6,835,169	7,334,941
Service Fees	5,929,968	5,929,968	5,929,968
Long Term Debt Interest	152,000	152,000	152,000
Input - Expense: Amortization of Capital Assets	7,748,098	7,748,098	7,748,098
<b>Total Non-Salary Expenses</b>	<b>40,170,101</b>	<b>39,857,302</b>	<b>40,482,900</b>
<b>Total Operating Expenditures</b>	<b>122,357,075</b>	<b>121,682,871</b>	<b>123,031,279</b>
Investments	1,950,816	1,950,816	1,950,816
Service System Management	16,605,238	16,605,238	16,605,238
Skills Programs	2,694,923	2,694,923	2,694,923
Tuition Holdback Bursaries	2,332,897	2,332,897	2,332,897
Ministry Bursaries	800,000	800,000	800,000
Special Projects	6,566,608	6,566,608	6,566,608
Facilities Renewal and Renovation Projects	1,060,315	1,060,315	1,060,315
Ancillary Operations	5,418,157	5,418,157	5,418,157
<b>Total Expenditures</b>	<b>159,786,029</b>	<b>159,111,825</b>	<b>160,460,233</b>
<b>Net</b>	<b>-</b>	<b>(1,890,509)</b>	<b>1,890,511</b>

### Balance Sheet and Cash Flow

Ratio	Input Descriptions	Projected Balance March 31, 2023			Actual Balance March 31, 2021		
		Data	Calculation	Assessment (Pass/Fail)	Data	Calculation	Assessment (Pass/Fail)
Quick Ratio (1 or Higher)	Total Assets	208,954,534.00			196,028,026.00		
	Less: Capital Assets	117,465,453.00			116,385,680.00	(per FS)	
	Less: Restricted (Endowment and LT Inc)	10,207,200.00	(est based on PY FS)		9,615,285.00	(per FS)	
	Less: LT Investments	80,000.00	(est based on PY FS)		305,181.00	(per FS)	
		81,201,881.00			69,721,880.00		
	Current Liabilities	31,635,791.00			37,927,017.00		
	Ratio		2.57	PASS		1.84	PASS
Total Debt to Assets Ratio (35% or less)	Total Debt	43,782,154.00			53,020,275.00		
	Total Assets (less Endowments)	202,161,336.00			189,287,733.00		
	Ratio		21.7%	PASS		28.0%	PASS
Debt Servicing Ratio (3% or less)	Interest Expense and Repay LTD	1,371,905.27			1,698,863.00	(per FS)	
	Revenue	159,786,029.00			127,957,623.80		
	Ratio		0.9%	PASS		1.3%	PASS
Net Assets to Expense Ratio (60% or higher)	Adjusted Net Assets						
	Deferred Capital Contributions	85,177,877.00			85,338,755.00		
	Unrestricted Net Assets	5,921,800.00			9,944,700.00		
	Internally Restricted Net Assets	80,000.00			70,000.00		
	Investment In Capital Assets	25,136,327.00			22,208,778.00		
		116,316,004.00			117,562,233.00		
	Expenses	159,786,029.00			131,318,680.60		
	Ratio		73%	PASS		89.5%	PASS
Surplus (Deficit) to Revenue Ratio (1.5% or Higher)	Revenue	159,786,029.00			127,957,623.80		
	Expenses	159,786,029.00			131,318,680.60		
	Surplus (Deficit)	-			3,361,056.80		
	Ratio		0.0%	FAIL		-2.6%	FAIL
Annual Surplus (Deficit) (Positive)	Revenue	159,786,029.00			127,957,623.80		
	Expenses	159,786,029.00			131,318,680.60		
	Surplus (Deficit)	-	FAIL		3,361,056.80	FAIL	
Accumulated Surplus (Deficit) (Positive)	Unrestricted Net Assets	5,921,800.00			9,944,700.00		
	Internally Restricted Net Assets	80,000.00			70,000.00		
	Investment in Capital Assets	25,136,327.00			22,208,778.00		
		31,138,127	PASS		32,223,478	PASS	

**2022-2023 Capital Investment Plan > \$50,000 Report**

PROJECT NAME	BUSINESS NEED	College Base Capital	Enhanced College Capital Grants
<b>Building Construction/Renovations</b>			
Br-BAS Improvements	Project is to improve efficiency of HVAC systems with new BAS software.	\$ 200,000	\$ -
Br-Replace Glazing Units	To replace aging glazing units in B wing windows to maintain building envelope.	100,000	-
Br-Roof Repairs - Sutherland Main Building	Project is to replace aging roof membrane to maintain building envelope. Work would update insulation to reduce energy costs.	125,000	485,000
Br-Wayfinding (All Campuses)	Project is to improve wayfinding around all 3 campuses. Current wayfinding signage is confusing and updated signage would be AODA compliant.	100,000	-
Fr-Exterior Glazing	Project is to replace aging windows that leak or are draughty.	100,000	-
Fr-Plow Truck	Project is to purchase plow truck for frost campus. Existing truck is reaching the end of its useful life.	60,000	-
Fr-Replace HVAC Ductwork in Heavy Equipment Building	Project is to replace old ductwork and fans.	50,000	-
Fr-Roof Repairs - Frost Main Building	Project is to replace aging roof membrane to maintain building envelope. Work would update insulation to reduce energy costs.	300,000	-
HAL - Architectural Costs for Haliburton Residences	Phase 1 architectural work for Haliburton residence.	891,322	-
Ha-Roof Repairs - Main Building	Project is to replace aging roof membrane to maintain building envelope. Work would update insulation to reduce energy costs.	300,000	-
Subtotal Projects > \$50, 000		2,226,322	485,000
Subtotal Projects < \$50, 000		95,000	-
<b>Total Building Construction/Renovations</b>		<b>\$ 2,321,322</b>	<b>\$ 485,000</b>
<b>Network/IT Systems</b>			
AV Upgrades	Project is for continuation of the AV multi-year plan. This includes AV computer/monitors, switching equipment, projectors, mics, overhead cameras. The rooms noted below require upgrades to ensure they meet the needs of our faculty, staff and students.	\$ 169,592	\$ -
Back up Enhancements	This project requests funds to evaluate and upgrade the current IT backup infrastructure.	144,774	-
Virtualized Phone System (cloud calling)	Project is to begin a multi-year transition to a cloud system, which will reduce support, maintenance and costs. Project will include re-occurring cloud hosting services, migration and consulting services. Year 1 of the project will include replacing routers and headsets.	82,728	-
AV New Builds	Project will deploy AV to the noted rooms/areas below. These are new installs that will help enhance the student experience.	69,284	-
Frost GIS Server	Project is to add a server as close as possible to the Frost GIS students. The current ITS file storage services are not able to meet the high-performance demands during peak utilization, which creates issues for Frost GIS students).	51,705	-
Subtotal Projects > \$50, 000		518,083	-
Subtotal Projects < \$50, 000		10,341	-
<b>Total Network/IT Systems</b>		<b>\$ 528,424</b>	<b>\$ -</b>

<b>Academic Equipment</b>			
21-22 CERF Competitive - Carryforward	Carryforward of competitive CERF grant items.	\$ -	\$ 887,195
22-23 AEF Competitive Funding Placeholder	Funding for academic items to be determined. Amounts will be funded by AED.	-	422,393
SoTT01-Excavator	Project is to purchase a new hydraulic excavator for the heavy equipment program. This will complete the fleet complement of having 4/type and extend the current excavators' life.	274,037	-
SoTT07-Tractor Backhoe Hybrid	Purchase of a new backhoe due to aging fleet.	176,831	-
SoHW01-Nursing Sim	Purchase of 2 Nursing Anne Simulators.	-	147,563
21-22 AEF Competitive Carryforward	Carryforward of competitive AEF grant items.	-	143,000
SoTT05-Teaching Engine	Purchase of a full tier engine for MPH/EPG.	124,092	-
SoHW17-Philips Respironics	Purchase of BiPAP machine for upcoming RT program.	89,137	-
SoBIT01-Microwave Equipment	Project is to purchase 5 additional microwave units to complete the classroom set.	-	105,721
Perioperative/RT lab costs	Project to finish work on RT/perioperative lab.	100,000	-
SENRS01A-Truck	Purchase of a truck too be used in SENRS field trips.	52,739	-
SENRS05-Tractor	Purchase of a larger range tractor for the school and program to replace the John Deere 5065E that was stolen in summer 2021.	-	51,705
SoHW09-Hydrabrasion	Purchase of new medical esthetics equipment to make the program more attractive.	-	50,671
Subtotal Projects > \$50, 000		816,836	1,808,248
Subtotal Projects < \$50, 000		91,293	172,067
<b>Total Academic Equipment</b>		<b>\$ 908,129</b>	<b>\$ 1,980,315</b>
<b>Applied Research</b>			
CFI - CAMIIT	The building and equipment items were awarded as part of the CFI grant and will provide the CAMIIT research centre with the opportunity to expand research.	\$ -	\$ 889,277
CFI - Skilled Trades	This piece of equipment was awarded as part of the CFI grant and will provide Skilled Trades with the opportunity to expand research.	-	986,965
CFI - Hatchery & Aquaculture	This piece of equipment was awarded as part of the CFI grant and will provide the CIAP with the opportunity to automate its processes at the Frost Campus New CIAP Hatchery and thus expand aquaculture research.	-	2,164,687
Subtotal Projects > \$50, 000		-	4,040,929
Subtotal Projects < \$50, 000		-	67,430
<b>Total Applied Research</b>		<b>\$ -</b>	<b>\$ 4,108,359</b>
<b>Corporate Operations</b>			
Risk Management Software	Risk management software (cloud based GRC). Cost is for one-time implementation costs.	\$ 51,705	\$ -
Trade Show Booth	Trade show booth for student recruitment	156,820	-
Subtotal Projects > \$50, 000		208,525	-
Subtotal Projects < \$50, 000		-	-
<b>Total Corporate Operations</b>		<b>\$ 208,525</b>	<b>\$ -</b>
<b>Total 2022-2023 Capital Investment Plan</b>		<b>\$ 3,966,400</b>	<b>\$ 6,573,674</b>



**SIR SANDFORD FLEMING COLLEGE**  
**Financial Sustainability Metrics (Indicators)**  
**22-23 Preliminary Budget**

		Projected Balance March 31/23	Actual Balance March 31/22	Actual Balance March 31/21
<b>Ratios</b>	<b>Benchmarks</b>			
<b>Annual Surplus/(Deficit)</b> ( in millions of \$)	> \$ 0	\$ -	\$ (1 )	\$ (3 )
<b>Accumulated Surplus/(Deficit)</b> ( in millions of \$)	> \$ 0	\$ 31	\$ 31	\$ 32
		<b>Pass</b>	<b>Pass</b>	<b>Pass</b>
<b>Quick Ratio</b>	> 1:1	2.6	2.6	2.1
		<b>Pass</b>	<b>Pass</b>	<b>Pass</b>
<b>Debt to Assets Ratio</b>	< 35.0 %	21.7%	23.5%	25.7%
		<b>Pass</b>	<b>Pass</b>	<b>Pass</b>
<b>Debt Servicing Ratio</b>	< 3.0%	0.9%	1.0%	1.3%
		<b>Pass</b>	<b>Pass</b>	<b>Pass</b>
<b>Net Assets to Expense Ratio</b>	> 60.0%	72.8%	82.5%	89.5%
		<b>Pass</b>	<b>Pass</b>	<b>Pass</b>
<b>Net Income to Revenue Ratio</b>	> 1.5%	0.0%	(0.8%)	(2.6%)
		<b>Fail</b>	<b>Fail</b>	<b>Fail</b>



## Board of Governors

### Briefing Note



# FLEMING

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**Topic:** Consolidated Program Advisory Report 2018-2022  
**Report To:** Public Board Meeting  
**Meeting Date:** June 22, 2022  
**Prepared By:** Nat Leach, Dean, School of General Arts & Sciences and Academic Quality

### Recommendation

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That the Board of Governors of Sir Sandford Fleming College receive for information the Consolidated Program Advisory Report 2018-2022.

### Overview

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According to the Minister's Binding Directive, "The board of governors is to ensure that an advisory committee for each program of instruction or cluster of related programs offered at the college is established and is made up of a cross-section of persons external to the college who have a direct interest in and a diversity of experience and expertise related to the particular occupational area addressed by the program". An annual report to the Board is required by Fleming's new Program Advisory Committees Policy and Procedure in order to enable the Board to fulfill their responsibilities in this respect.

The consolidated report included covers the past four years of data on Program Advisory Committee activity and aligns with our previous 2018 College Quality Assurance Audit Process (CQAAP) and the current strategic plan. Over the last four years, we have made efforts to train PAC's in making recommendations that are specific and actionable in order to enable us to implement reasonable recommendations. We have also made improvements on the documenting of meetings and recommendations, and ensuring that PAC's are created for programs that had not previously had them. Our new PAC Policy and Procedure has more specifically outlined the processes for PAC meetings and recommendations.

The report attached outlines the activities that have been undertaken over the last four years and identifies areas for improvement in terms of ensuring appropriate PAC composition, regular meeting schedules, and the production of appropriate recommendations. It is worth noting that many PAC's were temporarily suspended during the pandemic; however, the increased opportunity to meet virtually has allowed expansion to the scope of the PAC's and has even increased member attendance and the ability to schedule meetings regularly.

Moving forward, our intention, following the approval of the new Policy and Procedure is to better integrate the PAC recommendations with the Program Quality Assurance process, including Program Review and the development of Program Improvement Plans.

In the attached report, PAC's are assessed both in terms of vitality (active and appropriate membership) and recommendations (appropriate recommendations and implementation). In terms of vitality, the colour-coded legend indicates where PAC's are active and engaged, and include an appropriate membership (green), where they are active and engaged, but need a review of membership (blue), where they are moderately active (yellow) and where they are inactive and/or require substantial review of membership (red).

In terms of recommendations, the colour-coded legend indicates where PAC's have provided suitable recommendations that have been implemented (green), where recommendations have been provided, and

implementation is planned or ongoing (blue), where recommendations have not been suitable or not possible to implement (yellow) and where recommendations have not been made, or have not been implemented (red).

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

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Active PAC’s are an essential component aligning the College’s activities with the requirements of the labour market, aligning with the Strategic Plan Commitment “We will be focused on the needs of students and employers in the labour market”

Risks and Considerations

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

The failure to ensure PAC activity would risk non-compliance with the Minister’s Binding Directive and negative results in our regular CQAAP Audits.

Supporting Documentation

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- Consolidated Program Advisory Report 2018-2022

## School of Environmental &amp; Natural Resource Sciences

PAC Program / Program Cluster	Met in 2018/2019	Met in 2019/2020	Met in 2020/2021	Met in 2021/2022	Membership Status	Recommendations Status	Notes
Applied Environmental Planning	Yes	Yes	No	Scheduled	Green	Green	Scheduled June 2022 / Program transitioning to Environmental Land Management for Fall 2022
Aquaculture	Yes	Yes	Yes	Yes	Green	Green	
Arboriculture, Urban Forestry	Yes	Yes	Yes	Yes	Green	Green	Program Cluster
Advanced Waste Systems Operations Management	Yes	No	Yes	Yes	Blue	Blue	
Conservation and Environmental Law Enforcement	Yes	No	Yes	Yes	Green	Green	
Ecosystems Management Technology/Technician	Yes	No	Yes	Yes	Green	Green	
Earth Resources Technician	Yes	No	Yes	Yes	Green	Green	
Environmental Technician, Technology	Yes	No	Yes	Yes	Blue	Blue	Program Cluster ETN/ETY
Environmental Visual Communications	Yes	Yes	No	Yes	Green	Blue	
Forestry	Yes	No	Yes	Yes	Green	Blue	
Fish and Wildlife Technology, Technician	Yes	Yes	No	Yes	Blue	Green	Program Cluster
Geographic Info Systems AC, CS	Yes	Yes	Yes	Yes	Green	Green	Program Cluster
Health, Safety & Environmental Compliance	No	No	Yes	Yes	Green	Green	
Resources Drilling Technician	Yes	Yes	Yes	Yes	Green	Blue	
Sustainable Agriculture	Yes	No	Yes	Yes	Green	Blue	
Blasting Techniques	Yes	No	Yes	Yes	Green	Green	
Sustainable Waste Management	Yes	Yes	No	Yes	Green	Green	

## MEMBERSHIP STATUS LEGEND:

Green: Very active and engaged PAC with diverse membership representing a cross-section of industry

Blue: Active and engaged PAC; membership requires review

Yellow: Moderately active and engaged PAC with reasonably diverse membership (Did not meet quorum)

Red: PAC that requires attention and review of membership

## RECOMMENDATIONS STATUS LEGEND

Green: PAC members have provided recommendation(s) that are specific and actionable, recommendation(s) have been followed-up and implemented

Blue: PAC members have provided recommendation(s) that are specific and actionable, follow-up action is planned

Yellow: PAC members have not provided recommendation(s) that are specific and actionable, no follow-up has been possible

Red: PAC members have not provided recommendations at all, no follow-up has occurred

## School of Health and Wellness

PAC Program / Program Cluster	Met in 2018/2019	Met in 2019/2020	Met in 2020/2021	Met in 2021/2022	Membership Status	Recommendations Status	Notes
Health Information Management	Yes	Yes	Yes	Yes	Green	Green	
Esthetician	Yes	Yes	Yes	Yes	Green	Green	
Massage Therapy	Yes	Yes	Yes	Yes	Green	Green	
Practical Nursing	Yes	Yes	Yes	Yes	Green	Green	
Personal Support Worker	Yes	Yes	Yes	Yes	Yellow	Green	
Therapeutic Recreation	Yes	Yes	Yes	Yes	Green	Green	
Biotechnology	Yes	Yes	Yes	Scheduled	Green	Green	Scheduled for June 2022
Occupational Therapist Assistant and Physiotherapist Assistant	Yes	See Notes	Yes	Yes	Blue	Green	Accreditation site visit occurred in Fall 2019 that included PAC members
Pharmacy Technician	Yes	Yes	Yes	Yes	Yellow	Green	
Paramedic	Yes	Yes	Yes	Yes	Green	Green	
Fitness and Health Promotion & Recreation and Leisure Services	Yes	Yes	Yes	Yes	Green	Green	Program Cluster
Perioperative Nursing				See Notes			New program - PAC Planned for Fall 2022
Pharmacy Assistant				See Notes			New program - PAC Planned for Fall 2022

## MEMBERSHIP STATUS LEGEND:

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## RECOMMENDATIONS STATUS LEGEND

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 Blue: PAC members have provided recommendation(s) that are specific and actionable, follow-up action is planned  
 Yellow: PAC members have not provided recommendation(s) that are specific and actionable, no follow-up has been possible  
 Red: PAC members have not provided recommendations at all, no follow-up has occurred

**School of Business and Information Technology**

PAC Program / Program Cluster	Met in 2018/2019	Met in 2019/2020	Met in 2020/2021	Met in 2021/2022	Membership Status	Recommendations Status	Notes
Business Admin - Accounting	Yes	Yes	Yes	Scheduled	Green	Green	Scheduled for Nov. 2022
Business Resources & Business Admin-Human Resources Management	Yes	Yes	Yes	Yes	Green	Green	
Business Admin Marketing, Business & Business Admin	Yes	No	No	Yes	Yellow	Green	Program Cluster
Computer Security and Investigations	No	No	Yes	Scheduled	Blue	Blue	Scheduled for Oct. 2022; CSI moved to SoBIT in Fall 2020
Computer Engineering Technician & Computer Engineering Technology	Yes	Yes	Yes	Yes	Blue	Blue	Program Cluster / CTN&Y came over to SoBIT in Fall 2020 from T&T
Supply Chain Management - Global Logistics			Yes	Yes	Blue	Blue	Newer program
Tourism and Hospitality	No	Yes	Yes	Scheduled	Green	Green	Scheduled for Oct. 2022
International Business Management and Global Business Management			Yes	Yes	Green	Green	Program Cluster
Office Administration	Yes	See Notes					Program is Dormant
Project Management		Yes	Yes	Yes	Blue	Blue	Scheduled for June 2022
Wireless Information Networking	See Notes	See Notes	Yes	Yes	Blue	Blue	WIN came over to SoBIT from T&T in Fall of 2020; Scheduled for June 2022

**MEMBERSHIP STATUS LEGEND:**

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Blue: Active and engaged PAC; membership requires review

Yellow: Moderately active and engaged PAC with reasonably diverse membership (Did not meet quorum)

Red: PAC that requires attention and review of membership

**RECOMMENDATIONS STATUS LEGEND**

Green: PAC members have provided recommendation(s) that are specific and actionable, recommendation(s) have been followed-up and implemented

Blue: PAC members have provided recommendation(s) that are specific and actionable, follow-up action is planned

Yellow: PAC members have not provided recommendation(s) that are specific and actionable, no follow-up has been possible

Red: PAC members have not provided recommendations at all, no follow-up has occurred

## School of Justice and Community Development

PAC Program / Program Cluster	Met in 2018/2019	Met in 2019/2020	Met in 2020/2021	Met in 2021/2022	Membership Status	Recommendations Status	Notes
Early Childhood Education	Yes	Yes	Yes	Yes	Green	Blue	
Educational Support	Yes	Yes	Yes	Yes	Green	Blue	
Customs Border Services	Yes	Yes	Yes	Yes	Green	Yellow	
Community and Justice Services	Yes	Yes	Yes	Scheduled	Green	Yellow	Scheduled for Oct 2022
Developmental Service Worker	Yes	Yes	Yes	Yes	Green	Blue	
Pre-Service Firefighter Education and Training	Yes	Yes	Yes	Yes	Blue	Yellow	
Police Foundations	Yes	Yes	Yes	Yes	Green	Yellow	
Mental Health And Addiction & Social Service	Yes	Yes	No	Yes	Green	Blue	Program Cluster
Protection Security and Investigation	Yes	Yes	Yes	Yes	Green	Yellow	
Law Clerk & Paralegal	Yes	No	Yes	Yes	Yellow	Yellow	Program Cluster
Community Integration through Cooperative Education	Yes	Yes	Yes	Yes	Green	Blue	
Child and Youth Care	Yes	Yes	Yes	Yes	Blue	Blue	
Emergency Management	Yes	See Notes	See Notes	See Notes			Program on hold due to re-development

## MEMBERSHIP STATUS LEGEND:

Green: Very active and engaged PAC with diverse membership representing a cross-section of industry  
 Blue: Active and engaged PAC; membership requires review  
 Yellow: Moderately active and engaged PAC with reasonably diverse membership (Did not meet quorum)  
 Red: PAC that requires attention and review of membership

## RECOMMENDATIONS STATUS LEGEND

Green: PAC members have provided recommendation(s) that are specific and actionable, recommendation(s) have been followed-up and implemented  
 Blue: PAC members have provided recommendation(s) that are specific and actionable, follow-up action is planned  
 Yellow: PAC members have not provided recommendation(s) that are specific and actionable, no follow-up has been possible  
 Red: PAC members have not provided recommendations at all, no follow-up has occurred

**School of Trades and Technology**

PAC Program / Program Cluster	Met in 2018/2019	Met in 2019/2020	Met in 2020/2021	Met in 2021/2022	Membership Status	Recommendations Status	Notes
Mechanical Techniques Plumbing	Yes	No	Yes	Scheduled	Green	Blue	Scheduled for June 2022
Trades Fundamentals	Yes	Yes	Yes	Scheduled	Green	Green	Scheduled for Fall 2022
Construction Engineering Technician	No	No	Yes	Yes	Green	Green	2019/ 2020 cancelled due to covid
Electrical Engineering Technician/Techniques	Yes	Yes	Yes	Yes	Green	Green	Program Cluster
Heating, Refrigeration and Air Conditioning	Yes	No	Yes	Scheduled	Green	Blue	2019/2020 cancelled due to covid / Scheduled for June 2022
Instrumentation and Control Engineering Technician	No	Yes	See Notes				Program is suspended
Carpentry and Renovation Technician and Techniques	Yes	Yes	Yes	Scheduled	Blue	Red	Program Cluster / Scheduled for June 2022
Welding and Fabrication Technician/ Welding Techniques		Yes	Yes	Scheduled	Blue	Green	Program Cluster / Scheduled for Fall 2022
Culinary Management and Culinary Skills	Yes	No	Yes	No	Green	Green	Program Cluster / 2019/2020 cancelled due to covid
Food and Nutrition Management		Yes	Yes	Yes	Green	Green	
Electrical Power Generation/ Heavy Equipment Techniques	Yes	Yes	Yes	Scheduled	Green	Green	Program Cluster/ Scheduled for Fall 2022
Heavy Equipment Operator	Yes	Yes	No	No	Blue	Blue	

**MEMBERSHIP STATUS LEGEND:**

Green: Very active and engaged PAC with diverse membership representing a cross-section of industry

Blue: Active and engaged PAC; membership requires review

Yellow: Moderately active and engaged PAC with reasonably diverse membership (Did not meet quorum)

Red: PAC that requires attention and review of membership

**RECOMMENDATIONS STATUS LEGEND**

Green: PAC members have provided recommendation(s) that are specific and actionable, recommendation(s) have been followed-up and implemented

Blue: PAC members have provided recommendation(s) that are specific and actionable, follow-up action is planned

Yellow: PAC members have not provided recommendation(s) that are specific and actionable, no follow-up has been possible

Red: PAC members have not provided recommendations at all, no follow-up has occurred



**School of General Arts and Sciences**

PAC Program / Program Cluster	Met in 2018/2019	Met in 2019/2020	Met in 2020/2021	Met in 2021/2022	Membership Status	Recommendation s Status	Notes
General Arts and Science - One-year (University Transfer)	Yes	No	No	Scheduled	Yellow	Red	Program Cluster
Pre-Health Sciences Pathway - Advanced Diplomas and Degrees/Certs & Diplomas	Yes	No	No	Scheduled	Yellow	Red	Program Cluster

**MEMBERSHIP STATUS LEGEND:**

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Blue: Active and engaged PAC; membership requires review

Yellow: Moderately active and engaged PAC with reasonably diverse membership (Did not meet quorum)

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Red: PAC members have not provided recommendations at all, no follow-up has occurred

**Haliburton School of Art & Design**

PAC Program / Program Cluster	Met in 2018/2019	Met in 2019/2020	Met in 2020/2021	Met in 2021/2022	Membership Status	Recommendations Status	Notes
Museum Management & Curatorship/Cultural Heritage Conservation	Yes	Yes	Yes	Yes	Green	Blue	Program Cluster
Graphic Design, Integrated Design	Yes	Yes	No	No	Green	Red	Program Cluster
Visual and Creative Arts	No	Yes	No	Scheduled	Yellow	Blue	Program Cluster / Scheduled June 2022
Expressive Arts	Yes	No	See Notes	Scheduled	Red	Blue	Scheduled for Fall

**MEMBERSHIP STATUS LEGEND:**

Green: Very active and engaged PAC with diverse membership representing a cross-section of industry

Blue: Active and engaged PAC; membership requires review

Yellow: Moderately active and engaged PAC with reasonably diverse membership (Did not meet quorum)

Red: PAC that requires attention and review of membership

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## Board of Governors

### Briefing Note



# FLEMING

**Topic:** 21-22 Annual Report and 22-23 Business Plan  
**Report To:** Public Board Meeting  
**Meeting Date:** June 22, 2022  
**Prepared By:** Sandra Dupret, Executive Vice President Academic and Student Experience  
Sherry Gosselin, Chief Business Intelligence Officer

### Recommendation

That the Board of Governors of Sir Sandford Fleming College receive for information the 2021-2022 Annual Report and the 2022-2023 Business Plan for submission to the Ministry of Colleges and Universities and to post on the Fleming public website.

### Overview

The 21-22 Annual Report describes the accomplishments of the third year toward the achievements of the College's Strategic and Academic Plans' goals. The 22-23 Business Plan outlines the objectives of the fourth year to achieve the Strategic and Academic Plans' goals.

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

The Annual Report and Business Plan are key components to achieve and report on the goals of the Strategic and Academic Plans. These documents are also aligned with efforts towards achieving the Strategic Mandate Agreement and its performance-based metric targets.

### Risks and Considerations

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

### Supporting Documentation

21-22 Annual Report  
23 Business Plan  
Appendix B



# Annual Report

## 2021-2022





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## **MISSION**

To empower our students with the innovative education, research and real-world experiences they need to build better lives, better communities and a better world.

## **VISION**

Creating prosperity and transforming communities through education and innovation.

## **VALUES**

We will achieve our vision and mission by adhering to our values, which are:

- Responsiveness,
- Innovation,
- Collaboration,
- Inclusiveness, and
- Accountability



# A Message from the Chair



On behalf of the Board of Governors of Sir Sandford Fleming College, it is my pleasure to present our 2021-22 Annual Report. The Board is grateful to President Maureen Adamson, Fleming’s Senior Management Team and Fleming employees for their continued commitment and dedication to student success and the communities they serve.

Fleming’s Board of Governors have continued to meet virtually and are slowly reintroducing in-person meetings, a welcomed change by all. We have watched the College continue its important work towards the goals outlined in the Strategic Plan and look to the next year with enthusiasm as the College continues to grow and strengthen.

It is my pleasure to serve as Board Chair. As a Fleming graduate myself, this is a role I hold

with responsibility and pride. We look forward to another year of success and growth at Fleming College

Fred Clifford, Chair  
Board of Governors of Sir Sandford Fleming College

# A Message from the President



With the continued support of Board Chair Fred Clifford and the Board of Governors of Fleming College, I am pleased to submit this year’s Annual Report on the 2021-22 progress made toward achieving the goals outlined in our Strategic Plan.

In this 2021-22 Annual Report, you will read about how we established a Fleming Jobs Council, invested in our people, and developed frameworks that support employee engagement and enablement. You will also read how we established a student experience strategy to ensure outstanding experience for students throughout their entire journey, from recruitment through to graduation with us.

As President of Fleming College, it is of utmost importance that Fleming be seen as a true partner in our community, the go-to institution

for quality and future-oriented education. We are very pleased to continue that commitment and announce the official opening of a new educational facility, the Cobourg Learning Centre, which will attract students and train more workers in the heart of Northumberland County.

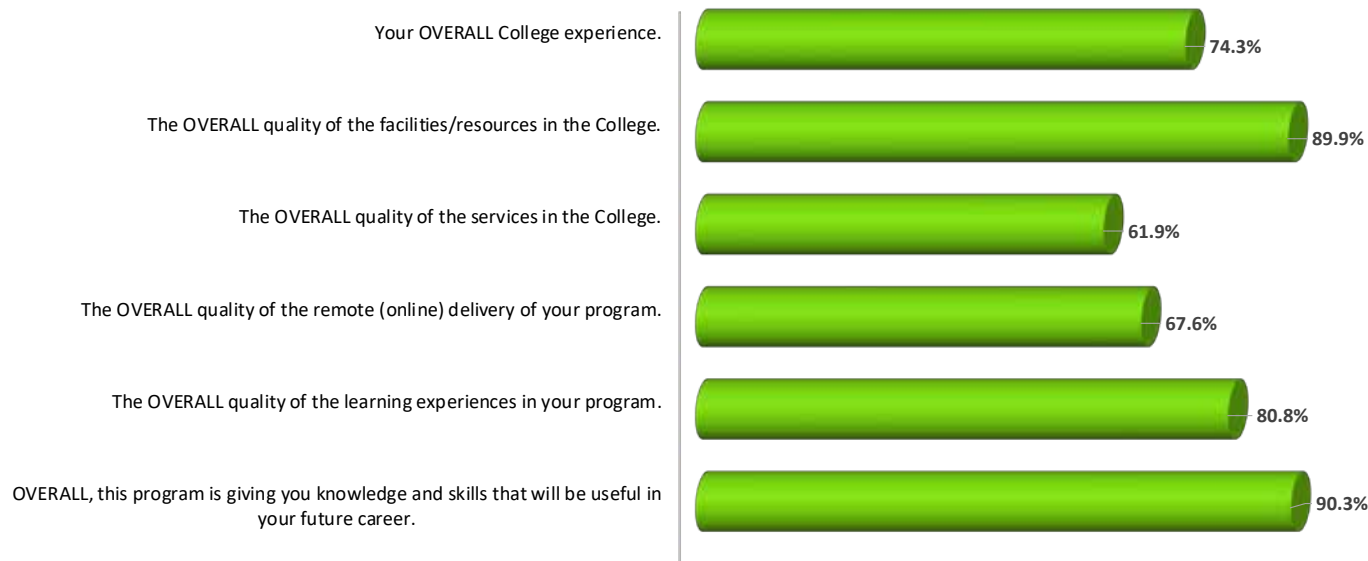
We have come a great distance, working with our community partners and industry experts to ensure we meet the goals set out by our Strategic Plan. As I reflect on the progress we have collectively made, I am reaffirming my commitment to achieving our goals so that we can provide the most innovative student experience.

Finally, I would like to take a moment to acknowledge all the hard work and dedication of our Board, my Senior Management Team, our faculty and staff, and the entire community that we serve. Thank you for supporting student success, and thank you for supporting Fleming College.

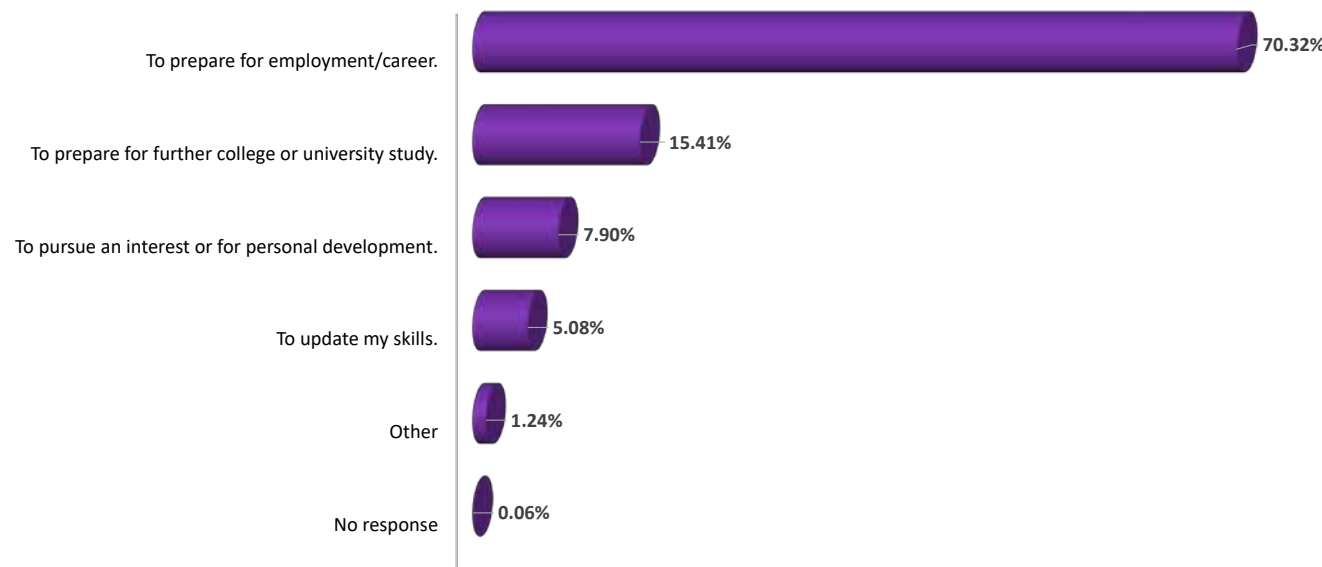
Maureen Adamson,  
President

# Student Information

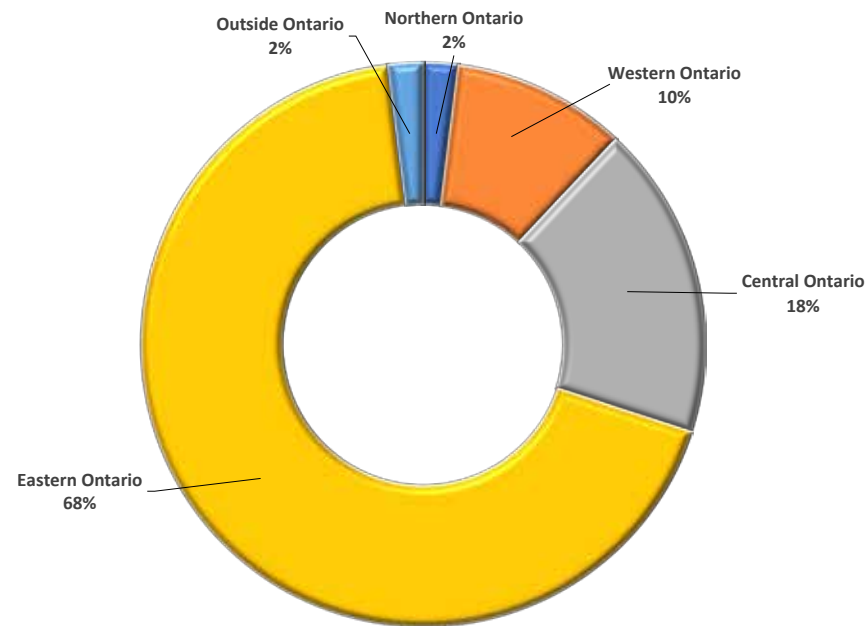
## Student Satisfaction Rates



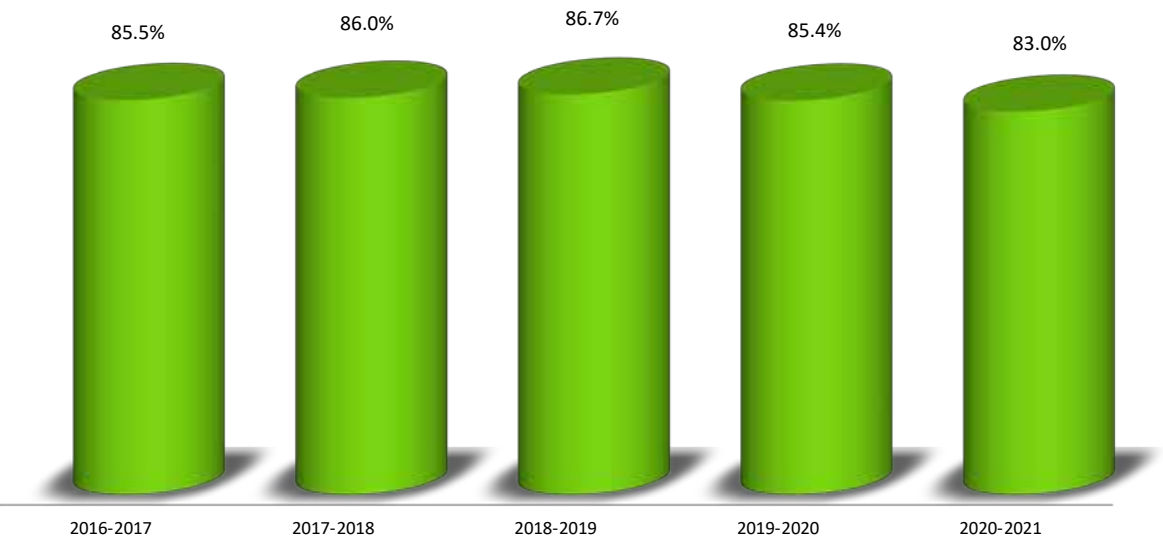
## Student Education Goals



## Where Do Fleming Students Come From?

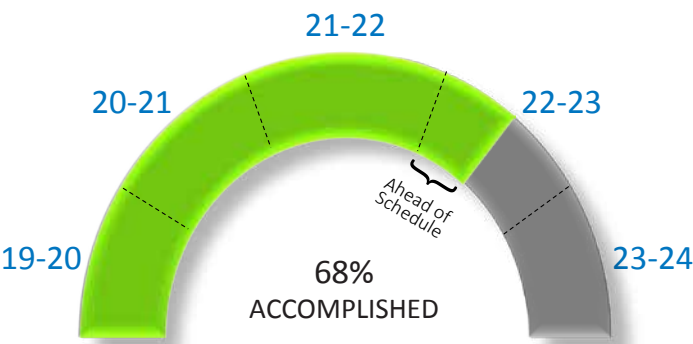


## Student Retention (in Fleming College)





# Strategic Plan Progress

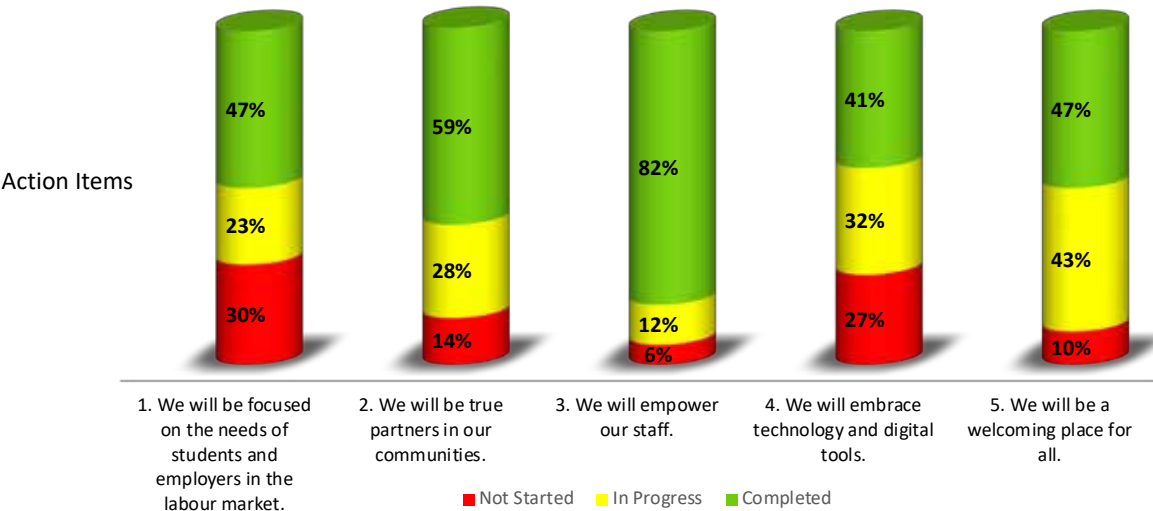


Progress on  
the 2019-2024  
**Strategic Plan**

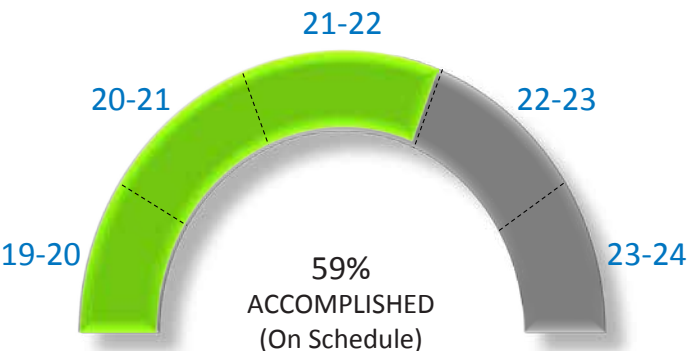
Completion Rate of  
the 2019-2024  
**Strategic Plan**



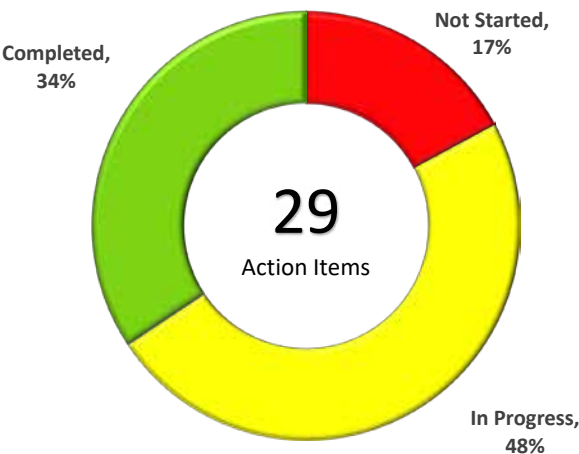
Completion Rate on **Strategic** Commitments



# Academic Plan Progress

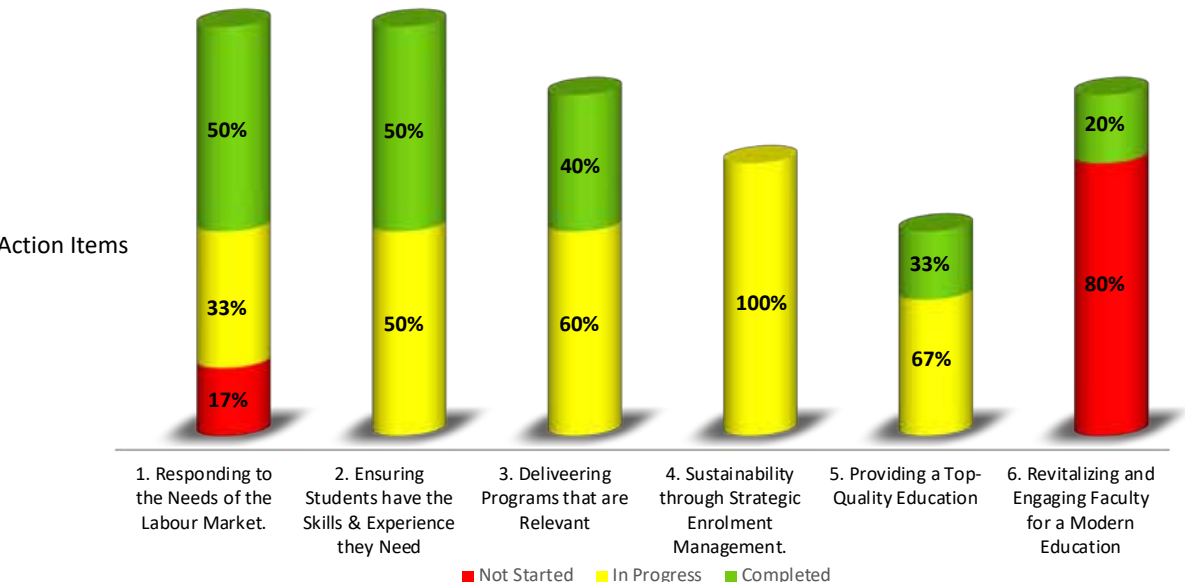


Progress on  
the 2019-2024  
**Academic Plan**



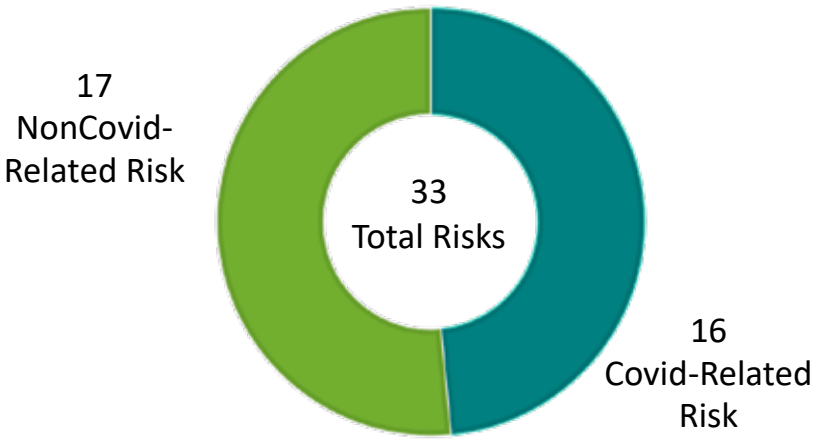
Completion Rate of  
the 2019-2024  
**Academic Plan**

Completion Rate on **Academic** Priorities

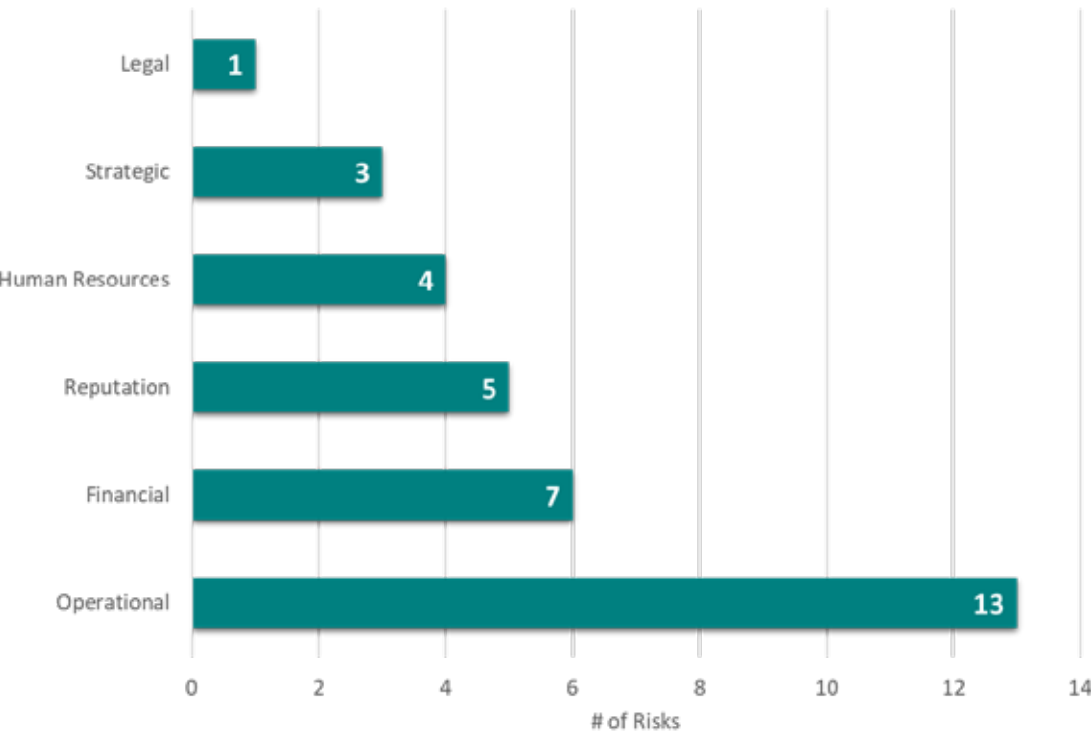


# Enterprise Risk Management Report

## Enterprise Risk Management – November 2021 Report



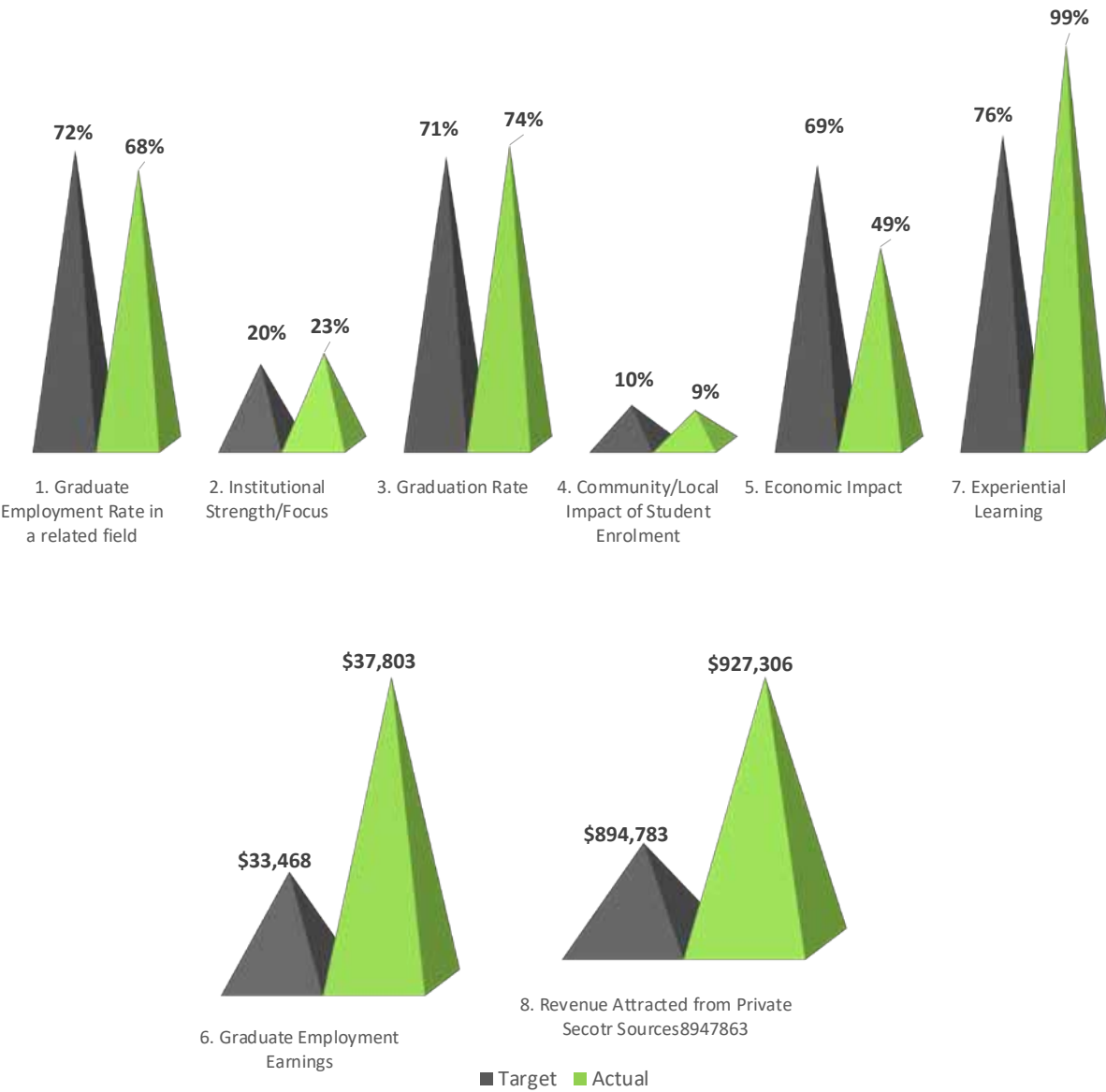
## Risk Category Breakdown



33 risks were identified, and analyzed to determine the likelihood that the risk will occur and the impact it will have on the organization if it does occur. The risk analysis results in a risk score between 1 and 25. Of the 33 risks in the Risk Register the median risk score was 9. The Board of Governors has adopted a risk appetite of 15. This appetite level, allows the college to pursue opportunities that will benefit the college while managing the risks associated with those opportunities. **Six risks exceeded the risk appetite and were reviewed by the Board of Governors.**

# SMA3 Performance Metrics Evaluation Report

## 2021-2022 SMA3 Performance Metrics Evaluation Report Summary

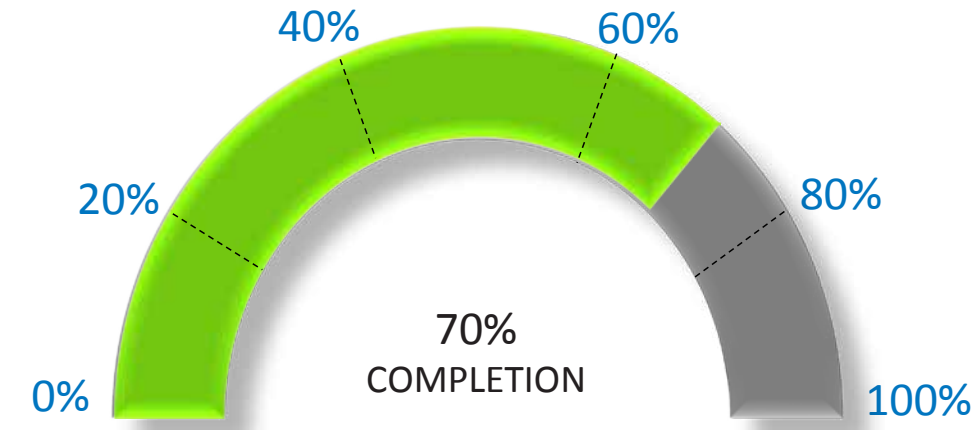


As with all public provincial colleges, Fleming College entered into a 2020-2025 Strategic Mandate Agreement (SMA3) with the Ontario Government. 2021-22 was the second year of the agreement and eight of the ten metrics were activated using 2020-2021 data for evaluation. Fleming exceeded five out of the eight metric targets.

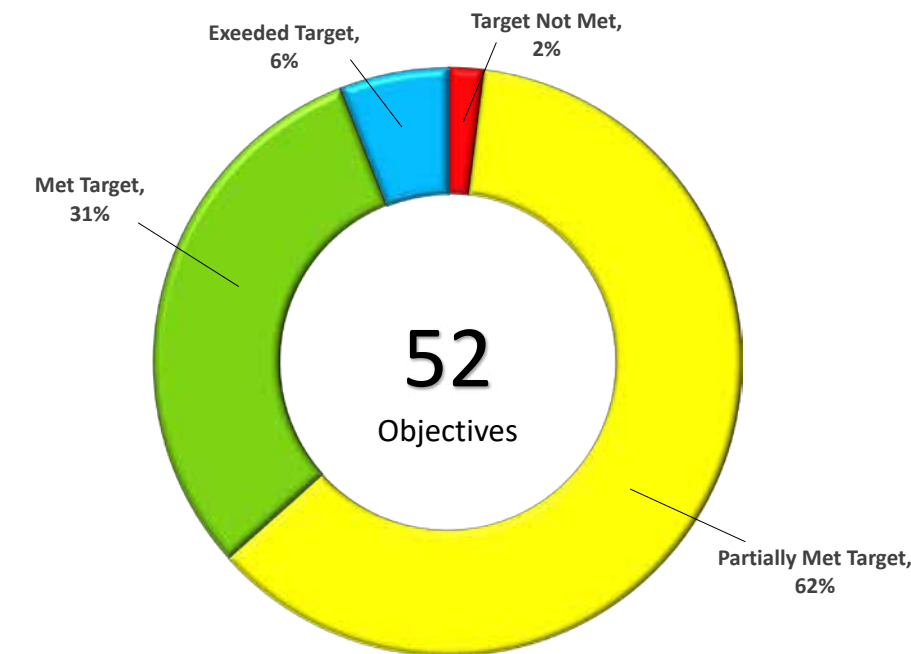
The COVID-19 pandemic played a significant role in Fleming not achieving three performance metrics

# Business Plan Review

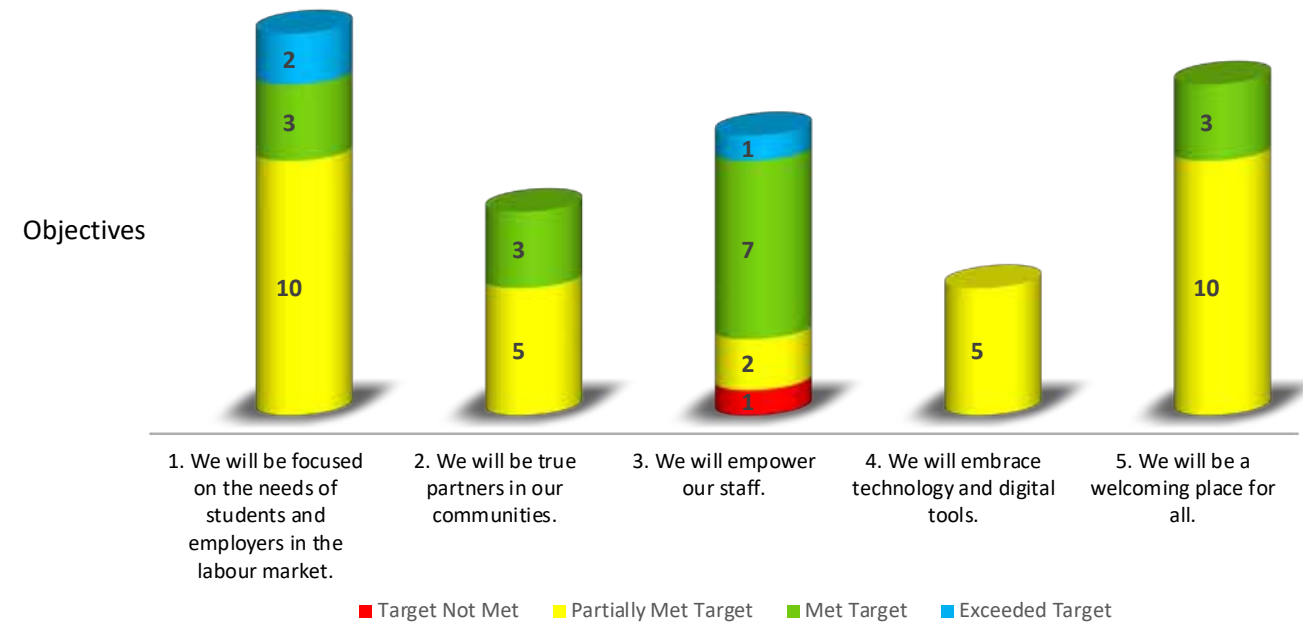
## 21-22 Business Plan Evaluation



## Performance Evaluation of 21-22 Business Plan Objectives



## Evaluation of 21-22 Business Plan Objectives By Commitment



# 2021-2022 Report on Business Plan Objectives

## 21-22 Objectives

## Achievement of Objectives

### 1. We will be focused on the needs of students and employers in the labour market.

**1.1** Establish a Fleming Jobs Council that will include external program advisors who can share current job market trends, develop labour market data and provide a regular feedback loop between Fleming, employers and students. This will ensure Fleming graduates are sought after and that programing evolves as the job market changes. Industry has a voice and we intend to listen.

**1.1.1** Establish a Fleming Jobs Council that integrates with the SSM Jobs Council to collect labour market data from the regions we serve. The Jobs Council will revitalize our Program Advisory Committees (PACs) - integrate with 1.1.5, 1.2.2 & 4.2.1. Partially Met Target

**1.1.2** Implement the Strategic Enrolment Management long-term plan to enhancing student recruitment, conversion, retention, timetabling and the student experience Partially Met Target

**1.1.3** Engage with major employers, Jobs Council and new PACs that result in a Fleming summit to include research, business and technology showcase; working towards optimizing our Employer/Graduate satisfaction rate - integrate with 2.2.3. Met Target

**1.1.4** Understand the Job Market for Indigenous communities to increase participation of Indigenous Peoples in the workforce. Exceeded Target

**1.1.5** Reinvigorate new Workforce Program Advisory Committees (WPACs) to be more interactive with students and faculty and to better understand how industries and employer expectations are evolving - integrate with 1.1.1. Partially Met Target

**1.1.6** Create a Culture of Innovation, Entrepreneurship & Intrapreneurship that encourages students to be innovative employees and/or consider business start-up options upon graduation. Partially Met Target

**1.2** Establish a new Student-Employers Partnerships Network that will increase the availability of hands-on experience through co-ops, internships, placements, apprenticeships and other types of experiential learning that are so essential to ensuring our graduates are job ready, or ready to create their own jobs.

**1.2.1** Create a Student-Employers Partnerships Network to boost student experiential learning opportunities. Partially Met Target

## 21-22 Objectives

## Achievement of Objectives

**1.2.2** Restructure and expand Employment Services System; bring together Career and Employment Services, research and external expertise through the new Jobs Council to expand student experiential learning, blend data, and increase employment rates - integrate with 1.1.1. Realignment of Career Services. Met Target

**1.3** Create an Advanced Skills Training Program modeled after those in Europe and the example of other global leaders in this area that will see students divide their time between the classroom and apprenticeship-style training in the workplace. This will better prepare students for jobs, while at the same time creating a ready-made workforce for employers.

**1.3.1** Prepare students for jobs through Advanced Skills Training. Pilot project roll out and testing completed in the 21-22 academic year. Partially Met Target

**1.3.2** Exceed proportional growth in programs strength/focus as identified in SMA3 metric target. Exceeded Target

**1.4** Develop a Student Success Strategy that will increase retention and graduation rates as well as employment by working together to develop individual success plans to help people identify and meet their goals at all stages of their life. The strategy will touch high school students, first-time post-secondary students, those returning to college or work after a gap, graduates looking for their first jobs and those looking for the kind of life-long learning that will allow them to progress in and change careers.

**1.4.1** Student Success Coaches in place to assist struggling students and increase the likelihood of student success. Met Target

**1.4.2** Applying data analytics research through the BIRS Department to amass a better understanding of student need and inform a student success strategy, including: 1) why students withdraw early or fail to find employment upon graduation; 2) developing a review of qualitative data to gain insights from the Early Leaver' survey, applying predictive analytics to improve retention. Partially Met Target

**1.4.3** Define and shape Continuing Education priorities to better serve the needs of Fleming graduates and those seeking upskilling and lifelong learning. Develop a plan for implementing first phase, delivery methods, focusing on offerings aligned with the future labour market. Partially Met Target

**1.4.4** Develop new ways to receive a quality education with strategies for micro-credentialing, flexible delivery and Contract Training leading to certificates, diplomas and graduate certificates. Partially Met Target

**1.4.5** Establish targets for incremental student retention and graduation with projected increases each year – integrate with SMA3 graduation rate metric targets. Further tracking graduates success through alumni on LinkedIn among other tools. Partially Met Target

21-22 Objectives	Achievement of Objective
<b>2. We will be true partners in our communities.</b>	
<b>2.1.</b> Be the go-to institution for quality and future-oriented education for our community, Ontario and beyond. We will seek out opportunities to partner with industry and governments at all levels to develop new programs that support the economy, and provide lifelong learning as employees and entrepreneurs adapt to the evolving workplace.	
<b>2.1.1</b> Increase the number of partnerships with industry where Fleming is the sole supplier, and in partnerships with other PSE institutions. Review the data on conversion of employees for employers who partner with Fleming.	Met Target
<b>2.2</b> Diversify our streams of funding so that we will remain a sustainable public institution on which our students and communities rely, both as an employer and a contributor to our local economies, even as governments grapple with ways to tackle their deficits and the greater competition for the school-age population.	
<b>2.2.1</b> Create an integrated fundraising plan and an amended alumni outreach strategy to meet emerging capital, program and student support projects with implementation in Q3 of fiscal year.	Partially Met Target
<b>2.2.2</b> Amend and implement and Internationalization plan to drive post-COVID recovery (enrolment plans, source markets, student support and international partnerships); including potential overseas contract training and research opportunities.	Partially Met Target
<b>2.3</b> Create an Applied Research Development Strategy to expand research activities into all Fleming programs so that we are stretching and contributing to innovation in Canada across all fields, while also finding solutions to issues with which our own municipalities and regions are grappling.	
<b>2.3.1</b> Create an Applied Research strategy, linked to the Academic Plan, completed and approved by SMT by Dec. 2021.	Met Target
<b>2.3.2</b> Continue to establish school-specific applied research program plans for each school with mature plans developed for each school by the end of the 21-22 academic year. Plans will include measurable research activity targets specific to that school. Research programs will include a mix of applied research activities that best suit the school, such as curriculum integration, capstone projects, applied projects, community-based research or externally-funded research. These efforts will include expanding student involvement in Applied Research.	Met Target
<b>2.3.3</b> Celebrate and promote the hard work of students, faculty and staff involved in applied research and their contributions to innovative work and solving important issues in the community. Develop an applied research showcase, include research items in appropriate college and school events, and develop a media strategy to showcase research at Fleming - integrate with 1.1.3.	Met Target

21-22 Objectives	Achievement of Objective
<b>2.3.4</b> Improve tools and resources for faculty and staff looking to carry out applied research, ensuring the information is relevant and useful. Create a Fleming Researcher Guide; update and improve the Office of Applied Research & Innovation department website to include new resources; and begin to provide professional development opportunities for faculty and staff interested in research.	Partially Met Target
<b>2.3.5</b> Finish launching the NSERC/CFI funded Centers for Innovation in Aquaculture Production (CIAP) and Industrial Innovation of Things (CAMIIT). This will include key positions being hired and facility building and renovation completed.	Partially Met Target
<b>2.4</b> Enhance pathways for students between Fleming College and Trent University and other post-secondary institutions so that students, regardless of where they start their post-secondary education, can receive the customized education they need to thrive and adapt in the workplace.	
<b>2.4.1</b> Enhance transfers from Trent to Fleming with a goal of increasing the number of students transferring in both directions (college to university and university to college).	Partially Met Target
21-22 Objectives	Achievement of Objective
<b>3. We will empower our staff.</b>	
<b>3.1</b> Support an Employee-Management Engagement Strategy to work toward a positive and energized workplace culture that respects and values the opinions and ideas of all employees. This will provide the tools required and remove obstacles so that together we can provide the best education, leadership and research practices needed to fulfil our mission.	
<b>3.1.1</b> Evaluate 2 or more measures of employee engagement and implement a 90-day improvement plan for each.	Met Target
<b>3.2</b> Be recognized for the first time as one of Canada's top employers because of our new focus on a shared culture of quality, respect, transparency, accountability, collaboration, accessibility and inclusion.	
<b>3.2.1</b> Application completed for the 2022 Top 100 Employers program.	Met Target
<b>3.2.2</b> An Equity, Diversity, and Inclusion framework in place and underway.	Met Target



21-22 Objectives		Achievement of Objective
<b>3.3</b> Invest in our people by creating an Employee Success Strategy that will identify and provide dedicated professional development opportunities, high skills training and the equipment and technology needed to provide the best possible experience for students and staff.		
<b>3.3.1</b>	Create and implement an employee learning and development framework.	Met Target
<b>3.3.2</b>	Develop an inventory of equipment and technology currently in use for corporate operations and develop budget priorities for upgrades. Where necessary consult with employers and external advisors on best practices used in the workplace.	Partially Met Target
<b>3.3.3</b>	Develop and implement an effective Administrative performance management process and form(s) incorporating learning and development needs and career planning discussions.	Met Target
<b>3.3.4</b>	In collaboration with Communications, develop and implement an internal communication framework to support employee engagement and enablement.	Exceeded Target
<b>3.3.5</b>	Develop and publish guides, job aids, and frequently asked questions documents to employer leaders and employees with relevant, easily accessible information and guidance.	Met Target
<b>3.3.6</b>	Empower our faculty by providing continuous learning opportunities and access to the latest teaching and learning techniques through Common Block Professional Development.	Target Not Met
<b>3.3.7</b>	Complete workplan milestones for Corporate Improvement Plans based on key areas identified from third-party reviews. Key component includes further digitization of financial processes including expense reporting.	Partially Met Target
<b>3.3.8</b>	Conduct process mapping of select procurement processes to further leverage technologies and identify efficiencies while ensuring compliance with BPS Procurement Directives.	Met Target

21-22 Objectives		Achievement of Objective
<b>4. We will embrace technology and digital tools.</b>		
<b>4.1</b> Create a Tech Development Centre to conduct an inventory of the technology and digital tools that currently exist at Fleming, and consult with industry to guide the expansion of technology for faculty and students so that both are using the most appropriate technology to meet the expectations of modern workplaces.		
<b>4.1.1</b>	Conduct a technology inventory across all Fleming Campuses and conduct higher education technology industry research.	Partially Met Target

21-22 Objectives		Achievement of Objective
<b>4.1.2</b>	Identify gaps in support of a new Tech Development Plan. Survey students, faculty and staff regarding their use of current technology; what is working well, and what needs improvement. Forecast five-year technology budget requirements for the plan.	Partially Met Target
<b>4.1.3</b>	Expand digital learning and complete a Digital Transformation Plan to ensure more students locally and in remote and rural areas including indigenous communities, or those who prefer to learn online and on their own schedule have access to quality education through a renewed approach to digital learning.	Partially Met Target
<b>4.1.4</b>	Advance the integration of modern learning technologies into all learning environments and experiences, whether in-person, online or through a hybrid delivery model, leveraging the Technology Development Centre.	Partially Met Target
<b>4.2</b> Use the latest data-driven technology to create a Job Market Analytics program to improve our use of data and analytics to better understand the job market and outcomes for graduates so that program development will be informed by research.		
<b>4.2.1</b>	Through the Jobs Council launch a new method of inviting program suggestions from the public - integrate with 1.1.1.	Partially Met Target

21-22 Objectives		Achievement of Objective
<b>5. We will be a welcoming place for all.</b>		
<b>5.1</b> Establish a Student Experience Strategy to ensure an outstanding experience and success for students upon graduation. We will improve career and support services, renew our facilities and a focus on student life and well-being on campus and in our communities.		
<b>5.1.1</b>	Student Experience division further reorganized to group similar goals and activities. Measures of success would include efficiencies and streamlined services with improved and measurable outcomes for students.	Met Target
<b>5.1.2</b>	External expertise in facilities use to improve and enhance College space for students, including C-Wing revitalization and a new residence in Haliburton; development plan in place and funding sources identified.	Met Target

21-22 Objectives		Achievement of Objective
<p><b>5.2</b> Strengthen our relationship with Indigenous Peoples by helping to create opportunities in post-secondary education, and actively participating in the process of reconciliation by ensuring all students and staff gain a deeper understanding and appreciation of Indigenous Peoples, their ways of knowing and histories.</p>		
<b>5.2.1</b>	By Year 5 (2024-2025), Graduate Certificates to have at a minimum incorporated an introductory level of Indigenous culture training, course or measurable competency for all students.	Partially Met Target
<b>5.2.2</b>	1,300 students to be enrolled in Indigenous Perspectives designated qualifying courses. Twelve programs to have the designation, and an additional 12 will be added by Year 3 (2021-2022)	Partially Met Target
<b>5.2.3</b>	Increase self-identified Indigenous students from to more than 500 and 700 by year 2024-2025.	Partially Met Target
<b>5.2.4</b>	Increase the number of academic partnerships in Indigenous knowledge.	Partially Met Target
<b>5.2.5</b>	Establish relationships with community partners seeking to hire: 1) Indigenous students and 2) non-indigenous students with the Indigenous Perspectives Designation.	Partially Met Target
<b>5.2.6</b>	Deliver dual credit programs on First Nations.	Partially Met Target
<b>5.2.7</b>	Monitor and implement best practices from other institutions to ensure appropriate implementation of TRC recommendations, with consideration also of other Commissions' work such as RCAP or UNDRIP or other international best practice such as NAISA or WIPCE.	Partially Met Target
<p><b>5.3</b> While growing our domestic enrolment, crease an Internationalization Strategy that includes expanded spaces for international students, creates study abroad opportunities for domestic students, attracts talented faculty from overseas and builds on supports to create an environment where students from other nations can succeed and feel welcomed. Domestic and international students gain valuable knowledge by learning from each other's culture and political, social and economic perspectives.</p>		
<b>5.3.1</b>	Implement strategies to increase enrolment as the college-age demographic of domestic students continues to decline by attracting student from diverse groups, regions and international countries. The College will seek to welcome all students by creating programs and supports relevant to students in our region, elsewhere in Canada, Indigenous learners and students overseas.	Partially Met Target

21-22 Objectives		Achievement of Objective
<p><b>5.4</b> Ensure we are meeting the needs of diverse populations among our staff and students in culturally safe and inclusive ways, and providing an accessible campus and accessible learning services supports for under-represented groups and for those experiencing mental health challenges.</p>		
<b>5.4.1</b>	Address accessibility services and academic supports for students through Accessibility Plan, collaboration with the academic division, and enhanced support services that will include consideration of sexual violence, EDI, Indigenous students and International students.	Partially Met Target
<b>5.4.2</b>	Build on a culture of engagement with Students to ensure they are supported through interaction with staff to support teaching and learning and foster close relationships and mentoring through applied research, development of soft skills, and job-seeking preparation.	Partially Met Target
<b>5.4.3</b>	Online Sexual Violence Prevention training modules developed by McGill will be customized for Fleming; videos on consent will be developed and be mandatory for all students during the 2021-2022 academic year.	Met Target





# Becoming a Welcoming Place for All: Advancing Equity, Diversity, and Inclusion

Fleming is deeply committed to having an equitable, diverse, and inclusive College community. Supported by the Equity, Diversity, and Inclusion Council, Fleming launched an inaugural equity, diversity, and inclusion survey. The 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 College. The findings from the survey indicated three primary goals, including:

- Increase the diversity of students and employees
- Reduce experiences of discrimination
- Increase positive response rates to equity and inclusion statements

In early 2022, an Equity, Diversity, and Inclusion Action Plan was presented to the Board of Governors. The Action Plan provides a way forward and includes measurable actions and practices that will support the College in accomplishing and advancing equity-related goals. The Action Plan covers three key domains, including:

- Employee** – To advance equity, diversity, and inclusion across human resource practices and sustain equity, diversity, and inclusion commitments through leadership
- Student** – To integrate equitable and inclusive perspectives within curriculum and to ensure the student community finds themselves reflected within learning spaces and practices
- Community** – To engage a broader campus community of learners, leaders, and community members to build and cultivate a culture of respect, inclusion, and belonging

This Action Plan 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. This work requires continual learning, growth, and development, and Fleming recognizes and acknowledges that students and employees who have, for several years, engaged in equity, diversity, and inclusion work across the College community.





# School of Environmental and Natural Resource Sciences

In 2021-2022, Fleming's School of Environmental and Natural Resource Sciences (SENRS) received Skills Development Fund (SDF) and Skills Advance Ontario (SAO) funding from the Ontario Ministry of Labour, Training and Skills Development to address provincial labour market and local community needs in the Forestry and Agriculture sector. Both sectors have a significant economic impact in the region and provincially and training opportunities are required to support a healthy talent pipeline.

## **Towards a Diverse and Inclusive Workforce:**

The forestry and agricultural sector are currently very insular and do not take advantage of "non-traditional" sources of labour, namely women, youth, Indigenous people, and immigrants. In addition, low educational attainment and skill levels present a significant challenge.

## **The training addresses the following:**

- The lack of skilled labourers in the agricultural and forestry sectors
- Need for competency-based assessment on equipment operation and targeted equipment operating training for incumbents, including the use of GPS systems
- Basic skills training for job seekers and upskilling opportunities for incumbents
- Increase of underrepresented groups in each sector

The projects included the procurement of state-of-the-art simulators for training on various types of heavy equipment for the Agriculture, Forestry, Construction and Drilling sectors. Types of machinery include Articulated Dump Truck, Backhoe Loader, Dozer, Drill Rig, Excavator, Grader, Forestry For-warder and a Forestry Harvester.

Simulators are an efficient tool to practice skills on various equipment and provides the trainer with individual results for skills assessment. Modern simulators accurately capture the behavior of machines using actual engineering properties. This realism is central to effective training, as simulators serve as the perfect bridge between classroom theory and equipment on the worksite.

## **In addition, the use of simulators for training is based on the following benefits:**

- Increased training effectiveness as participants can learn in a controlled environment how to safely operate machines without placing equipment and personnel at risk and participants start live-operations at a higher competency level. Likewise, seasoned operators improve their capabilities with simulation-based upgrading.

- Simulators can be deployed as both a training tool and an operator benchmarking tool by using the simulator's objective performance metrics to calculate competency scores.
- People with manageable disabilities that could function in the industry but choose not to pursue it due to lack of confidence, will be more comfortable operating equipment after simulation-based learning.
- Using simulators for training reduced the initial intimidation and allows participants to build confidence, encouraging underrepresented groups to pursue a career involving equipment operation.

In addition to simulator-based training, skills training was developed in collaboration with industry partners. The developed training is unique from what someone would typically be able to access from Employment Ontario offices and has a clear connection to the industry and includes both soft and hard skills training. The 1st intake of the SAO Forestry program kicked off on January 31, 2022. Each SAO intake is 4 weeks in length, and additional intakes are scheduled for the following months.

The training addresses additional skill gaps determined in consultation with industry partners and includes workshops in Forestry skills, health and safety training, equipment operations, essential workplace skills and career preparation. As of March 31st, SENRS has offered 2 SAO intakes with a total of 22 participants successfully completing the program and 16 job seekers have participated in experiential learning on simulators.

To-date, incumbent worker training included various Forestry workshops and the Professional Chain-saw Operator course. Further incumbent training for upskilling, reskilling and competency assessments will be provided during the next months through workshops and simulator-based training.



# **CAMIIT Takes Flight**

While all the industry partner-led applied research projects undertaken at Fleming College's Centre for Advancement in Mechatronics and Industrial Internet of Things (CAMIIT) are exciting, a new pro-ject flies high above the others – literally.

CAMIIT is working with local aerospace engineering company Horizon Aircraft, and with researchers from Ontario Tech University's Machining Research Laboratory, to assist in the design and testing of innovative aircraft parts. The Natural Sciences and Engineering Research Council of Canada (NSERC) Innovation Link program awarded the research teams \$750,000 in early 2022 for the three-year long project.

Based in Lindsay, Ontario, Horizon Aircraft isn't interested in manufacturing a typical airplane, in-stead they are putting their aerospace engineering expertise into building an innovative hybrid electric aircraft. Their novel 5-passenger aircraft, named the Cavorite X5, is designed for short runways or urban landings using electric power for vertical take-off and landing. This type of aircraft is commonly known as eVTOL (electric Vertical Take-Off and Landing). Unlike most eVTOL that often resemble a large drone or multicopter, each wing of the Cavorite X5 airplane will slide open to uncover a patent-pending ducted fan system inside the wings to achieve vertical take-off and landing.

The eVTOL industry is growing rapidly thanks to its promising reduction of carbon emissions and the recent advances in batteries, control systems, and advanced manufacturing technologies. Industry leaders have begun to use these new manufacturing technologies to make certain aircraft parts because they can create lightweight structures able to withstand high vibrations, stresses, and large loads. Lighter structures and overall weight reduction reduce manufacturing costs, aircraft fuel consumption, and subsequent carbon dioxide emissions. This is where Fleming College's CAMIIT comes in – CAMIIT's research team, led by Dr. Fereydoon Diba, P.Eng., are experts in the field of advanced manufacturing technologies. With CAMIIT's help, Horizon Aircraft will take the Cavorite X5 from the proof of concept stage towards deployment and commercialization.

This is the second project undertaken by CAMIIT, Horizon Aircraft, and Ontario Tech University's Ma-chining Research Laboratory (MRL). The trio first began working together in 2020 with a smaller project (funded through NSERC's Engage grants program) that saw the completion of the design and creation of certain parts and mechanisms for the Cavorite X5 using additive manufacturing and topology optimization. The research teams and Horizon Aircraft were happy with the successful, synergistic collaboration and the complementary knowledge, expertise, and research facilities of CAMIIT and MRL. The teams are looking forward to again joining forces on this much larger project and the eventual flight of the Canadian-made Cavorite X5.





# SkillsAdvance Ontario

SkillsAdvance Ontario (SAO) is a pilot initiative by the Ministry of Labour, Training, and Skills Development to support workforce development and upskilling in identified key growth sectors such as Aviation, Health Services, Forestry, Construction and Agriculture

This Employment Ontario project is funded in part by the Government of Canada and the Government of Ontario.

The programs are aimed to provide free and specialized training for job seekers and incumbents. Fleming College has played a significant role in delivering SkillsAdvance Ontario programs by positively impacting the community through various training initiatives.

### Programs include:

**SAO Altitude.** A program specifically designed with industry partners in the Aviation sector.

**SAO Healthcare** programs work with hospitals, long-term care facilities and community health agencies to provide both training and upskilling in a variety of programs such as Personal Support Worker, Perioperative Nursing, Palliative Care for Healthcare Workers, Pharmacy Assistant, Food Service Worker, and Management for Nurses.

**SAO Forestry** provides job seekers with training in Forestry skills, health and safety, equipment operations, essential workplace skills and career preparation to address provincial labour market and local community needs in the Forestry sector.

**SAO Construction** programs target job seekers to provide introductory construction skills to address labour shortages and training needs with a long-term vision to enhance the resiliency and competitiveness for the construction industry.

**SAO Agriculture,** partnered with City of Kawartha Lakes with SAO AdvancEd for Agriculture.

The SAO programs are offered in partnership with the Eastern Ontario College Consortium (EOCC) which is a coalition of five Eastern Ontario colleges – Fleming, St. Lawrence, Algonquin, Loyalist and La Cite colleges.

All SAO’s function to support workforce development by providing an opportunity for workers and aspiring workers in identified sectors to learn new skills, enhance capabilities resulting in job development and retention for employers. Programs also strongly support partnerships with employers, trade associations, training providers and employment service providers in the community.

### Key Project Goals

- Provide sector specific training with emerging trends/technologies in collaboration with employers.
- Transition job seekers to employment through industry relevant trainings and dedicated job support.
- Promote job seeker recruitment by connecting skilled workers with employers, community agencies and service providers.
- Support job retention of the workforce by engaging incumbent workers in upskilling and/or enhancement training.

### SAO Achievements/ Community Impact



SAO Highlights	
Incumbent Trainings	<ul style="list-style-type: none"><li>• Partnered with 8 Training partners within the community</li><li>• Delivered more than 55 different types of technical training across all sectors</li><li>• Collaborated with employers to meet sector needs and workforce requirements</li><li>• Advisory Committees formed with employers in Eastern Ontario region</li></ul>
Training Model	<ul style="list-style-type: none"><li>• Dedicated labs, equipment and facilities designed for experiential hands-on learning</li><li>• Industry experts/ post-secondary faculty used to deliver high quality trainings</li><li>• Virtual sessions / Hybrid model used for flexible learning opportunities</li><li>• Participant support provided to eliminate barriers to complete training successfully</li></ul>
Employers/Community Feedback	<ul style="list-style-type: none"><li>• Aligned with industry needs, training provides required skills for entry level jobs with key growth sectors</li><li>• Great feedback received from employers/service providers for training curriculum</li><li>• Partnership with local training providers creating positive wide impact within the community</li><li>• Strengthened connections between qualified job seekers and employment service providers</li></ul>
Job Seeker Training	<ul style="list-style-type: none"><li>• Essential employability skills training provided across all programs</li><li>• 100% job assistance and development provided for all job seekers</li><li>• Quarterly follow ups with job seekers and incumbents on training delivered</li><li>• Continued one to one support to remove barriers and increase job opportunities</li></ul>
Job Development/Retention	<ul style="list-style-type: none"><li>• Customized approach for each sector with employability, technical, and health &amp; safety trainings</li><li>• Established connections with local trade associations to increase hiring opportunities</li><li>• Trade Certifications provided with all SAO’s well appreciated by employers, job seekers and incumbent workers</li><li>• Ongoing support</li></ul>



# 2021-2022 Board of Governors

The Fleming College Board of Governors acts as the governing body of the College. The Board is composed of twelve external volunteer members (which includes four external members appointed by the Lieutenant Governor) and five internal members: the President; one academic staff member; one administrative staff member; one support staff member; and one student.

**Fred Clifford**

Board Chair; Chair-Executive Committee  
(Cobourg)

**Paul Downs**

Board Vice-Chair; and Chair, Governance Committee  
(Mississauga)

**Don Gillespie**

Chair, Finance and Audit Committee  
(Lakefield)

**Cynthia Chan Reynolds**

Governor (Lieutenant Governor in Council Appointed)  
(Peterborough)

**Ben Currelly**

Governor (Lieutenant Governor in Council Appointed)  
(Port Hope)

**Sudha Datta**

Governor  
(Toronto)

**Kerri Davies**

Governor  
(Ennismore)

**Karen Jensen**

Governor  
(Fenelon Falls)

**Jason Fleming**

Governor (Lieutenant Governor in Council Appointed)  
(Toronto/Peterborough)

**Tim Kennaley**

Governor (Lieutenant Governor in Council Appointed)  
(Peterborough)

**Michael Nasello**

Governor  
(Peterborough)

**Lisa Reed**

Governor  
(Port Hope)

**Laura Coles**

Support Staff Governor

**Thomas Luloff**

Academic Governor

**Pam Stoneham**

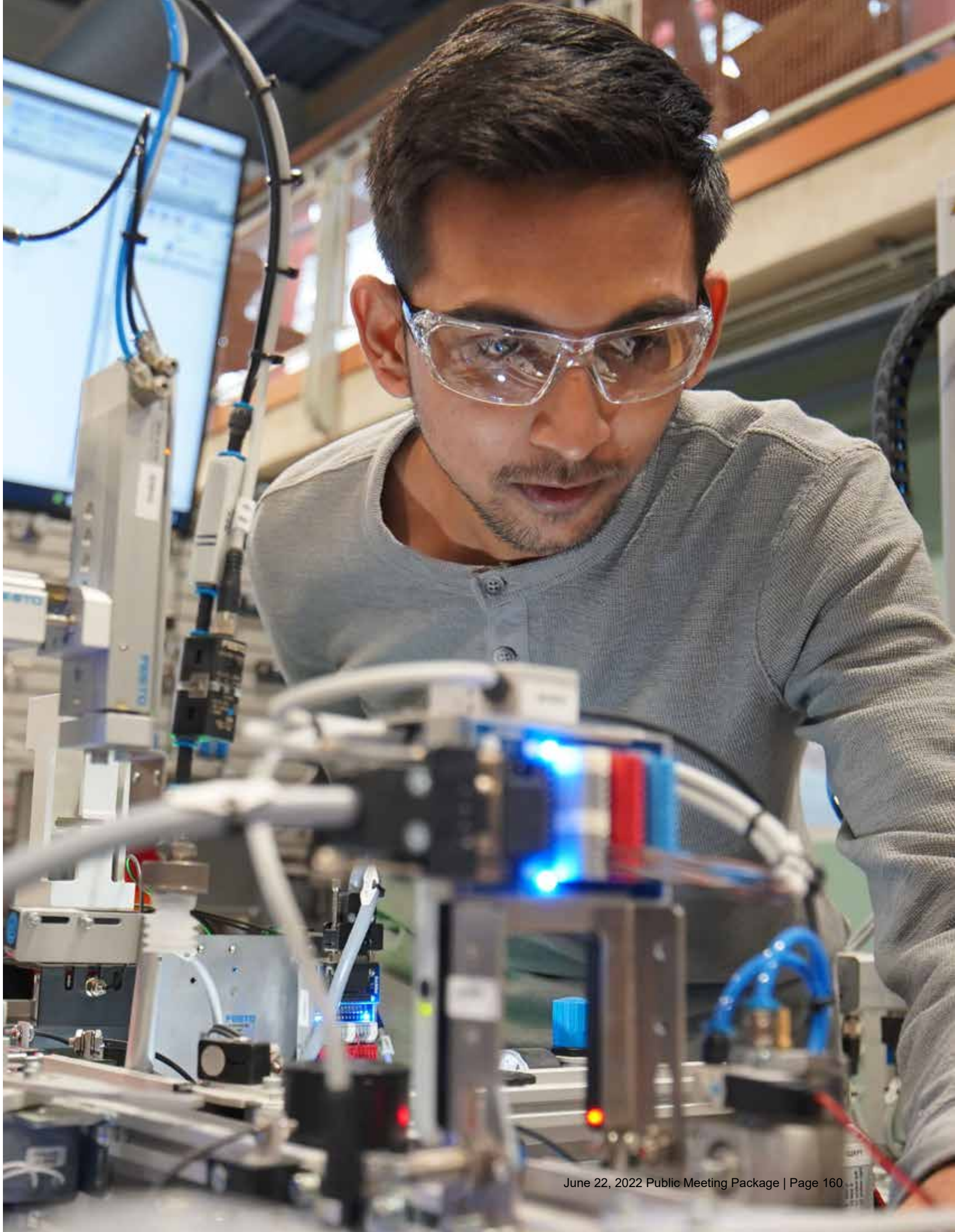
Administrative Governor

**Angela Keeley**

Student Governor

**Maureen Adamson**

College President







# FLEMING

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**FLEMING**

# Business Plan

## 2022-2023







# CONTENTS

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# INTRODUCTION

We remain steadfast in our commitment to achieving the priorities mapped out in our 2019-2024 Strategic Plan and aligning our work with the Strategic Mandate Agreement (SMA3) set out by the Ministry of Colleges and Universities.

The 2022-2023 Business Plan is aggressive, and it holds us accountable to meet our objectives related to the final years of the Strategic Plan, Academic Plan and SMA3 Agreement. The plan remains focused on student learning, labour market success for students and employers, as well as priorities that will shape economic development for our communities.

With the guidance of our Business Plan, Fleming College will continue to empower our students with innovative education and real-world experiences that will brighten their future and create prosperity in our communities.

Our success will come from the talent and commitment of our employees and the mutual efforts of Fleming and our community partners. We acknowledge the hard work ahead as we meet our goals and continue to create meaningful opportunities for our students and communities.

# MISSION

To empower our students with the innovative education, research and real-world experiences they need to build better lives, better communities and a better world.

# VISION

Creating prosperity and transforming communities through education and innovation.

# VALUES

We will achieve our vision and mission by adhering to our values, which are:

- Responsiveness,
- Innovation,
- Collaboration,
- Inclusiveness, and
- Accountability

# Goals of the Business Plan

The 2022-2023 Business Plan highlights objectives related to the Strategic Plan, Academic Plan and our Strategic Mandate Agreement.

This is the fourth implementation year of the Strategic Plan and Academic Plan. The College will continue to work towards achieving the commitments of the Strategic Plan.

1. We will be focused on the needs of students and employers in the labour market.
2. We will be true partners in our communities.
3. We will empower our staff and faculty.
4. We will embrace technology and digitization.
5. We will be a welcoming place for all.



## 2020-2025 Strategic Mandate Agreement (SMA3)

METRIC	2020-21		2021-22		2022-23
	TARGET	ACTUAL	TARGET	ACTUAL	TARGET
Graduate Employment Rate in a related field	70.32%	74.03%	72.50%	67.80%	69.03%
Institutional Strength/Focus	21.96%	22.87%	19.84%	22.58%	19.57%
Graduation Rate	70.70%	71.09%	70.97%	73.78%	71.02%
Community/Local Impact of Student Enrolment	9.28%	10.46%	9.70%	8.52%	9.15%
Economic Impact (Institution-specific)	70.21%	67.89%	68.88%	48.60%	55.16%
Graduate Employment Earnings			\$33,468	\$37,803	\$35,402
Experiential Learning			76.25%	98.53%	77.56%
Revenue Attracted from Private Sector Sources			\$894,783	\$927,306	\$902,493
Institution-Specific (Apprenticeship-related)					53.90%
Skills and Competencies					

## 2022-2023 Business Plan Objective by Strategic Plan Goal

### 1. We will be focused on the needs of students and employers in the labour market.

**Establish a Fleming Jobs Council that will include external program advisors who can share current job market trends, develop labour market data and provide a regular feedback loop between Fleming, employers and students. This will ensure Fleming graduates are sought after and that programing evolves as the job market changes. Industry has a voice and we intend to listen.**

- 1.1** Establish a Fleming Jobs Council that integrates with the SSM Jobs Council to collect labour market data from the regions we serve. The Jobs Council will align with our Program Advisory Committees (PACs) and New Program Development System.
- 1.2** Implement the Strategic Enrolment Management long-term plan to enhancing student recruitment, conversion, retention, timetabling and the overall student experience.
- 1.3** Reinvigorate new Workforce Program Advisory Committees (WPACs) to be more interactive with students and faculty and to better understand how industries and employer expectations are evolving.
- 1.4** Create a Culture of Innovation, Entrepreneurship & Intrapreneurship that encourages students to be innovative employees and/or consider business start-up options upon graduation.

**Develop a Student Success Strategy that will increase retention and graduation rates as well as employment by working together to develop individual success plans to help people identify and meet their goals at all stages of their life. The strategy will touch high school students, first-time post-secondary students, those returning to college or work after a gap, graduates looking for their first jobs and those looking for the kind of life-long learning that will allow them to progress in and change careers.**

- 1.5** Create a Faculty Professional Development plan aligned with institutional strength programs identified in the Strategic Mandate Agreement.
- 1.6** Applying data analytics research to inform a student success strategy, including: 1) why students withdraw early or fail to find employment upon graduation; 2) developing a review of qualitative data to gain insights from the Early Leaver Survey, applying predictive analytics to improve retention.
- 1.7** Work with Executive Vice President, Academic and Student Experience: define and shape Continuing Education priorities to better serve the needs of Fleming grads and those seeking upskilling and lifelong learning. Develop plan for implementing first phase, delivery methods etc., understand which programs are responsive to the labour market.

**1. We will be focused on the needs of students and employers in the labour market.**

- 1.8** Develop new ways to receive a quality education with strategies for micro-credentialing, flexible delivery and Contract Training leading to certificates, diplomas and graduate certificates. Include options for digital badging system.
- 1.9** Establish targets for incremental student retention and graduation with projected increases each year - integrate with SMA3 graduation rate metric targets. Further tracking graduates success through alumni on LinkedIn among other tools.

**2. We will be true partners in our communities.**

**Diversify our streams of funding so that we will remain a sustainable public institution on which our students and communities rely, both as an employer and a contributor to our local economies, even as governments grapple with ways to tackle their deficits and their greater competition for the school-age population.**

- 2.1** Amend and implement an Internationalization plan to drive post-COVID recovery (enrolment plans, source markets, student support and international partnerships); including potential overseas contract training and research opportunities.

**Create an Applied Research Development Strategy to expand research activities into all Fleming programs so that we are stretching and contributing to innovation in Canada across all fields, while also finding solutions to issues with which our own municipalities and regions are grappling.**

- 2.2** Improve tools and resources for faculty and staff looking to carry out applied research, ensuring the information is relevant and useful. Create a Fleming Researcher Guide; update and improve the Office of Applied Research & Innovation department website to include new resources; and begin to provide professional development opportunities for faculty and staff interested in research.
- 2.3** Finish launching the NSERC/CFI funded Centers for Innovation in Aquaculture Production (CIAP) and Industrial Innovation of Things (CAMIIT). This will include key positions being hired and facility building and renovation completed.
- 2.4** Expand Student Involvement in Applied Research.

**Enhance pathways for students between Fleming College and Trent University and other post-secondary institutions so that students, regardless of where they start their post-secondary education, can receive the customized education they need to thrive and adapt in the workplace.**

- 2.5** Establish and meet new targets for student enrolment as a result of pathways, new programs and certifications, and international growth.
- 2.6** Enhance transfers from Trent to Fleming with a goal of increasing the number of student transferring in both directions (college to university and university to college).

**3. We will empower our staff.**

**Invest in our people by creating an Employee Success Strategy that will identify and provide dedicated professional development opportunities, high skills training and the equipment and technology needed to provide the best possible experience for students and staff.**

- 3.1** Plan and implement operational systems enhancements that improve the effectiveness and productivity of College staff and improve quality of student experience.
- 3.2** Optimize and Expand Fleming's Teaching Complement to enhance student learning.
- 3.3** Develop and publish work instructions, process maps, guides, job aids, and/or frequently asked questions documents for OEHR, leaders, and employees with relevant, easily accessible information and guidance.
- 3.4** Continue implementing the two-year Registrar's Office Improvement Plan based on the consultant reviews and recommendations.
- 3.5** Develop and implement a student service survey & complaints system that is ongoing for all service areas in the college. The results of the survey will be live and ongoing to inform leaders of issues as they emerge using aggregate data.

**4. We will embrace technology and digital tools.**

**Create a Tech Development Centre to conduct an inventory of the technology and digital tools that currently exist at Fleming, and consult with industry to guide the expansion of technology for faculty and students so that both are using the most appropriate technology to meet the expectations of modern workplaces.**

- 4.1** Plan and implement teaching systems enhancements that improve student experience and increase staff productivity and teaching flexibility.
- 4.2** Develop a new technology strategic plan for the college that provides a comprehensive view of the technology future for the college, defines the role of a Technology Development Centre; begin to implement initial components of the plan, including a multi-year capital budget.
- 4.3** Expand digital learning and complete a Digital Transformation Plan to ensure all students have the best possible access to tools and technologies and information.

**Use the latest data-driven technology to create a job Market Analytics program to improve our use of data and analytics to better understand the job market and outcomes for graduates so that program development will be informed by research.**

- 4.5** Cross-campus DCTS is under way, actions and timelines to be formalized in a DCTS Strategy.

5. We will be a welcoming place for all.

**Establish a Student Experience Strategy to ensure an outstanding experience and success for students upon graduation. We will improve career and support services, renew our facilities and a focus on student life and well-being on campus and in our communities.**

5.1 External expertise in facilities use in place, and facilities use growth plan for new residence in Haliburton identified. Future growth into Peterborough is underway.

**Strengthen our relationship with Indigenous Peoples by helping to create opportunities in post-secondary education, and actively participating in the process of reconciliation by ensuring all students and staff gain a deeper understanding and appreciation of Indigenous Peoples, their ways of knowing and histories.**

- 5.2 By Year 5 (2024-2025), Graduate Certificates to have at a minimum incorporated an introductory level of Indigenous culture training, course or measurable competency for all students.
- 5.3 1,300 students to be enrolled in Indigenous Perspectives Designation qualifying courses. Twelve programs to have the designation, and an additional 12 will be added by Year 3 (2021-2022)
- 5.4 Increase self-identified Indigenous students from to more than 500 and 700 by year 2024-2025.
- 5.5 Increase the number of academic partnerships in Indigenous knowledge.
- 5.6 Establish relationships with community partners seeking to hire: 1) Indigenous students and 2) non-indigenous students with the Indigenous Perspectives Designation.
- 5.7 Deliver dual credit programs on First Nations.
- 5.8 Monitor and implement best practices from other institutions to ensure appropriate implementation of TRC recommendations, with consideration also of other Commissions' work such as RCAP or UNDRIP or other international best practice such as NAISA or WIPCE.

**While growing our domestic enrolment, create an Internationalization Strategy that includes expanded spaces for international students, creates study abroad opportunities for domestic students, attracts talented faculty from overseas and builds on supports to create an environment where students from other nations can succeed and feel welcomed. Domestic and international students gain valuable knowledge by learning from each other's culture and political, social and economic perspectives.**

5.9 Implement strategies to increase enrolment as the college-age demographic of domestic students continues to decline by attracting student from diverse groups, regions and international countries. The College will seek to welcome all students by creating programs and supports relevant to students in our region, elsewhere in Canada, Indigenous learners and students overseas.

5. We will be a welcoming place for all.

**Ensure we are meeting the needs of diverse populations among our staff and students in culturally safe and inclusive ways, and providing an accessible campus and accessible learning services supports for under-represented groups and for those experiencing mental health challenges.**

- 5.10 Address accessibility services and academic supports for students through Accessibility Plan, collaboration with the academic division, and enhanced support services that will include consideration of sexual violence, EDI, Indigenous students and International students.
- 5.11 Achieve project plan milestones for year of the multi-year Equity, Diversity and Inclusion Action Plan.







# FLEMING

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## APPENDIX B

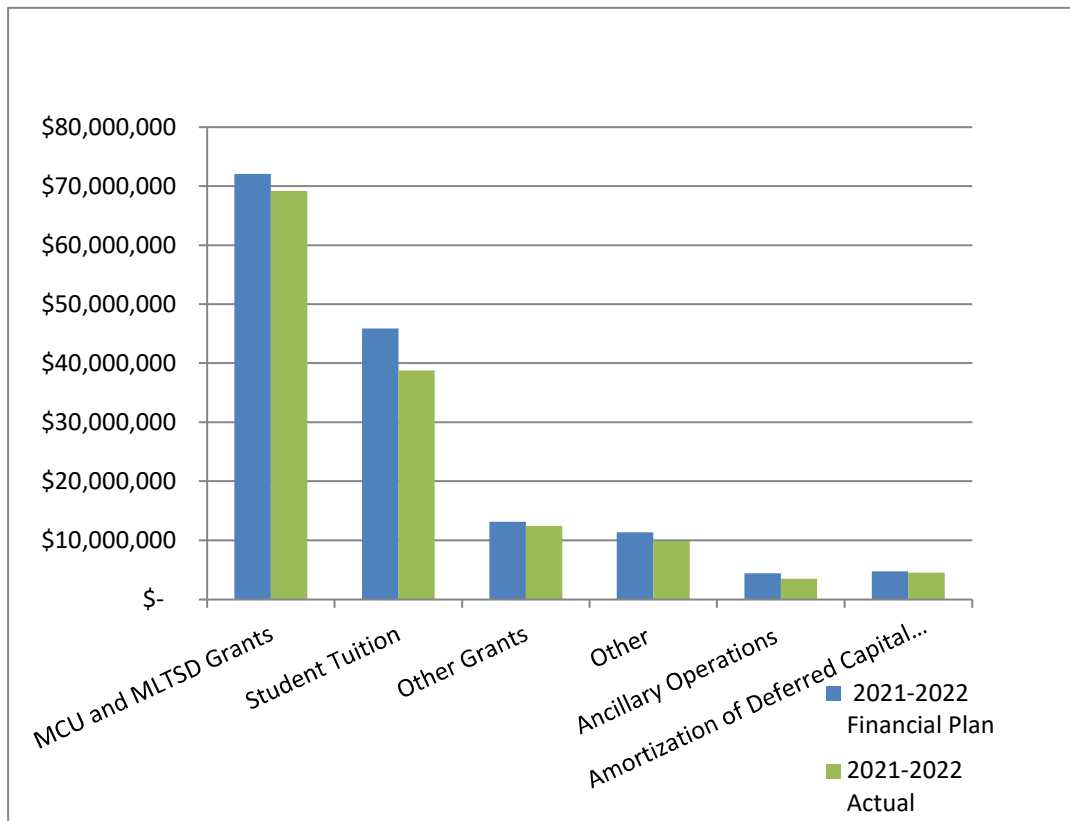
### Analysis of Fleming's Financial Performance

#### COMPARISON OF REVENUES & EXPENDITURES

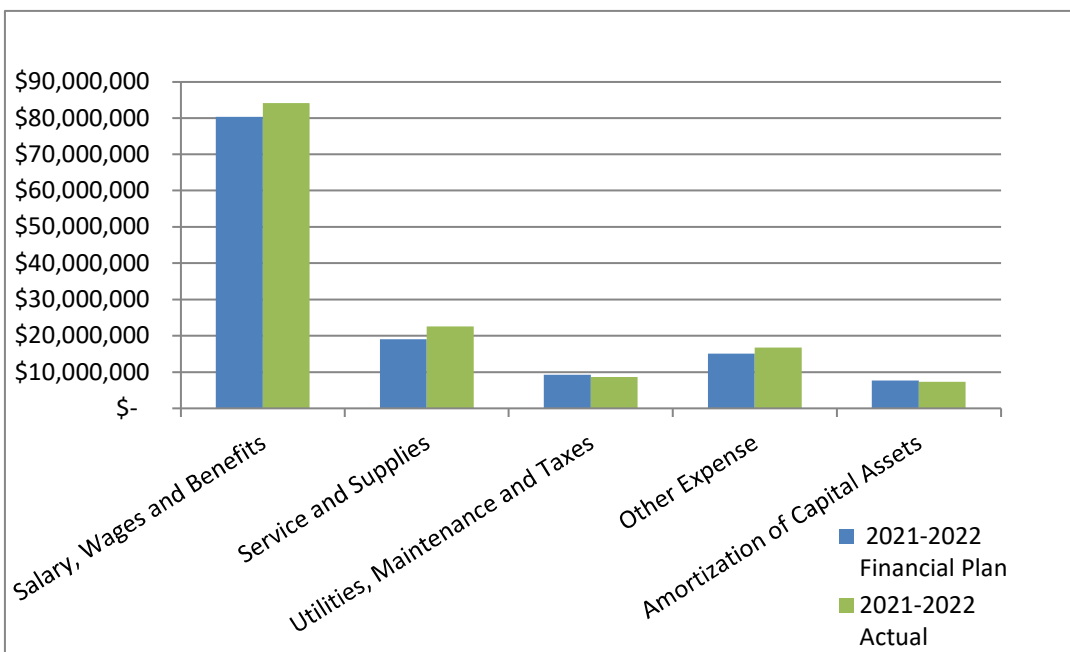
	2021-2022 Financial Plan	2021-2022 Actual	2020-2021 Actual
<b>REVENUE</b>			
MCU and MLTSD Grants	\$ 72,049,638	\$ 69,176,813	\$ 68,641,863
Student Tuition	45,879,247	38,770,051	38,810,182
Other Grants	13,142,944	12,442,891	5,292,214
Other	11,344,653	9,877,886	9,620,934
Ancillary Operations	4,383,615	3,480,380	1,114,339
Amortization of Deferred Capital Contributions	4,744,341	4,510,260	4,478,093
	151,544,438	138,258,281	127,957,625
<b>EXPENDITURES</b>			
Salary, Wages and Benefits	\$ 88,893,539	\$ 84,100,085	\$ 80,310,544
Service and Supplies	28,333,523	22,596,056	19,014,766
Utilities, Maintenance and Taxes	10,233,888	8,629,098	9,292,755
Other Expense	19,135,924	16,725,607	15,037,964
Amortization of Capital Assets	7,689,513	7,292,786	7,662,653
	154,286,387	139,343,632	131,318,682
<b>Excess (deficiency) of revenue over expenditure</b>	<b>-\$ 2,741,949</b>	<b>-\$ 1,085,351</b>	<b>-\$ 3,361,057</b>

## Analysis of Fleming's Financial Performance

### COMPARISON OF REVENUES - 2021-2022 BUDGET TO ACTUAL



### COMPARISON OF EXPENDITURES - 2021-2022 BUDGET TO ACTUAL





# Board of Governors

## Briefing Note



**Topic:** Internal Financial Reports for the Year Ended March 31, 2022  
**Report To:** Public Board Meeting  
*Recommended by the Finance and Audit Committee on May 18, 2022 for approval by the Board of Governors*  
**Meeting Date:** June 22, 2022  
**Prepared By:** Drew Van Parys, Executive Vice-President, Finance and Administration Services  
Annie Lam, Vice-President, Corporate Finance; Greg Edwards, Director, Financial Services and Controllershship Leah Koehler, Manager Financial Planning and Analysis

### Recommendation

That the Finance and Audit Committee recommend that the Board of Governors of Sir Sandford Fleming College, receive for information, the Internal Statement of Revenue and Expenditure and Balance Sheet for the year ended March 31, 2022.

### Overview

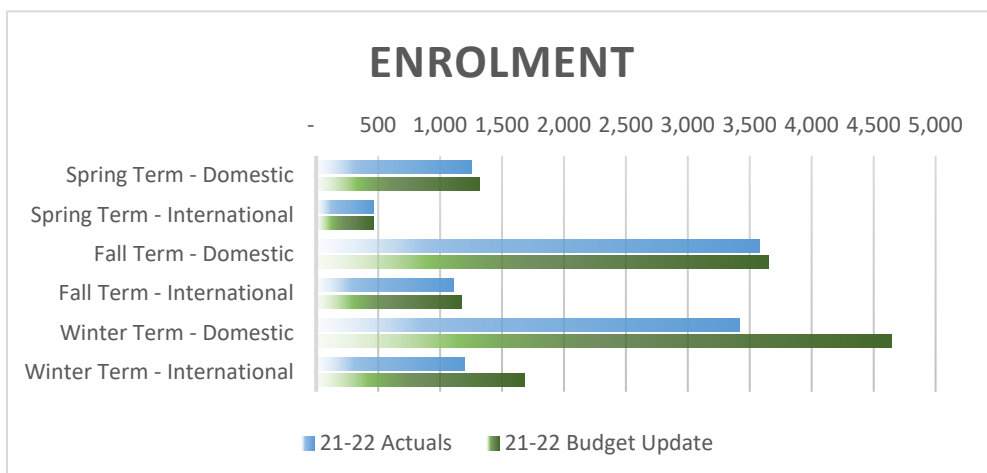
The March 31, 2022, Internal Statement of Revenue and Expenditures and Balance Sheet provides more detail than the Audited Financial Statements. The attached statement reflects a deficit of \$1.08 million and Net Asset of \$31.1M.

### Statement of Revenue and Expenditures

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

### Operating Revenues

Overall operating revenues were under budget by \$8.2M. The shortfall is a result of full-time winter enrolment actuals being below the enrolment targets (see figure 1 below). In addition, full time international tuition for Fall and Winter term had a short fall due to international student withdrawals under the temporary COVID-19 withdrawal policy. The net shortfall for full time tuition was \$6.2M. Student fees are under budget by \$1.3M due to enrollment, but also due to Flemings' decision to return the Peterborough Sport and Wellness fee.



### **Non-Operating Revenues**

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/capital expenditures. Timing will fluctuate annually depending on individual agreements. Variances shown in the year-end report have minimal impact to the overall year end net income.

### **Ancillary Operations Revenue**

Revenues from ancillary operations (Residence, Parking) were under budget by \$904K. 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, however, given the pandemic restrictions, both residence capacity and parking operations were substantially reduced.

### **Operating Expenditures**

Overall operating expenditures were under budget by \$8.0M. The variances relate to a combination of continued pandemic changes due to the winter semester being hybrid instead of in person, as well as some unanticipated cost savings due to reduced activities on campus and some key items not identified to Finance during budget update and subsequent reforecasting exercises.

Salaries and benefits accounts were under budget by \$3.5M. This is in part due to budgeting for academic full-time salaries being based on a 2% increase compared to the 1% as well as some vacant positions caused by hiring caps, retirements, leaves etc. In addition, a portion of academic wages was deferred into the next fiscal year due to the change in start dates as well as decreased enrolment. Other part time salaries were under budget by \$569K due to academic bargaining, resulting to many of the winter planned positions being deferred.

Academic delivery expenses were under budget \$650K. This underspending primarily relates to camp cancellations, which would be offset by reduced student fees.

Staffing development was under budget by \$430K. As observed in the prior year, professional development opportunities were reduced due to limited in person activities.

Travel, accommodation, and hospitality continues to be suppressed due to pandemic restrictions, resulting in a shortfall from budget of \$105K. Intercampus travel and hospitality activities were limited due to reduced activities on campus as a result of the pandemic.

Advertising expenses were under budget \$378K with most of the branding activities to be deferred into fiscal 2023.

Equipment maintenance was under budget by \$168K. A lot of equipment maintenance was deferred into fiscal 2023 to coincide with more on campus activity and need for equipment servicing.

Rentals and taxes were under budget by \$167K due to the delay of the Cobourg lease occupancy as well as chargebacks to the LINC program for use of college space.

Utilities costs were under budget by \$591K due to reduced consumption with less on campus activities. Reductions were most notable in Haliburton, Frost and Peterborough Sport & Wellness Center.

Finance and banking budget shows as a credit as it represents corporate overhead contributions against expenditures from the College non-operating program revenues. The amount is comparable with the budget expectation.

International payments were under budget by \$621K. This variance is due to the impact of reduced international enrolment for the winter semester.



Service fees were under budget by \$680K. Professional fee costs, particularly for strategic incentives, and other contract services both had reduced spending.

### **Non-Operating Expenditures**

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

### **Ancillary Operations Expenditures**

Expenses from ancillary operations (Residence, Parking) were under budget by \$819K. Underspensing primarily resulted from allocation differences between operating expenditures and ancillary operations between budget and actual, such as the allocation of security, utility, and insurance costs. The reduction in ancillary operating expenditures is in line with lower-than-expected corresponding ancillary revenues.

### **Balance Sheet**

#### **The below commentary is in respect of selected balance sheet line items:**

The College has unrestricted cash available of \$70.3M of which we project \$12.1M will be available for general use.

Grants and reimbursements receivable represent receivables from the MCU. The current balance \$5.6M is decreased by \$2M from the prior year, representing a different settlement timing in the current year.

Accounts receivable increased by \$2.8M during the year to \$7.2M, driven primarily by receivables related to funded projects. Accordingly, we believe there is low risk from a collectability perspective.

Capital assets at \$115.4M include purchases of \$6.3M, less amortization of \$7.3M. Of the total purchases \$3.0M utilized external funding sources.

Deferred revenue increased by \$17.3M during the year; the current balance is \$36.9M. A portion of this relates to the delay in the academic calendar for the Winter semester (~\$3M), however the vast majority relates to international students. Deferred revenue essentially represents payments received for students that will become 'active' in the future. It should be noted that this balance has built up for some time, and focus should be on ensuring as much of this revenue is realized as possible.

Long term debt has, in aggregate, decreased \$1.4M during the year, as the various historical loans are repaid as scheduled.

Deferred capital contributions represent the historical balance of capital purchases funded through external sources. During the year purchases with external funding of \$3.0M were made, offset by \$4.5M of corresponding amortization.

### **Supporting Documentation**

- 
- Statement of Revenue and Expenditures for the year ended March 31, 2022
  - Balance Sheet as at March 31, 2022

**SIR SANDFORD FLEMING COLLEGE**  
**Statement of Revenue and Expenditures**  
**For the 12 months ending March 31, 2022**

Current Year		
Actual To	Budget	\$
31-Mar-22	31-Mar-22	Variance

**Revenue**

<b>Grants and Reimbursements</b>	<b>\$</b>	<b>49,304,914</b>	<b>\$</b>	<b>49,884,845</b>	<b>\$</b>	<b>579,931</b>
Tuition FT Spring		2,136,702		2,404,023		267,321
Tuition FT Fall		5,783,475		5,735,922		(47,553)
Tuition FT Winter		5,711,398		7,208,552		1,497,154
Domestic Full-time Tuition		13,631,576		15,348,497		1,716,921
Tuition International FT Spring		3,534,748		3,549,547		14,799
Tuition International FT Fall		8,214,781		8,871,423		656,642
Tuition International FT Winter		9,298,002		13,138,548		3,840,546
International Full-time Tuition		21,047,531		25,559,518		4,511,987
<b>Full-time Tuition</b>		<b>34,679,106</b>		<b>40,908,015</b>		<b>6,228,909</b>
Part-time and Other Tuition		2,719,548		2,828,693		109,145
<b>Student Tuition Fees</b>		<b>37,398,655</b>		<b>43,736,708</b>		<b>6,338,053</b>
<b>Contract Training</b>		<b>513,858</b>		<b>624,423</b>		<b>110,565</b>
College Ancillary Operations		352,117		317,000		(35,117)
Fee for Service		2,271,966		2,046,788		(225,178)
Fundraising		12,000		13,500		1,500
Other Income		2,225,949		2,072,203		(153,746)
Student Fees		5,784,755		7,106,423		1,321,668
<b>Total Other Income</b>		<b>10,646,787</b>		<b>11,555,914</b>		<b>909,127</b>
<b>Amortization of Deferred Capital Contributions</b>		<b>4,510,260</b>		<b>4,744,341</b>		<b>234,081</b>
<b>Total Operating Revenues</b>		<b>102,374,473</b>		<b>110,546,231</b>		<b>8,171,758</b>
<b>Investments</b>		<b>-</b>		<b>-</b>		<b>-</b>
Service System Management		14,652,437		16,385,309		1,732,872
Skills Programs		2,930,577		3,106,655		176,078
Tuition Holdback Bursaries		1,857,804		2,142,539		284,735
Ministry Bursaries		669,619		800,000		130,381
Special Projects		11,746,602		13,180,252		1,433,650
Facilities Renewal and Renovation Projects		544,158		996,837		452,679
Ancillary Operations		3,482,611		4,386,615		904,004
<b>Total Revenue</b>	<b>\$</b>	<b>138,258,282</b>	<b>\$</b>	<b>151,544,438</b>	<b>\$</b>	<b>13,286,156</b>

**SIR SANDFORD FLEMING COLLEGE**  
**Statement of Revenue and Expenditures**  
**For the 12 months ending March 31, 2022**

Current Year		
Actual To	Budget	\$
31-Mar-22	31-Mar-22	Variance

**Expenditures**

**Salaries and Benefits**

Academic, Full Time	\$ 22,894,276	\$ 23,806,725	\$ 912,449
Administration, Full Time	9,932,610	9,974,988	42,378
Support, Full Time	13,623,419	13,818,276	194,858
<b>Salaries, Full Time</b>	<b>46,450,304</b>	<b>47,599,989</b>	<b>1,149,685</b>
Academic, Part Time	13,443,591	14,545,705	1,102,114
Other, Part Time	1,514,182	2,083,094	568,912
<b>Salaries, Part Time</b>	<b>14,957,773</b>	<b>16,628,799</b>	<b>1,671,026</b>
<b>Benefits</b>	<b>13,585,916</b>	<b>14,312,484</b>	<b>726,568</b>
<b>Total Salaries and Benefits</b>	<b>74,993,993</b>	<b>78,541,272</b>	<b>3,547,279</b>

**Non-Salary Expenses**

Academic Delivery	1,619,670	2,270,026	650,356
Academic Supports	2,810,717	2,950,778	140,061
Staffing Development	238,282	667,937	429,655
Business Travel, Accommodation & Hospitality	100,358	205,905	105,547
Advertising	860,605	1,238,900	378,295
Telephone, Audit, Legal & Insurance	1,471,206	1,467,626	(3,580)
Equipment Maintenance	515,875	684,349	168,474
Plant and Security	3,313,166	3,396,900	83,734
Rentals and Taxes	441,956	608,364	166,408
Utilities	2,090,140	2,681,189	591,049
Contract Services Trent	2,462,802	2,400,360	(62,442)
Finance and Banking	(1,768,537)	(1,648,660)	119,877
International Payments	3,704,403	4,325,478	621,075
Service Fees	3,979,668	4,660,152	680,484
Long Term Debt Interest	150,518	158,000	7,482
Amortization of Capital Assets	6,631,754	7,022,666	390,912
<b>Total Non-Salary Expenses</b>	<b>28,622,583</b>	<b>33,089,970</b>	<b>4,467,387</b>
<b>Total Operating Expenditures</b>	<b>103,616,576</b>	<b>111,631,242</b>	<b>8,014,666</b>

Investments	1,557,508	1,924,539	367,031
Service System Management	14,435,491	16,277,793	1,842,302
Skills Programs	2,925,465	3,106,655	181,190
Tuition Holdback Bursaries	1,857,804	2,142,539	284,735
Ministry Bursaries	669,619	800,000	130,381
Special Projects	10,459,373	13,180,252	2,720,879
Facilities Renewal and Renovation Projects	544,158	907,728	363,570
Ancillary Operations	3,547,605	4,366,639	819,034
Net Asset Adjustment	(269,965)	-	269,965

<b>Total Expenditures</b>	<b>\$ 139,343,634</b>	<b>\$ 154,337,387</b>	<b>\$ 14,993,753</b>
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<b>Net</b>	<b>\$ (1,085,352)</b>	<b>\$ (2,792,949)</b>	<b>\$ (1,707,597)</b>
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**SIR SANDFORD FLEMING COLLEGE OF  
APPLIED ARTS AND TECHNOLOGY**

*Balance Sheet*

*As at March 31, 2022*

	Actual as at 31-Mar-22	Actual as at 31-Mar-21	Change	%	Projected 31-Mar-22	Actual as at 31-Mar-21
<b>Assets</b>						
<b>Current assets:</b>						
Cash	36,967,927	27,453,527	9,514,401	34.7%	25,255,852	27,453,527
Short-term investments	43,552,682	37,811,023	5,741,659	15.2%	35,534,512	37,811,023
Grants and reimbursements receivable	5,606,958	7,632,735	(2,025,776)	-26.5%	4,800,000	7,632,735
Accounts receivable	7,177,591	4,314,267	2,863,324	66.4%	4,500,000	4,314,267
Other	1,102,219	2,430,794	(1,328,575)	-54.7%	2,423,900	2,430,794
<b>Total Current assets</b>	<b>94,407,377</b>	<b>79,642,346</b>	<b>14,765,032</b>	<b>18.5%</b>	<b>72,514,264</b>	<b>79,642,346</b>
<b>Capital assets</b>	<b>115,379,357</b>	<b>116,385,680</b>	<b>(1,006,323)</b>	<b>-0.9%</b>	<b>119,529,147</b>	<b>116,385,680</b>
<b>Total Assets</b>	<b>\$ 209,786,734</b>	<b>\$ 196,028,026</b>	<b>\$ 13,758,708</b>	<b>7.0%</b>	<b>\$ 192,043,411</b>	<b>\$ 196,028,026</b>
<b>Liabilities, Deferred Contributions and Net Assets</b>						
<b>Current liabilities:</b>						
Accounts payable and accrued liabilities	20,565,034	20,537,744	27,290	0.1%	20,537,500	20,537,744
Accrued payroll and employee benefits	11,048,302	11,601,021	(552,720)	-4.8%	11,600,900	11,601,021
Grants received in excess of entitlements	1,067,700	688,058	379,642	55.2%	688,100	688,058
Deferred revenue	36,955,995	19,658,293	17,297,701	88.0%	19,338,979	19,658,293
Fleming College Foundation	6,244	6,083	161	2.6%	6,100	6,083
Current portion of long-term debt	1,371,905	1,328,049	43,856	3.3%	1,371,905	1,328,049
<b>Total Current liabilities</b>	<b>71,015,180</b>	<b>53,819,249</b>	<b>17,195,931</b>	<b>32.0%</b>	<b>53,543,485</b>	<b>53,819,249</b>
<b>Long-term debt</b>	<b>9,934,353</b>	<b>11,343,258</b>	<b>(1,408,905)</b>	<b>-12.4%</b>	<b>9,971,353</b>	<b>11,343,258</b>
<b>Employee future benefits</b>	<b>3,629,000</b>	<b>3,750,000</b>	<b>(121,000)</b>	<b>-3.2%</b>	<b>3,750,000</b>	<b>3,750,000</b>
<b>Deferred contributions:</b>						
Expense of future periods	3,414,629	2,874,992	539,637	18.8%	2,874,992	2,874,992
Deferred capital contributions	83,887,247	85,338,755	(1,451,507)	-1.7%	89,200,161	85,338,755
	<b>87,301,876</b>	<b>88,213,747</b>	<b>(911,870)</b>	<b>-1.0%</b>	<b>92,075,153</b>	<b>88,213,747</b>
<b>Net assets:</b>						
Invested in capital assets	22,968,956	22,208,778	760,178	3.4%	22,818,887	22,208,778

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

**Balance Sheet**

**As at March 31, 2022**

	Actual as at 31-Mar-22	Actual as at 31-Mar-21	Change	%	Projected 31-Mar-22	Actual as at 31-Mar-21
Internally restricted	80,000	70,000	10,000	14.3%	70,000	70,000
Unrestricted net assets:						
Operating:						
Opening balance	18,491,852	22,862,757	(4,370,906)	-19.1%	18,891,592	22,862,757
Excess of revenue over expenditures	(1,085,352)	(3,361,057)	2,275,705	-67.7%	(6,198,352)	(3,361,057)
Employee future benefits	(3,629,000)	(3,750,000)	121,000	-3.2%	(3,750,000)	(3,750,000)
Vacation pay accrual	(5,688,329)	(5,807,000)	118,671	-2.0%	(5,807,000)	(5,807,000)
Restricted for endowment	6,793,198	6,740,293	52,905	0.8%	6,740,293	6,740,293
Accumulated remeasurement gain	(25,000)	(62,000)	37,000		(62,000)	(62,000)
	<u>37,906,324</u>	<u>38,901,772</u>	<u>(995,448)</u>	<u>-2.6%</u>	<u>32,703,420</u>	<u>38,901,772</u>
<b>Total Liabilities, Deferred Contributions and Net Assets</b>	<b>\$ 209,786,734</b>	<b>\$ 196,028,025</b>	<b>\$ 13,758,708</b>	<b>7.0%</b>	<b>\$ 192,043,411</b>	<b>\$ 196,028,026</b>



## Board of Governors

### Briefing Note



# FLEMING

**Topic:** 2021-2022 Draft Audited Financial Statements  
**Report To:** Public Board Meeting  
*Recommended by the Finance and Audit Committee on May 18, 2022 for approval by the Board of Governors*  
**Meeting Date:** June 22, 2022  
**Prepared By:** Drew Van Parys, Executive Vice-President, Finance and Administration Services  
Annie Lam, Vice-President, Corporate Finance  
Greg Edwards, Director, Financial Services and Controllershship

### Recommendation

That the Board of Governors of Sir Sanford Fleming College approve the 2021-2022 Audited Financial Statements indicating Net Assets as, at March 31, 2022 of \$37,906,325.

*KPMG will remove "Draft" and issue final Audited Financial Statements once approval has been received. These statements will then be provided to the Ministry of Colleges and Universities (MCU), the statements also form part of the College's Annual Report and will be posted to the College website.*

### Overview

The Ministry Operating Procedure Audited Financial Statements (under the Governance and Accountability Policy Framework) requires each College to have available, to the public, an annual report including Audited Financial Statements at the end of each fiscal year.

The 2021-2022 fiscal year resulted in a decrease in total net assets of \$995,446, due to a net loss of (\$1,085,351) less additional endowment contributions of \$52,905 and decrease of \$37,000 in the market value of the derivative liability during the year.

For the fiscal year ended March 31, 2022, the financial health indicator results are all within the acceptable Ministry/College benchmark targets with exception of the ratios directly related to the year-end deficit. This was fully anticipated and expected by the Ministry. The specific ratio results are as follows:

Ratio	Benchmark	Actual March 31/22	Pass/Fail
Annual Surplus	> \$0	(\$ 1,085,351)	Fail
Accumulated Surplus	> \$0	\$31.1M	Pass
Quick Ratio	>= 1.0	2.55	Pass
Total Debt to Asset Ratio	<= 35%	23.5%	Pass
Debt Servicing Ratio	<= 3%	1.0%	Pass
Net Assets to Expense Ratio	>= 60%	82%	Pass
Surplus (Deficit) to Revenue Ratio	>= 1.5%	(0.8%)	Fail

### Supporting Documentation

- 2021-2022 Audited Financial Statements, draft #4, dated May 13, 2022



# Sir Sandford Fleming College of Applied Arts and Technology

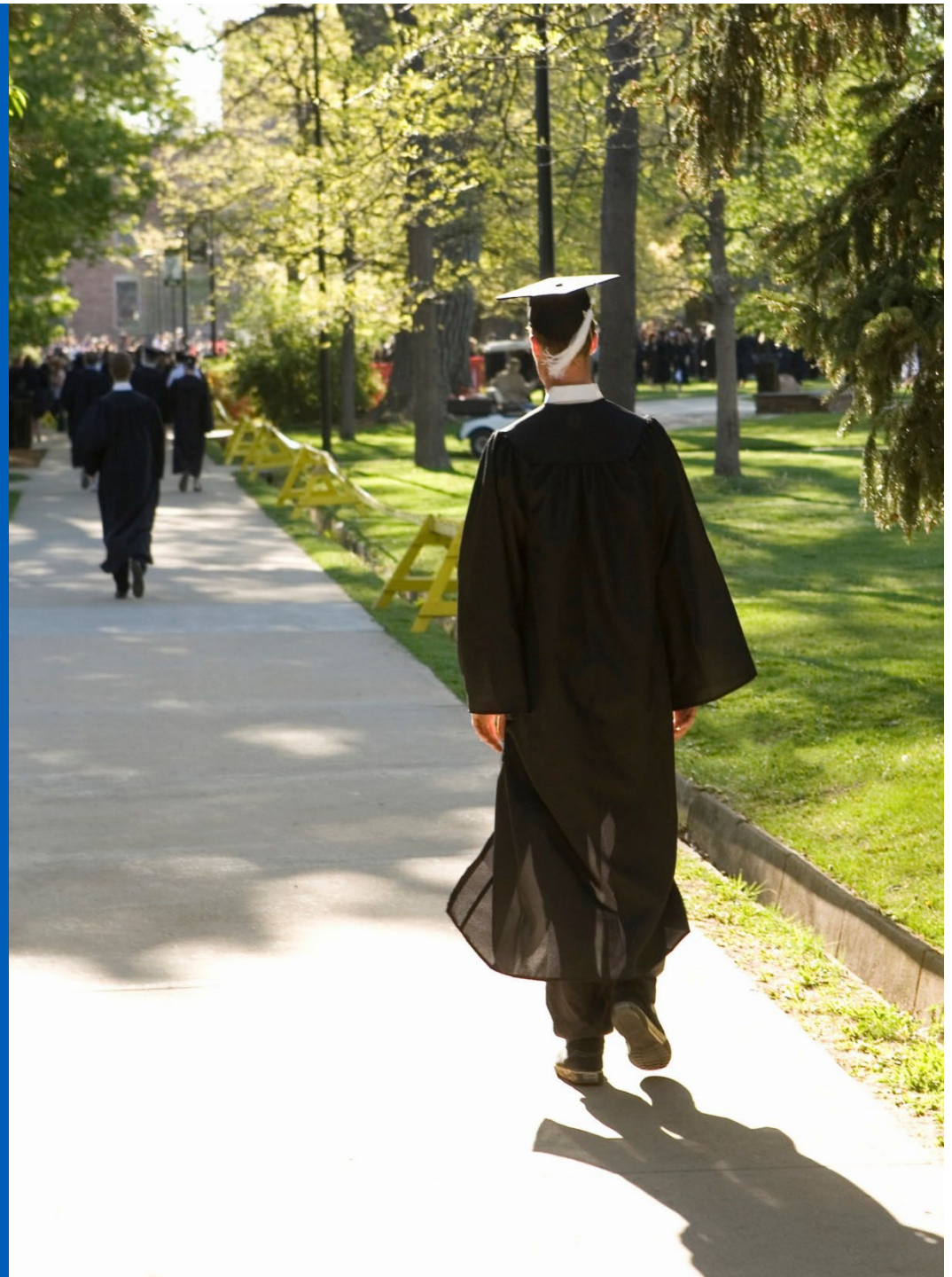
Audit Findings Report  
for the year ended March 31, 2022

Licensed Public Accountants

Licensed Public Accountants

Prepared as of May 12, 2022

[kpmg.ca/audit](https://kpmg.ca/audit)





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# KPMG contacts

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## Our refreshed Values

### What we believe



We do what is right.



We never stop learning  
and improving.



We think and act boldly.



We respect each other  
and draw strength from  
our differences.



We do what matters.

# Audit Quality: How do we deliver audit quality?

Transparency report



**Quality** essentially means doing the right thing and remains our highest priority. Our **Global Quality Framework** outlines how we deliver quality and how every partner and staff member contributes to its delivery.

‘**Perform quality engagements**’ sits at the core along with our commitment to continually monitor and remediate to fulfil on our quality drivers.

Our **quality value drivers** are the cornerstones to our approach underpinned by the **supporting drivers** and give clear direction to encourage the right behaviours in delivering audit quality.

We define ‘**audit quality**’ as being the outcome when:

- audits are **executed consistently**, in line with the requirements and intent of **applicable professional standards** within a strong **system of quality controls**; and
- all of our related activities are undertaken in an environment of the utmost level of **objectivity, independence, ethics, and integrity**.



Visit our [Resources](#) page for more information.

**Doing the right thing. Always.**

# Audit Quality: Indicators (AQIs)

The objective of these measures is to provide the Finance and Audit Committee (the “Committee”) and management with more in-depth information about factors that influence audit quality within an audit process. Below you will find the status of the AQIs that are often relevant for the audit.

AQI	Measurement criteria	Milestone measurement and status	G Y R
<b>Team Composition</b>	Experience of the team	Partner – 25 years experience in the industry, 3rd year on this engagement. Manager – 8 years experience in the industry, 2nd year on this engagement.	●
<b>Engagement Hours</b>	Hours spent by level and phase of the audit	Team hours were assessed by level and phase of the audit. Both the interim and year-end audits were completed entirely virtually with daily meetings with management and the audit team.	●
<b>Technology in the Audit</b>	Implementation of Technology in the Audit	In addition to Microsoft Teams, we have implemented 3 tools in the audit including KCfc for client collaboration, IDEA and DataSnipper. Refer to page 11 (in appendix) for details.	●
<b>Timing of Prepared by Client (PBC) items</b>	Timeliness of PBC items	All audit requests were provided by management by the due date.	●
<b>Quality Reviews</b>	Results of internal and external reviews	At KPMG, we are externally reviewed by the CPA Institute every three years and internally reviewed for in-depth quality standards by peers from other offices on the same schedule. There are no issues noted from internal reviews.	●

**Legend:** ● Nothing to report    ● Some matters to report    ● Specific matters to report

# Audit highlights

## Purpose of this report<sup>1</sup>

The purpose of this report is to assist you, as a member of the Committee, in your review of the results of our audit of the financial statements of Sir Sanford Fleming College of Applied Arts and Technology ("Fleming" or "College") as at and for the year ended March 31, 2022. This report builds on the Audit Plan we presented to the Committee.

### Status of the audit

As of the date of this report, we have completed the audit of the financial statements, with the exception of certain remaining procedures, which include amongst others:

- Obtaining certain legal confirms and updates to assessments of legal contingencies to Board of Governors (the "Board") approval date;
- Completing our discussions with the Committee;
- Completion of subsequent events review procedures to the auditors' report date;
- Obtaining a signed management representation letter (to be signed as of Board approval);
- Obtaining evidence of the Board's approval of the financial statements, including the \$10,000 inter-fund transfer from unrestricted funds to internally restricted Sports Field Capital Reserve Fund.

We will update the Committee, and not solely the Chair, on significant matters, if any, arising from the completion of the audit, including the completion of the above procedures.

Our auditors' report will be dated upon the completion of any remaining procedures.

### Significant changes from the audit plan

There were no significant changes to our audit plan which was originally communicated to you in the audit planning report.

### Significant risks and other significant matters

There are no significant findings to communicate related to significant risks or other significant matters. Refer also to page 7 for details.

### Uncorrected audit misstatements

No matters to report.

### Control deficiencies

We did not identify any control deficiencies that we determined to be significant deficiencies in internal control over financial reporting. A significant deficiency in internal control is a deficiency, or combination of deficiencies, in internal control that, in the auditor's professional judgment, is of sufficient importance to merit the attention of those charged with governance.

<sup>1</sup> This report to the Committee is intended solely for the information and use of Management, the Committee, and the Board of Governors and should not be used for any other purpose or any other party. KPMG shall have no responsibility or liability for loss or damages or claims, if any, to or by any third party as this report has not been prepared for, and is not intended for, and should not be used by, any third party or for any other purpose.

## Significant accounting policies and practices

There have been no initial selections of, or changes to, significant accounting policies and practices to bring to your attention.

## Group audit

As a reminder, the Auditor General reports on the consolidated financial statements of the Province of Ontario for the year ended March 31, 2022. Under Canadian Auditing Standards 600 (special considerations – audits of group financial statements (including the work of component auditors)), the Auditor General may request that component auditors (i.e., college external auditors for institutional stand-alone financial statements) provide information that the Office of the Auditor General (OAGO) believes is relevant to its work. We received communication from the OAGO on November 30, 2021 that OAGO intends to use KPMG's audit work and audit report for the year ended March 31, 2022.

# Audit risks and results

We highlight our significant findings in respect of **significant risks** as identified in our discussion with you in the Audit Plan.

Significant risk	New or changed?	Estimate?
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Presumption of the risk of fraud resulting from management override of controls.

No

No

## Our response

- As the risk is not rebuttable, our audit methodology incorporates the required procedures in professional standards to address this risk. These procedures include testing of journal entries and other adjustments, performing a retrospective review of estimates and evaluating the business rationale of significant unusual transactions.
- To test journal entries, we utilized KPMG application software (IDEA) to:
  - evaluate the completeness of the journal entry population through a roll-forward of all accounts;
  - analyze journal entries and determine sub-populations for more focused and risk-based testing;
  - apply certain criteria to sub-populations to identify potential high-risk journal entries for further testing.
- Additionally, we incorporated an element of unpredictability whereby we perform an unpredictable procedure, or make changes to a standard procedure, to address the potential risk of fraud and management override.

## Significant Findings

- We found that management's process for identifying accounting estimates is adequate.
- We did not identify any issues through our roll-forward procedures.
- We did not identify any issues with journal entries meeting high-risk criteria.
- We did not identify any significant unusual transactions or any specific additional risks of management override during our audit.
- We did not identify any issues after completing our element of unpredictability.

# Audit results - other areas of focus

We highlight our significant findings in respect of **other areas of focus** as identified in our discussion with you in the Audit Plan.

Other area of focus	New or changed?	Estimate?
<p>Employee Future Benefit Liabilities – \$3.6M (2021 - \$3.8M)</p> <p>Management is required to disclose information in the financial statements about the assumptions it makes about the future, and other major sources of estimation uncertainty at the end of the reporting period, that have a significant risk of resulting in a material adjustment to carrying amounts of assets and liabilities within the next financial year.</p>	Same as prior year	Yes, there is estimation uncertainty due to assumptions used by the actuary to calculate the liability for the Employee Future Benefits.

## Our response

- We relied on actuaries (management specialist) engaged by the College; obtained an understanding of the activities over the quality of information used, the assumptions made, the qualifications, competence and objectivity of the preparer of the estimate, and the historical accuracy of the estimates.
- We assessed the method, data, and assumptions used by the actuary in the calculation of the EFB liability for reasonableness.
- We assessed the disclosures in the financial statements in accordance with the requirements of PSAS.

## Significant findings

- The College provides defined retirement and post-employment benefits and compensated absences to certain employee groups. These benefits include pension, health and dental, life insurance benefits, vesting sick leave, and non-vesting sick leave.
- The non-pension future benefit obligations are actuarially determined by Mercer on behalf of the College Employer Council, which incorporates management's best estimates over certain economic assumptions, such as discount rate, medical premium costs, dental costs, and wage and salary escalation.
- As management utilized an expert (the actuary) in preparing the actuarial valuation, we evaluated the competence, capabilities, and objectivity of the actuary, as required by professional standards when using their work as audit evidence.
- We also assessed the rates and assumptions used by the actuary in performing their valuation. This included the discount rate, medical premium escalation, and dental cost escalation and found them to be reasonable.
- We believe management's process for estimating the Employee Future Benefit Liabilities is appropriate. Based on our audit procedures, we believe that the liabilities and disclosures are reasonable.



# Appendices

## Content

**Appendix: Other required communications**

**Appendix: Technology in the audit**

**Appendix: Current developments**

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**Appendix: Reimagining student experience in higher  
Education**

**Appendix: The time is now to begin a discussion on your  
entity's ESG journey**



## Appendix: Other required communications

Report	Engagement terms
Refer to the draft report attached to the draft financial statements.	A copy of the engagement letter and any subsequent amendments has been provided to management.
Reports to the Committee	Representations of management
At the beginning of our audit, we have provided our audit planning report to the Committee.	A copy of the management representation letter for the audit of the financial statements is available from management.
Audit Quality in Canada	
<p>The reports available through the following links were published by the Canadian Public Accountability Board to inform audit committees and other stakeholders about the results of quality inspections conducted over the past year:</p> <ul style="list-style-type: none"> <li>• <a href="#"><u>CPAB Audit Quality Insights Report: 2021 Interim Inspections Results</u></a></li> <li>• <a href="#"><u>CPAB Audit Quality Insights Report: 2020 Annual Inspections Results</u></a></li> </ul>	

# Appendix: Technology in the audit

As previously communicated in our Audit Planning Report, we have utilized technology to enhance the quality and effectiveness of the audit.

Technology	Areas of the audit where Advance Technology routines were used	Insights
<b>KPMG Clara for Clients (“KCfc”)</b>	We utilized our online data transfer and collaboration site; allowing us to track, update and share electronic information securely and efficiently.	KCfc was used to obtain audit documentation and supporting evidence, which enabled the audit team and management to complete the audit remotely with minimal disruption.
<b>Journal Entry Analysis</b>	<p>We utilized KPMG application software (IDEA) to evaluate the completeness of the journal entry population through a roll-forward of all accounts.</p> <p>We utilized computer-assisted audit techniques (CAATs) to analyze journal entries and apply certain criteria to identify potential high-risk journal entries for further testing.</p>	There were no issues or anomalies identified as a result of the performance of these procedures.
<b>DataSnipper</b>	DataSnipper is a new Software Audit Tool that uses optical character recognition and robotic process automation to automate vouching procedures.	We imported your documents into the tool, which automatically matched specified excel data to the corresponding documents, leaving an audit trail behind for review by our audit team members.
<b>Microsoft Teams</b>	We used Microsoft Teams to obtain certain client assistance documents and to correspond with members of the College.	This tool has proven to be especially useful during this virtual audit, particularly in performing testing and walkthroughs that required audit evidence gathered through screen-sharing capabilities.

# Appendix: Current developments

Title	Details	Link
<b>Public Sector Update – connection series</b>	Public Sector Accounting Standards are evolving – Get a comprehensive update on the latest developments from our PSAB professionals. Learn about current changes to the standards, active projects and exposure drafts, and other items.	Contact your KPMG team representative to sign up for these webinars. <a href="#">Public Sector Minute Link</a>

The following are upcoming changes that will be effective in future periods as they pertain to Public Sector Accounting Standards. We have provided an overview of what these standards are and what they mean to your financial reporting so that you may evaluate any impact to your future financial statements.

Standards	Summary and implications
<b>Asset Retirement Obligations</b>  (see also the Appendix on this topic)	<ul style="list-style-type: none"> <li>– The new standard is effective for fiscal years beginning on or after April 1, 2022.</li> <li>– The new standard addresses the recognition, measurement, presentation and disclosure of legal obligations associated with retirement of tangible capital assets in productive use. Retirement costs will be recognized as an integral cost of owning and operating tangible capital assets. PSAS currently contains no specific guidance in this area.</li> <li>– The ARO standard will require the public sector entity to record a liability related to future costs of any legal obligations to be incurred upon retirement of any controlled tangible capital assets (“TCA”). The amount of the initial liability will be added to the historical cost of the asset and amortized over its useful life.</li> <li>– As a result of the new standard, the public sector entity will have to:               <ul style="list-style-type: none"> <li>○ Consider how the additional liability will impact net debt, as a new liability will be recognized with no corresponding increase in a financial asset;</li> <li>○ Carefully review legal agreements, senior government directives and legislation in relation to all controlled TCA to determine if any legal obligations exist with respect to asset retirements;</li> <li>○ Begin considering the potential effects on the organization as soon as possible to coordinate with resources outside the finance department to identify AROs and obtain information to estimate the value of potential AROs to avoid unexpected issues.</li> </ul> </li> </ul>
<b>Revenue</b>	<ul style="list-style-type: none"> <li>– The new standard is effective for fiscal years beginning on or after April 1, 2023.</li> <li>– The new standard establishes a single framework to categorize revenues to enhance the consistency of revenue recognition and its measurement.</li> <li>– The standard notes that in the case of revenues arising from an exchange transaction, a public sector entity must ensure the recognition of revenue aligns with the satisfaction of related performance obligations.</li> <li>– The standard notes that unilateral revenues arise when no performance obligations are present, and recognition occurs when there is authority to record the revenue and an event has happened that gives the public sector entity the right to the revenue.</li> </ul>

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**Public Private Partnerships (“P3”)**

- PSAB has introduced Section PS3160, which includes new requirements for the recognition, measurement and classification of infrastructure procured through a public private partnership. The standard has an effective date of April 1, 2023 and may be applied retroactively or prospectively.
- The standard notes that recognition of infrastructure by the public sector entity would occur when it controls the purpose and use of the infrastructure, when it controls access and the price, if any, charged for use, and it controls any significant interest accumulated in the infrastructure when the P3 ends.
- The public sector entity recognizes a liability when it needs to pay cash or non-cash consideration to the private sector partner for the infrastructure.
- The infrastructure would be valued at cost, which represents fair value at the date of recognition with a liability of the same amount if one exists. Cost would be measured in reference to the public private partnership process and agreement, or by discounting the expected cash flows by a discount rate that reflects the time value of money and risks specific to the project.

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**Purchased Intangibles**

- In October 2019, PSAB approved a proposal to allow public sector entities to recognize intangibles purchased through an exchange transaction. Practitioners are expected to use the definition of an asset, the general recognition criteria and the GAAP hierarchy to account for purchased intangibles.
  - PSAB has approved Public Sector Guideline 8 which allows recognition of intangibles purchased through an exchange transaction. Narrow-scope amendments were made to Section PS 1000 Financial statement concepts to remove prohibition on recognition of intangibles purchased through exchange transactions and PS 1201 Financial statement presentation to remove the requirement to disclose that purchased intangibles are not recognized.
  - The effective date is April 1, 2023 with early adoption permitted. Application may be retroactive or prospective.
-

# Appendix: Upcoming changes to auditing standards

The following changes to auditing standards applicable to our 2023 audit are listed below.

Standard	Key observations
<b>Revised CAS 315, <i>Identifying and Assessing the Risks of Material Misstatement</i></b>	<p>Revised CAS 315, <i>Identifying and Assessing the Risks of Material Misstatement</i> has been released and is effective for audits of financial statements for periods beginning on or after December 15, 2021.</p> <p>The standard has been significantly revised, reorganized and enhanced to require a more robust risk identification and assessment in order to promote better responses to the identified risks. Key changes include:</p> <ul style="list-style-type: none"><li>— Enhanced requirements relating to exercising professional skepticism</li><li>— Distinguishing the nature of, and clarifying the extent of, work needed for indirect and direct controls</li><li>— Clarification of which controls need to be identified for the purpose of evaluating the design and implementation of controls</li><li>— Introduction of scalability</li><li>— Incorporation of considerations for using automated tools and techniques</li><li>— New and revised concepts and definitions related to identification and assessment of risk</li><li>— Strengthened documentation requirements</li></ul> <p>CPA Canada plans to publish a Client Briefing document in early 2022 to help you better understand the changes you can expect on your 2023 audit.</p>

# Appendix: Audit and assurance insights

Our latest thinking on the issues that matter most to audit committees, Boards and Management.

Featured insight	Summary	Reference
<b>Accelerate 2022</b>	The key issues driving the audit committee agenda in 2022	<a href="#">Learn more</a>
<b>Audit Committee Guide – Canadian Edition</b>	A practical guide providing insight into current challenges and leading practices shaping audit committee effectiveness in Canada	<a href="#">Learn more</a>
<b>Unleashing the positive in net zero</b>	Real solutions for a sustainable and responsible future	<a href="#">Learn more</a>
<b>KPMG Audit &amp; Assurance Insights</b>	Curated research and insights for audit committees and boards.	<a href="#">Learn more</a>
<b>Board Leadership Centre</b>	Leading insights to help board members maximize boardroom opportunities.	<a href="#">Learn more</a>
<b>KPMG Climate Change Financial Reporting Resource Centre</b>	Our climate change resource centre provides insights to help you identify the potential financial statement impacts to your business.	<a href="#">Learn more</a>
<b>The business implications of coronavirus (COVID 19)</b>	Resources to help you understand your exposure to COVID-19, and more importantly, position your business to be resilient in the face of this and the next global threat.	<a href="#">Learn more</a>
	KPMG Global IFRS Institute - COVID-19 financial reporting resource center.	<a href="#">Learn more</a>
<b>IFRS Breaking News</b>	A monthly Canadian newsletter that provides the latest insights on international financial reporting standards and IASB activities.	<a href="#">Learn more</a>
<b>Momentum</b>	A quarterly Canadian newsletter which provides a snapshot of KPMG's latest thought leadership, audit and assurance insights and information on upcoming and past audit events – keeping management and board members abreast on current issues and emerging challenges within audit.	<a href="#">Sign-up now</a>
<b>Current Developments</b>	Series of quarterly publications for Canadian businesses including Spotlight on IFRS, Canadian Securities & Auditing Matters and US Outlook reports.	<a href="#">Learn more</a>
<b>KPMG Learning Academy</b>	Technical accounting and finance courses designed to arm you with leading-edge skills needed in today's disruptive environment.	<a href="#">Learn more</a>







# Appendix: Reimagining student experience in higher education

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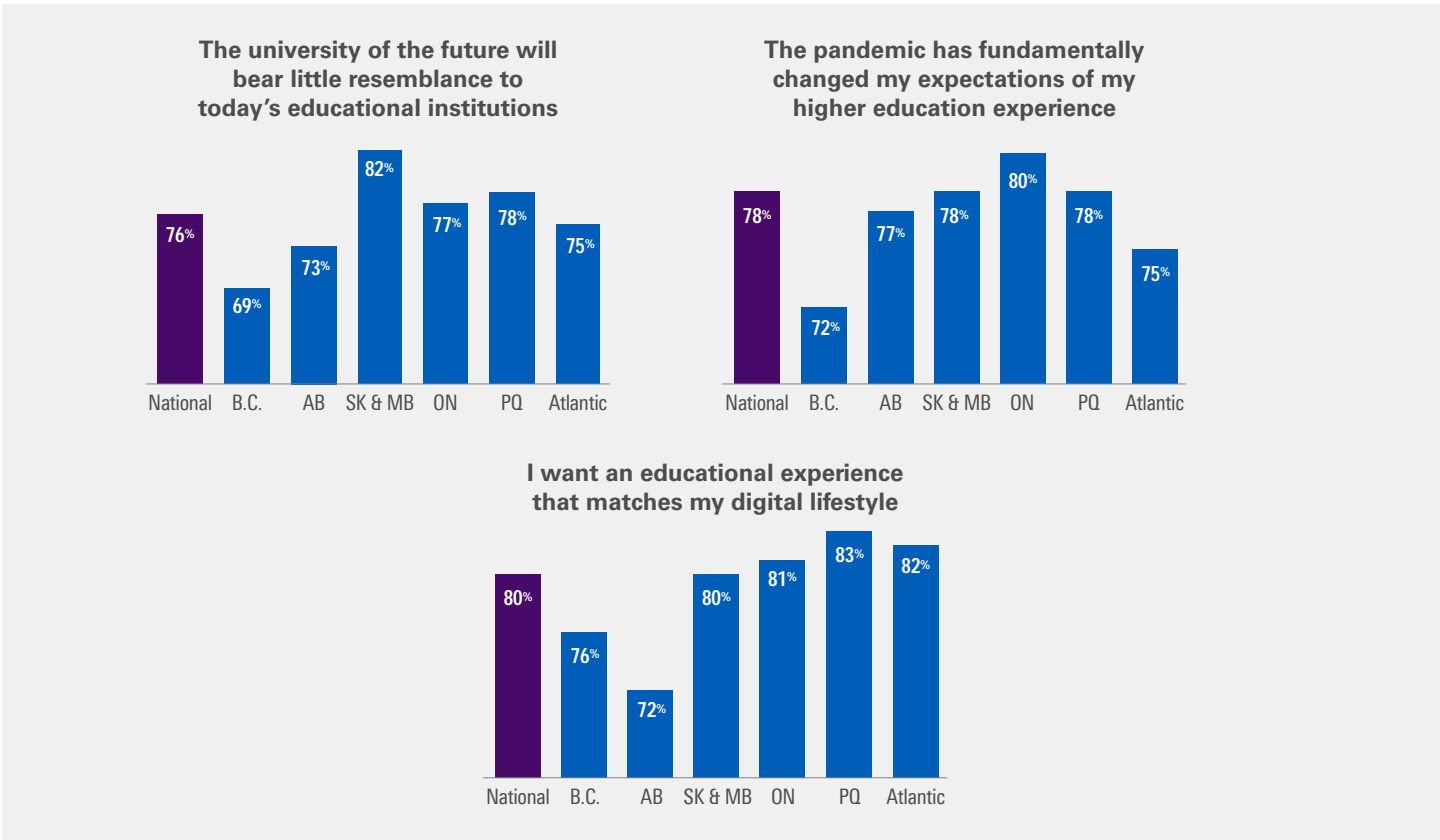


The higher education landscape has been steadily shifting over the years to respond to changes in the economy and society as a whole. Some of these changes have been gradual, while other more recent ones have been sudden and parabolic in nature.

In 2020, the pandemic opened our eyes to what is possible and, in fact, accelerated what was already underway in how individuals, institutions, and societies connect with each other through the use of technology. Such events and trends have fundamentally changed students’ expectations of their higher education experience.

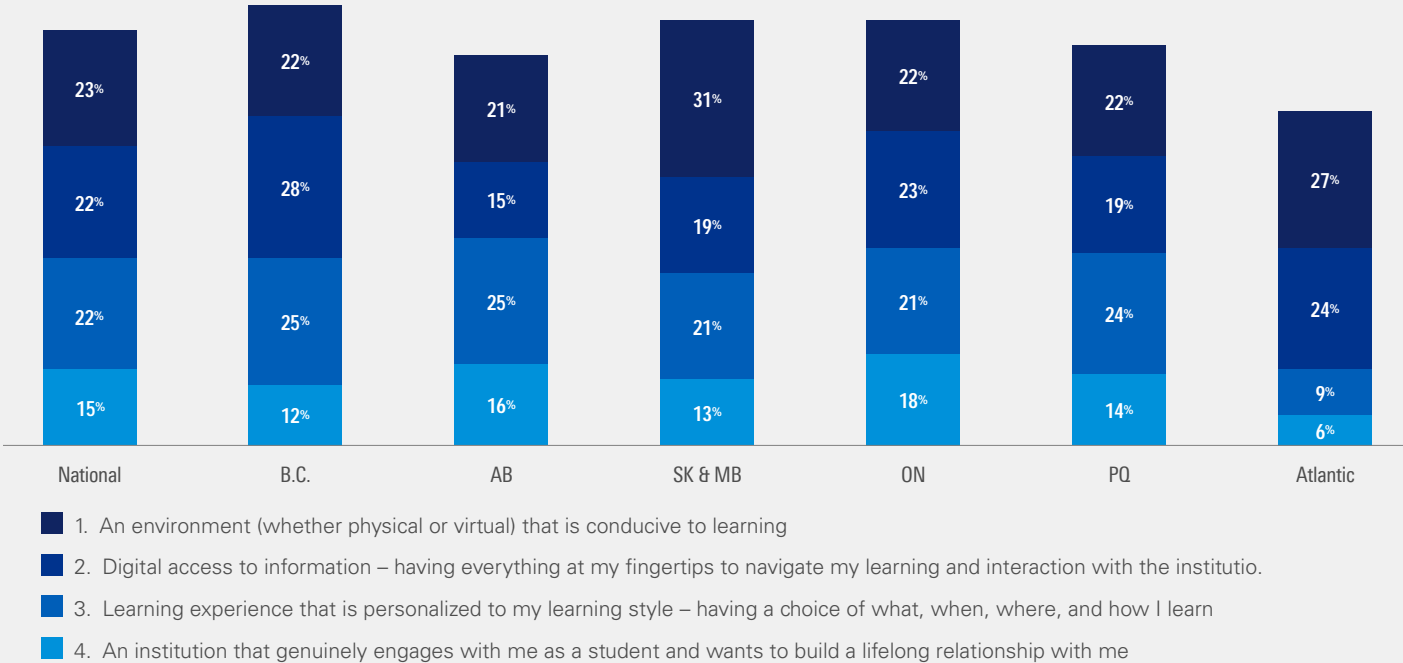
The “Age of the Customer” is upon us, and the implications for education cannot be ignored. The increased choices and options available to students are having a profound impact on how students view their education experience. The institutions that can deliver high-quality educational outcomes with excellent student experiences and qualifications that are well recognized by employers at a competitive cost, will gain significant competitive advantage. Leveraging technology will increase accessibility and efficiency, lower costs and provide competitive services moving into the future landscape.

KPMG in Canada undertook a national poll of students and they told us that they believe that the educational institutions of the future will bear little resemblance to those of today. This is an indication that students expect institutions to change along with their shifting priorities and expectations. Student experience is measured through all of the interactions they have with their higher education institutions, and they are now expecting new levels of engagement and personalization, both in the classroom and while engaging with various services offered by institutions outside of the classroom. The importance of a digital experience was clear, as an overwhelming majority of students want their school to provide the kind of “easy to use and straightforward” digital customer experience they expect in other walks of life.



The results of the poll also indicated the top four drivers, other than lower cost of tuition, that influence student experience:

Top four drivers influencing student experience



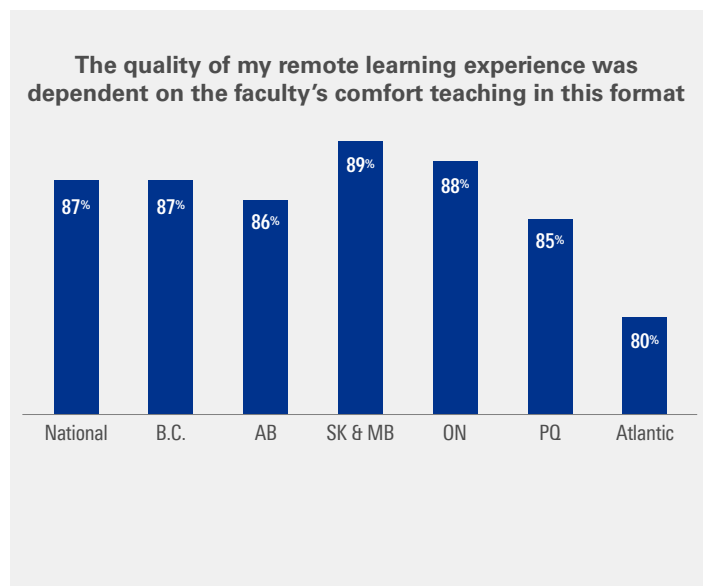
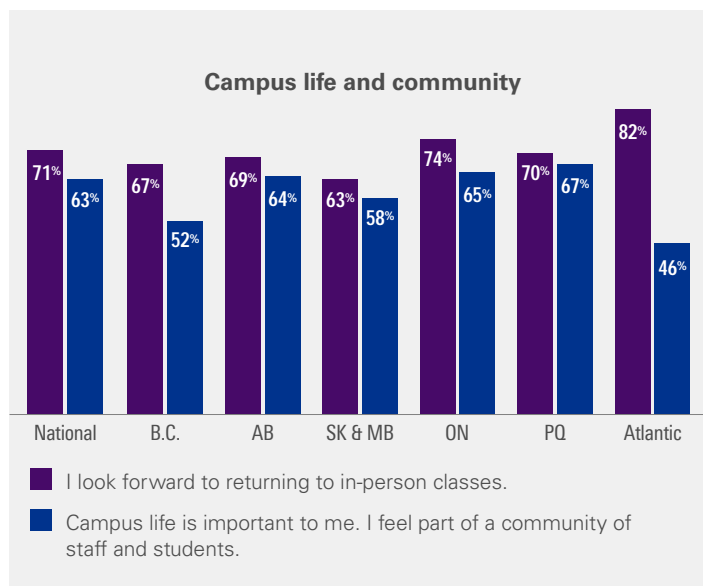
The pressure to improve the student experience is increasing steadily, yet rapidly, and higher education institutions will need to consider and keep up with the evolving priorities of their students. The institutions that seek to understand the drivers that influence student experience and spend the time to seek out the preferences of their students will gain significant competitive advantage and will be the ones who excel. We will explore each of the top four drivers influencing student experience.

An environment conducive to learning

Preferred higher education institutions will be the ones that are able to effectively collaborate with their students to understand what they are looking for in order to build an education experience that is focused on the students’ values and priorities. Ultimately, traditional institutions must be ready to respond and adapt to changing ideas about what higher education should look like. They must utilize their power to convene students together on campus in collaborative ways while modernizing the student experience through digital experiences and technology. This will require educators to

continually upgrade their own capabilities. Eighty-seven percent of poll respondents noted that the quality of their remote learning experience depended on not only the technology and accompanying infrastructure, but also the faculty’s comfort and ability to teach in this format. Institutions will need to foster skill growth in the faculty to match technological demands of today.

Nothing can fully replace the importance and gratification of the human connection and the feeling of being part of a community. Exacerbated by extended pandemic conditions, poll respondents indicated that there remains a critical need to reconnect. In spite of the challenges, it served as a dress rehearsal of what the future could look like and the possibilities fueled by innovation. The pandemic showed us that a combination of online and in- person programming is likely the best way to foster student engagement and learning. As much as remote learning was implemented quickly and students found it to be generally effective, in-person interaction and campus life will always be a vital component of an optimal student experience. Courses of the future will likely be a combination of being delivered through technology and supplemented with in-person support.



## Technology and digital access

After more than a full year of remote learning, Canadian post-secondary students – raised on social media, streaming, food delivery and ride-sharing apps – expect their college or university to up their game digitally. Over the years to come, students will become even more digitally savvy, putting pressure on higher education institutions to design and deliver an experience that matches their digital lifestyle. Students expect to have seamless accessibility and interaction with their higher education institution, resulting in a need for investment in new and enhanced tools to be used in the classroom as well as throughout the campus in delivering other services.

The acceleration of digital education due to the impact of COVID-19 has shown students what is possible. Remote learning and hybrid learning is now commonplace. Institutions are seeing a significant rise in competition from “online” institutions around the globe. The emergence of new, non-traditional institutions that may offer more affordable online education poses a definite challenge, and while the impact to date has not been significant on Canadian institutions, the effects of technological change on students means this risk is unlikely to decrease.

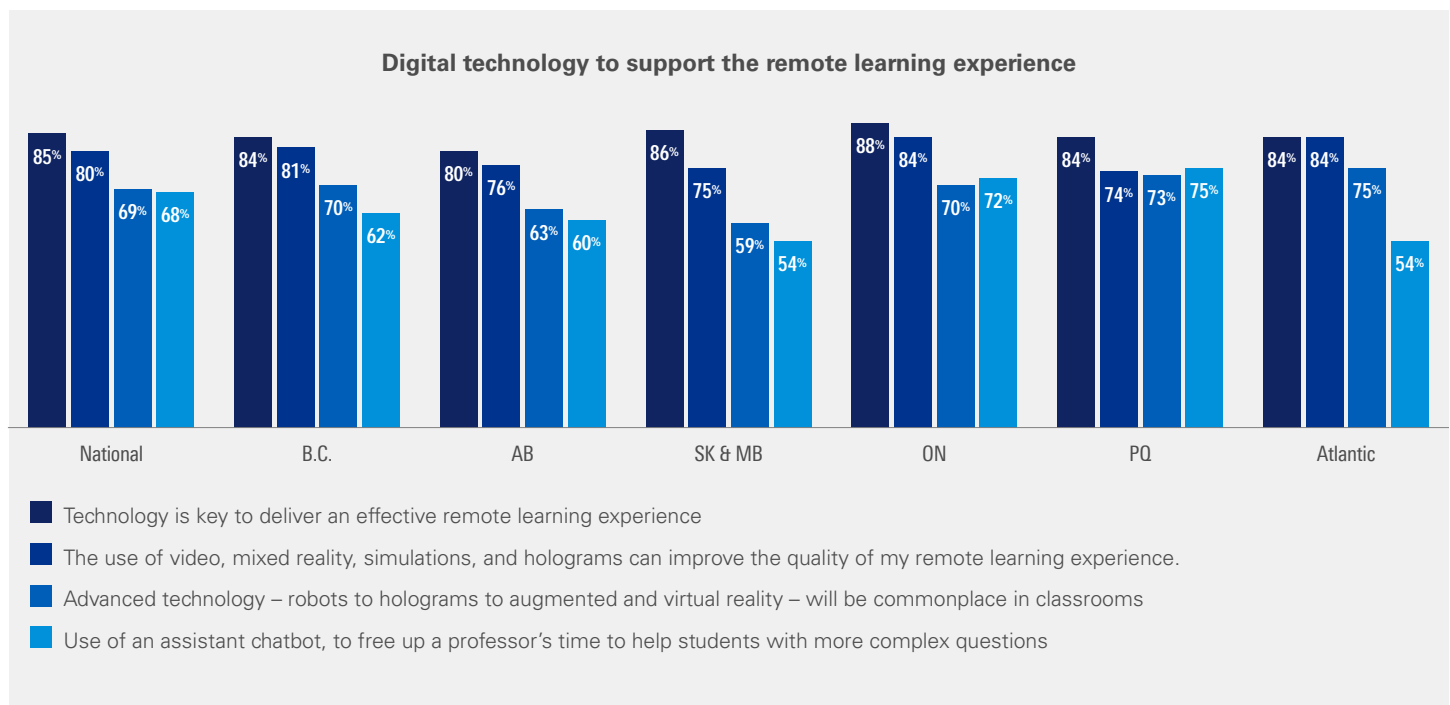
Remote learning is enabled by technology. Information technology infrastructure and facilities will need to be enhanced

in many institutions to support a seamless learning experience both remotely and in the physical classroom. As technological capabilities and opportunities proliferate, student expectations have been raised to envision a more encompassing digital learning environment. The poll revealed an interest, even an expectation, in the adoption of a variety of current and futuristic technologies to enhance the delivery of their education.

Interactions and transactions should be through easy-to-use digitally-accessible platforms. This also includes the ability to efficiently contact and communicate with the faculty. It is imperative for every higher education institution to have a robust digital and technology strategy that establishes the foundation for a successful remote or hybrid learning experience.

## Personalized learning

Successful institutions will be those that can create personalization at scale across their diverse and changing cohorts of students – those currently studying at the institution and those returning after graduation to upskill and retrain. A digitally-enhanced educational experience that can allow students to navigate their own journey through the institution, from how they connect with their courses, course materials, faculty, classmates, services at the institution, and potential employers has become a wish of today's students, and will be a requirement for the students of tomorrow.



Lifelong learning has become a human need. With the rate of change, workers will require ongoing education. *“Twenty years from now, lines between people’s learning and working lives will be increasingly joined. Learning will not be something you graduate from to transition to a job but will be a lifelong journey of upskilling and micro-credentialing to keep up with exponential advances in technology and changes in the workplace that will build a better economy and society.”* **(KPMG in Canada: 20 predictions for the next 20 years)**

The “new normal” continues to unfold, with implications for the future economy and workforce. More than eighty percent of students polled believe that institutions should provide micro-credentialing for pre-and-post graduate studies. They are looking for customization – stand-alone, short-duration, competency-based focused content with increased accessibility and flexible delivery. A micro-credential framework can provide them with in-demand skills recognized for employment and career opportunities. Institutions that position themselves to meet these expectations will thrive as they will serve as a bridge between students, businesses, and communities.

In addition to supporting students’ personalized needs to upskill and retrain, institutions must also approach students

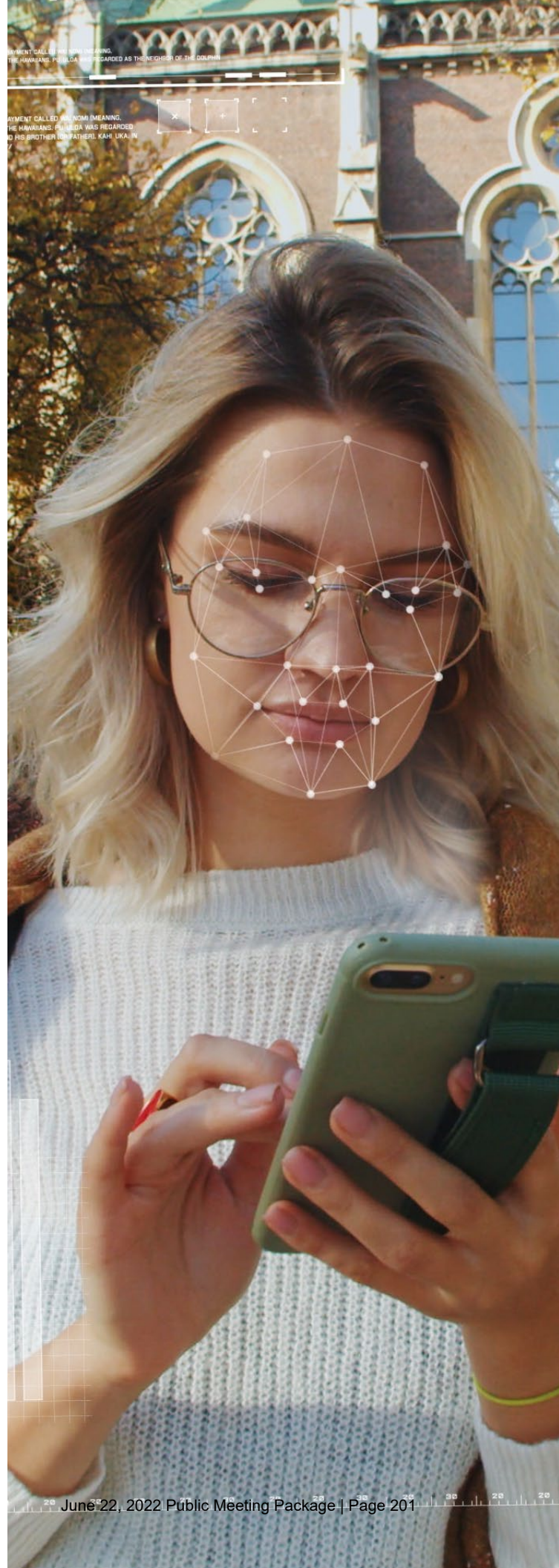
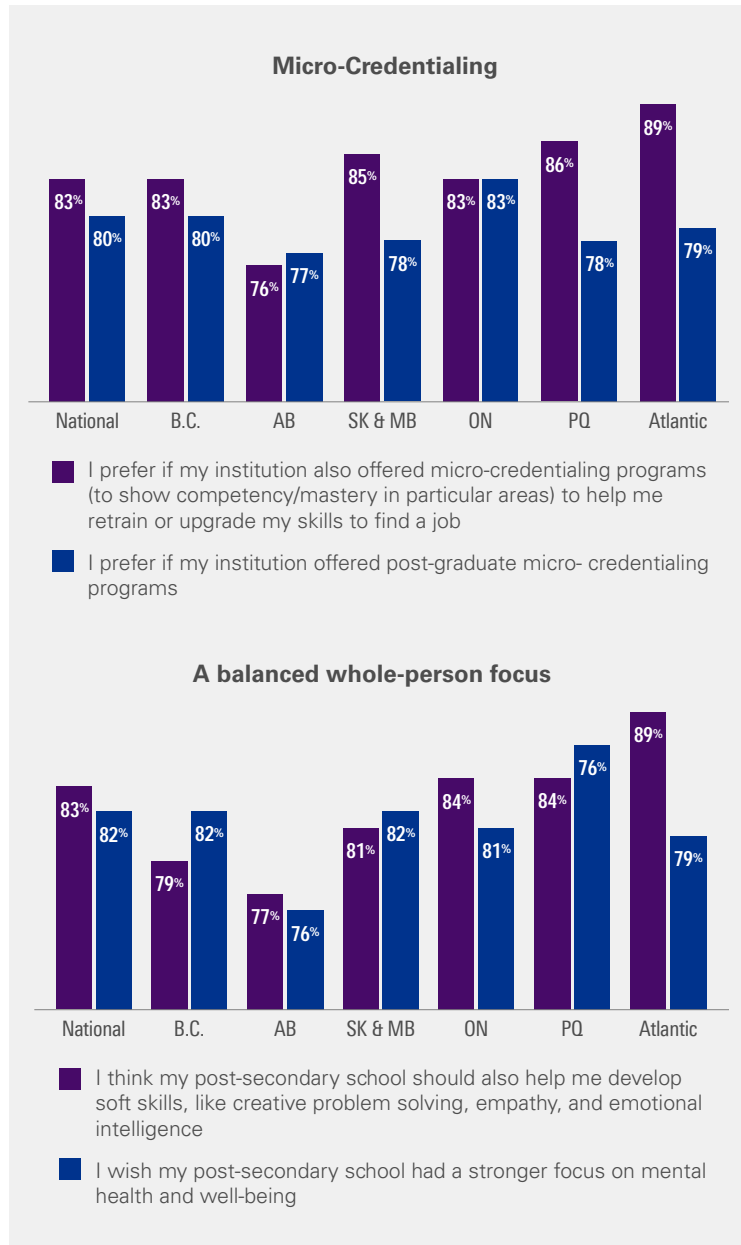
with a whole-person philosophy, including their overall well-being. Investing in the whole student in areas such as mental health awareness and supports to help with their two main concerns identified in our poll of “feelings of stress” and “motivation” during remote learning, along with incorporating soft skills such as problem solving, empathy and emotional intelligence, will help them to effectively navigate this changing and challenging world, both within the institution and in their off-campus life. This was evident in our survey, as students noted that they are not only looking for textbook technical skills but also feel that institutions should teach them skills to help them be a balanced whole-person. Some students managed exceptionally well through the remote learning environment, yet some yearned greatly for in-person learning. Institutions will need to rethink how best to ensure



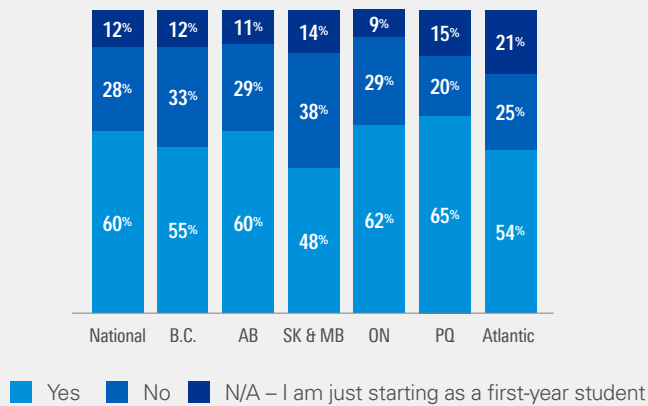
all students function at their best. The opportunities afforded by offering these supplemental knowledge and skills will also create a reciprocal loyalty as students will acknowledge the investments made by the institution.

### Engagement along the student journey

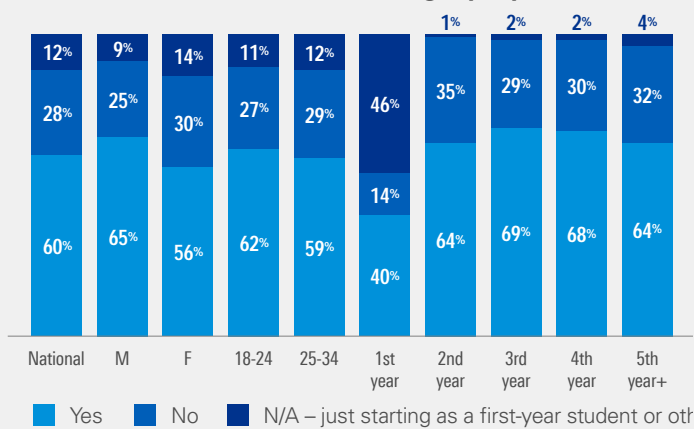
The student journey starts from optimistic applicant, to active student, to proud alumnus. Understanding the components of the extensive student journey, along with the overlapping needs and



### Creating a favourable impression as a foundation for lifelong loyalty



### Creating a favourable impression as a foundation for lifelong loyalty



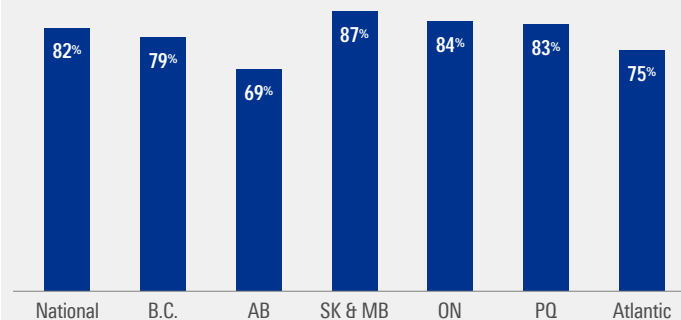
supports related to each segment, while being thoughtfully presented and delivered, holds the promise of prolonged engagement.

Building lifelong loyalty and sustaining a connection with students beyond their graduation and across their lifespan is paramount. Not only will they return to the institution for upskilling, reskilling, and retraining, but they will be motivated to give back to their home institutions through their time, energy and resources. Those who have had a positive, impactful student experience will have the impetus to remain connected and encourage others to join them. In our poll, we asked whether students felt that their experience to date with their higher education institution has “created a favourable impression” and whether that has “built a foundation for lifelong loyalty”.

Results revealed that while approximately sixty percent of respondents are on track with a positive institutional relationship, there remain challenges and opportunities to explore in order to forge the high-quality relationships that will endure a lifetime. Many first-year students are currently undecided, based on their limited experience, therefore institutions would be wise to take the initiative now to investigate, understand and address their needs, as well as those of the other various cohorts of students.

A key part of the process of developing lifelong loyalty is to better understand students’ priorities through a social lens. Students are increasingly embracing their socially

### Aligned long term values: an articulated and actionable climate plan



responsible selves, with the long-term future being top of mind. For example, those polled displayed strong convictions about the critical topic of climate change. Not only did they express that “climate change is important to me”, but also expect their institution to have a “clearly articulated climate plan” accompanied by defined goals and strategies to be carbon neutral sooner than later. It will be vital to align with, and embrace, the values and priorities of both current and future generations to address these formidable challenges. Partnering together on these and other meaningful issues over time will undoubtedly lead to further engagement and the probability of lifelong loyalty.

# Conclusion

Education is student-centric, now more than ever in the “Age of the Customer”. While the data reported from our poll reflects students’ main priorities currently and into the future, it is just a glimpse into the student experience they expect from their higher education institution.

We have merely scratched the surface of what needs to be done and what can ultimately be achieved by institutions to improve the student experience. Today’s students are tomorrow’s industry leaders, and their experiences will greatly influence the brand and reputation of the higher education institution, ultimately impacting the ability of the institution to be sustainable in the long run. A great student experience has a direct correlation to lifelong loyalty and genuine partnership.

# How KPMG can help

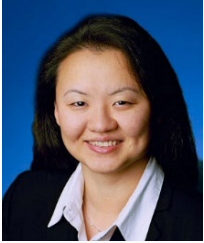
KPMG Connected Enterprise for Higher Education is a consumer-centric, enterprise-wide blueprint for digitally transforming higher education institutions. It is a robust framework that helps deliver a seamless, consumer-centric experience. The Connected Enterprise framework helps pull the elements of these four building blocks – reviewing the strategy, mission and purpose; improving core capabilities; adopting a target operating model; and modernizing technology – through the connected lens, aligning them to the strategy that an institution has chosen.

KPMG can guide Higher Education institutions through the three steps to build a great Student Experience (SX):

- Know your current and future students deeply and in detail, and develop an evidence based SX strategy that meets the needs of your students and your institution
- Establish your brand, reflecting the SX promise you’re making as an institution
- Become student centric by taking a whole of institution approach to change in by implementing a student operating model and enabling the right technology



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# Appendix: PSAB Asset Retirement Obligations



# Key audit risks

1

Do you have **completeness** of ARO's on your financial statements, particularly in terms of assets identified as in-scope?

2

Have you determined **measurement** of ARO's based on reliable data and costing models?

3

Have you correctly applied an appropriate **transition method**?

4

Do you have adequate **documentation** of your process and audit working papers enabling auditability?

# Implementation Milestones

Below are suggested timelines and milestones for illustrative purposes. Management is encouraged to review and develop an implementation plan that aligns with their schedules and the implementation date.

## PHASE #1:

- **Step #1 – Development of a PS3280 compliant policy (by June 30, 2022).** Include a definition for in-scope assets, productive and non-productive assets, and document known sources of legal obligations (such as regulations and contracts) as well as key roles and responsibilities for retirement obligation identification, measurement and reporting.
- **Step #2 – Identification of TCA/sites inventory (by June 30, 2022).** Develop an inventory of potential in-scope assets or sites based on existing TCA listings, and inventories used for PS3260 contaminated sites. Reconcile the listing of TCA items to the audited financial statements. Assess in-scope assets against PS3280 recognition criteria.
- **Milestone – Audit team review of PS3280 policy, asset listings and in-scope assets during Summer 2022.**

## PHASE #2:

- **Step #3 – Measure the estimated liability (by September 30, 2022).** Assess available information, and consider the need for additional environmental assessment of any sites. Document key assumptions and variables, and selection of transition method. Determine if discounting will be applied for any assets. Consider impacts on useful life assumptions for in-scope assets. Document measurement methodology and range of estimate for in-scope assets at April 1, 2022 (and any expected changes to March 31, 2023).
- **Milestone – Audit team review of measurement methodology and range of estimates in Fall 2022.**
- **Step #4 – Reporting (by December 31, 2022).** Prepare a library of documentation and assumptions supporting each retirement obligation for audit purposes, and comprehensive documentation of the process followed for implementation. Prepare template financial statements and related note disclosure for 2023 year end.
- **Milestone – Audit team review of working papers and template financial statements in January 2023**



## **Appendix: The time is now to begin a discussion on your entity's ESG journey.**

Environmental, Social and Governance (ESG) has revolutionized how organizations in all sectors and markets are delivering their services. ESG refers to a framework to integrate environmental, social, governance risks and opportunities into an entity's strategy to build long-term sustainability and value creation. KPMG's 2021 CEO Outlook highlighted that 30% of CEO's are planning to invest more than 10% of their revenues towards becoming more sustainable. Stakeholder expectations have changed significantly — ESG is no longer a nice-to-have, or an initiative that can be pursued independent of an entity's other objectives. In the not-for-profit sector, access to funding and competitiveness for donations may soon be distinguished by entities who have embraced ESG, and those who have lagged.

To be successful, ESG needs to become an integral component of an entity's strategy, and all facets of its operations. Entities need to transform how performance is measured. ESG is also shaping financial reporting requirements. In addition to substantial investments to support sustainability and climate change, the Government of Canada's Budget 2021 announced a commitment to engage with the provinces and territories on adoption of climate disclosures consistent with the Task Force on Climate-related Financial Disclosures (TCFD). Canada's Crown corporations are presently working to adopt the TCFD standards. Leading not-for-profit organizations are also looking at adopting the TCFD requirements on a voluntary basis.

KPMG shares your passion for ESG. Recently, KPMG launched a transformative ESG global strategy to embed ESG in every one of the services we provide, the learning and development of our professionals, and commits the firm to achieve net-zero carbon emissions by 2030. Globally, KPMG is investing over \$1.5 billion over the next three years to accelerate global solutions for environmental, social and governance issues. Our sustainability and impact service offerings cover the full range of requirements, from strategy setting, to impact measurement, decarbonization, reporting and assurance. The time is now to begin a discussion on your entity's ESG journey.

Contact us to discuss how KPMG can advise you on your ESG journey!



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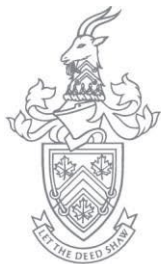
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# Board of Governors

## Briefing Note



**Topic:** Public Sector Accounting Standards Board (PSAB) Asset Retirement Obligation update

**Report To:** Public Board Meeting  
*Recommended by the Finance and Audit Committee on June 13, 2022 that the Board of Governors receive for information*

**Meeting Date:** June 22, 2022

**Prepared By:** John Pacey, Director Financial Transformation and Analytics  
Greg Edwards, Director Financial Services and Controllershship  
Annie Lam, Vice President, Corporate Finance  
Drew Van Parys, Executive Vice President, Finance and Administration Services

### Recommendation

That the Board of Governors receive for information the update on PSAB Asset Retirement Obligations (ARO).

### Overview

As noted in the 2022 KPMG Audit Findings Report on May 12, 2022, an upcoming change in PSAB standard Asset Retirement Obligations (ARO) is effective for fiscal years beginning on, or after April 1, 2022, which means that March 31, 2023, will be the first fiscal year impacted.

The ARO standard will require the public sector entity record a liability related to future costs of any legal obligations to be incurred upon retirement of any controlled tangible capital assets ("TCA"). The amount of the initial liability will be added to the historical cost of the asset and amortized over its useful life.

The finance team began work on the ARO project in 2021 and brought the subject matter to the attention of Finance and Audit Committee in January 2022. We have identified key activities of the ARO implementation project.

The key milestones of this project and proposed completion dates will include:

- Creation of an ARO Policy (July 2022)
- Identification of Assets subject to ARO (July 2022)
- Assessment and Valuation of ARO's (November 2022)
- Preparation of Financial Statement Notes and Disclosures (January 2023)

The implementation project will be further developed and identify a cross-functional project team including Finance and non-Finance personnel. If required, external experts will be engaged. The auditor involvement will be scheduled at each significant project milestones.

We will provide recurring project updates to Senior Management Team and the Finance and Audit Committee to engage in the implementation process throughout the milestones of the project.

### Risks and Considerations

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



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## **PRESIDENT'S REPORT**

**June 22, 2022 - Public Board Meeting**

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The following is a summary of key updates of the President to the Board of Governors since the March 23, 2022 virtual Board meeting.

### **College System Update**

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Colleges Ontario received a letter from the Deputy Premier and Minister of Health confirming that the next phase of the Personal Support Worker Accelerated Initiative ('PSW-A 2.0') has been approved and that the TPA will be finalized shortly.

Through this agreement, the government will make \$58,907,338 available to support the implementation of the initiative in 2022-23. In addition to training approximately 2,150 PSW-A students, this investment will support the retention of in-process PSW students and provide a tuition award for Fall 2022 PSW students. Given the proximity of this decision to the election, we are not expecting a public announcement.

### **Government Relations**

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Fleming hosted MPP Dave Smith for an in-person funding announcement at Fleming's Kawartha Trades and Technology Centre (KTTC) at Sutherland Campus on April 20, 2022 which included a tour of the impressive KTTC.

We had the honour of hosting Premier Ford, Shakir Rehmatullah of Flato Developments, MPP Laurie Scott, Mayor Andy Lethan and MP Jamie Schmale for a special in-person donation announcement at our Frost Campus on April 21, 2022. Flato Developments announced a \$1.2M donation to Fleming to support women and Indigenous students.

Finally, Fleming welcomed Minister of Labour Training and Skills Development, Monte McNaughton on April 25 at Sutherland Campus for a special in-person announcement and tour of Fleming's KTTC.

### **Fleming Strategy**

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Fleming hosted an ESG Facilitated Session for Fleming's Board of Governors at our newly opened Cobourg Campus in May 2022, facilitated by Brett Goodwin, Vice President, Applied Research and Innovation.

### **Fleming Operations**

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We were very pleased to host the second annual Spotlight Awards celebration to acknowledge the impressive work Fleming employees do for our students and our community. The event was hosted in-person at Frost, Sutherland and Haliburton Campus in May 2022.

Fleming hosted its first in-person Open House in Peterborough, Lindsay and Haliburton. We opened our doors to prospective students and their families.

Finally, Fleming was very pleased to host in-person convocation ceremonies for the first time in two-years on June 3 (Haliburton Campus), June 10 (Frost Campus) and June 14 – 17 (Sutherland Campus). It was a wonderful opportunity to celebrate our students who have worked tremendously hard through challenges circumstances. We thank all members of Fleming's Board of Governors who were able to volunteer their time and join us.

### **In Our Community.**

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

#### **Events (in-person and virtual)**

##### **SMT EDI Training – April 6, 2022**

- Fleming's Senior Management Team participated in its first Equity, Diversity and Inclusion Training with facilitator Allison Hector Alexander, Director, Diversity, Equity and Inclusion, The Regional Municipality of Durham

##### **Fleming's Varsity Athletic Banquet – April 8, 2022**

- Provided virtual greetings to Fleming's Varsity Athletes at this year's first in-person banquet in two years

##### **MPP Dave Smith visits Sutherland Campus – April 20, 2022**

- Hosted MPP Dave Smith for an in-person funding announcement at Fleming's Kawartha Trades and Technology Centre (KTTC) at Sutherland Campus
- Joined by Julie Davis, Vice President, External Relations and Development, Trent University, MPP Smith announced an investment of \$5.8M at Fleming and Trent to help provide a modern and safe learning environment for students, faculty and staff, both virtually and on campus.

##### **Flato Donation Event – April 21, 2022**

- Hosted Premier Ford, Shakir Rehmatullah of Flato Developments, MPP Laurie Scott, Mayor Andy Lethan and MP Jamie Schmale for a special in-person donation announcement
- Flato Developments announced a \$1.2M donation to Fleming to support women and Indigenous students.

##### **Spring Open House – April 23, 2022**

- Hosted our first in-person Open House in Peterborough, Lindsay and Haliburton.

##### **Ministry Announcement at Sutherland Campus – April 25, 2022**

- Welcomed Minister of Labour Training and Skills Development at Sutherland Campus for a special in-person announcement
- Watch the special broadcast here: <https://twitter.com/i/broadcasts/1BRKjnrVlpLKw>

##### **Grand Opening of Fleming's Cobourg Learning Centre – April 27, 2022**

- Welcomed MPP David Piccini, Cobourg Mayor John Anderson, members of Fleming's Board of Governors, Senior Management Team and VIPs to the newly renovated Cobourg Learning Centre



### **Spotlight Awards – May 4, 2022**

- Hosted the second annual Spotlight Awards celebration to acknowledge the impressive work Fleming employees do for our students and our community.

### **In-person Convocation Ceremonies– June 2022**

- Thrilled to host in-person convocation ceremonies for the first time in two-years June 3 (Haliburton Campus), June 10 (Frost Campus) and June 14 – 17 (Sutherland Campus)

### **Social Media Highlights:**

We stand united in helping Ukrainians who are coming to Peterborough and as the situation evolves, [@flemingcollege](#) is reinforcing its commitment to explore unique ways we can help. Learn more here.

Congrats to all our [@FlemingCollege](#) student athletes, award recipients and coaches for a fabulous varsity season. Thank you for representing Fleming in your sport, we are proud of your impressive accomplishments.

MPP [@DaveSmithPtbo](#) tours [@FlemingCollege](#) with president Maureen Adamson & [@TrentUniversity](#) Julie Davis before announcing an investment of \$5.8M at Fleming & Trent to help provide a modern and safe learning environment for students, faculty & staff, both virtually and on campus.

What an incredible morning spent with [@fordnation](#), [@LaurieScottPC](#) [@Jamie\\_Schmale](#) and [@FlatoDev](#). We are grateful for this very generous donation to our beautiful Frost Campus. Hosting Premier Ford and his team made the day truly special.

Today is Saturday, April 23, which means it's [#FlemingOpenHouse](#)! Join us from 10 a.m. to 1 p.m. For more information, please visit: <https://flemingcollege.ca/myopenhouse>

A big thank you to all students & staff who volunteered their time this weekend to support [#FlemingOpenHouse](#). A special thanks to these paramedic students who are entering into finals next week and still made time to answer questions of prospective students. [@FlemingCollege](#)

We were very pleased to host Monte McNaughton, Minister of Labour, Training and Skills Development, for an important announcement this morning. Thank you [@DaveSmithPtbo](#), [@LaurieScottPC](#) and our amazing skilled trades students for your support. [@ONTatwork](#) [@FlemingCollege](#)

Exciting morning in the [@TownofCobourg](#) as we hosted the official grand opening of our new Cobourg Learning Centre. Thank you [@DavidPiccini](#) and Mayor John Henderson for joining the celebration. We are very pleased to remain in the beautiful town of Cobourg. [@flemingcollege](#)

What a fabulous turn out for the 2022 Spotlight Awards, where we recognized the amazing [@FlemingCollege](#) employees who go above & beyond every day to support students, staff & the communities we serve. Congrats on behalf of our senior team to this year's winners & all nominated.

On [#RedDressDay](#) and [#NationalDayofAwareness](#) for [#MMIWG2ST](#) in Canada, we're looking back at Fleming's powerful display of Red Dresses, remembering the lives of eight Indigenous women and girls, missing or murdered in Ontario and across Canada.

I'm proud to share the second season of Our Fleming, Our Stories, where I speak to [@FlemingCollege](#) students about [#mentalhealth](#). These voices are stories of perseverance & strength & important as we collectively navigate & adapt to our new realities.

## **Fleming in the News**

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[Build your construction skills for free with Fleming College](#)

Gonorthumberland.ca | April 1, 2022

[Fundraising: Fleming Students work to raise funds for Five Counties](#)

Peterborough Examiner | April 4, 2022

[Fleming College students get ready for 24th annual Tree Climbing Competition](#)

Globalnews.ca | April 7, 2022

[Fleming College receives federal funding for multidisciplinary water monitoring and detection research](#)

Peterborough Examiner | April 7, 2022

[Fleming College presents 2022 Innovation & Technology Showcase in partnership with Bell](#)

Nationtalk.ca | April 7, 2022

[Two students at Fleming College in Peterborough win 2022 Pitch It entrepreneurial competition](#)

Kawarthanow.com | April 11, 2022

[Fleming College offers free English languages classes for Ukrainians arriving in Peterborough](#)

Globalnews.ca | April 12, 2022

[Peterborough post-secondary institutions step up support for Ukraine](#)

Globalnews.ca | April 13, 2022

[Fleming College moves Skills on Demand Work and Academic Upgrading, Language Instruction for Newcomers to downtown Peterborough](#)

Peterborough Examiner | April 13, 2022

[Romain McCalla, Karyn Blackney named Fleming College athletes of the year](#)

Peterborough Examiner | April 13, 2022

[Photos: Fleming hosts open house in Peterborough](#)

Peterborough Examiner | April 23, 2022

[Funding helps local workers earn more and advance careers](#)

Thestar.com | April 25, 2022

[Province launches new jobs program at Fleming College in Peterborough](#)

Peterborough Examiner | April 26, 2022

[Fleming College Celebrates Schools Top Leaders At Annual Award Ceremony](#)

PTBOCanada.com | April 28, 2022

[Fleming College's Cobourg Learning Centre holds grand opening](#)

Gonorthumberland.ca | April 28, 2022

[Fleming opens Cobourg Learning Centre](#)

Academica.ca | May 6, 2022

[Otonabee Ward: New funding, programs and more at Fleming this spring](#)  
Peterborough Examiner | May 7, 2022

[Fleming College Celebrates Employees With Annual Spotlight Awards](#)  
PTBOCanada.com | May 9, 2022

[Fleming College valedictorian surprises her parents](#)  
Peterborough Examiner | June 14, 2022

[Fleming College graduate in Peterborough achieving her dream](#)  
Globalnews.ca | June 17, 2022