

BPL Library Board

Agenda

Thursday, May 23, 2024

Frank Rose Room, 6:30 p.m.

Burlington Public Library is located on the Treaty Lands and Territory of the Mississaugas of the Credit.

A light dinner will be served at 6:00 p.m.

1. Call to Order
2. Approval of the Agenda
3. Declarations of Interest
4. Board Development: Emergency Response Plan
5. Open Minutes of April 25, 2024
6. Decision Items
 - 6.1 2023 Audit:
 - 6.1.1 2023 Audit Statements
 - 6.1.2 2023 Senior Leadership Expenses
 - 6.1.3 Minutes of May 9, 2024 Audit Committee Meeting
 - 6.2 Electronic Vote to Approve BPL Truck Replacement
7. Discussion Items
 - 7.1 Board By-law
8. Information Items
 - 8.1 CEO Report
 - 8.2 Advocacy Report

8.3 New Appleby Branch Community Input Session Insights

8.4 City of Burlington Accountability Framework

8.5 2024 Risk Management Plan

9. Closed Session

9.1. Closed Minutes of April 25, 2024

9.2. Real Estate Matter

9.3. Legal Matter

10. Approval of Motions from Closed Session

11. Other Business

12. Next Meeting:

Thursday, June 27, 2024, 6:30 p.m., Frank Rose Room

Attendance

Board: Jennifer Tarnawski, Jason Manayathu, Ashley Cameron (via Zoom), Shayne Lemieux, Lindsay Zalot, Akindayomi Odedeyi (via Zoom), Councillor Lisa Kearns (via Zoom)

Staff: Lita Barrie, Meg Uttangi Matsos, Nicole Tewkesbury, Cindy Tchorz

Minutes

A meeting of the Board was held on Thursday, April 25, 2024, in the Frank Rose Room at Central Branch.

1. Call to Order

Jennifer Tarnawski, Library Board Chair, called the meeting to order at 6:31 p.m.

2. Approval of the Agenda

The agenda was approved as presented.

Motion 24-26, Approval of the Agenda

MOVED by Lindsay Zalot, SECONDED by Shayne Lemieux, that the agenda be approved as presented.

CARRIED.

3. Declarations of Interest - None

Motion 24-27, Move into Closed Session

MOVED by Jason Manayathu, SECONDED by Lindsay Zalot, that the Burlington Public Library Board move into Closed Session.

CARRIED.

The Library Board moved into Closed Session at 6:32 p.m.

Motion 24-28, Move out of Closed Session

MOVED by Lindsay Zalot, SECONDED by Lisa Kearns, that the Burlington Public Library Board moved out of Closed Session.

CARRIED.

The Library Board moved out of Closed Session at 7:34 p.m.

5. Approval of Motions from Closed Session

Motion 24-29, Closed Minutes of March 28, 2024

MOVED by Shayne Lemieux, SECONDED by Jason Manayathu, that the Burlington Public Library Board approve the Closed Minutes of March 28, 2024 as presented.

CARRIED.

6. Board Development Presentation – Human First Approach

Meg Uttangi Matsos shared a presentation on BPL's Human First approach.

7. Open Minutes of March 28, 2024

Motion 24-30, Open Minutes of March 28, 2024

MOVED by Jason Manayathu, SECONDED Akindayomi Odedeyi, that the Burlington Public Library Board approve the Open Minutes of March 28, 2024 as amended.

CARRIED.

8. Decision Items

8.1 Q1 Financial Statements

The Library Board reviewed the first quarter financial statements that included a new reporting structure for BPL's fund statements that will become a regular report with the quarterly statements.

Motion 24-31, Q1 Financial Statements

MOVED by Lindsay Zalot, SECONDED by Jason Manayathu, that the Burlington Public Library approve the 1st Quarter Operating, Capital, and Other Fund Financial Statements for the period ending March 31, 2024.

CARRIED.

9. Discussion Items - None

10. Information Items

The following items were received by the Board

- 10.1. CEO Report
- 10.2. Q1 Metrics Report
- 10.3. Customer Experience Standards

11. Other Business - None

The meeting is adjourned at 8:50 p.m. Motion by Lindsay Zalot.

Chair

Secretary-Treasurer

Next Meeting

Thursday, May 23, 2024, Frank Rose Room

6. Decision Items: 6.1. 2023 Audit

Recommendation

THAT the Burlington Public Library Board approve the 2023 Audit Results and the 2023 Audited Financial Statements as presented: and

THAT the Burlington Public Library Board approve the 2023 Board and Senior Leadership Expenses as presented: and

THAT the Burlington Public Library Board approve the May 9, 2024, Minutes of the Audit Committee.

Purpose

To seek the Board's approval of the recommendations listed above.

Discussion

At the May 9, 2024 Audit Committee meeting, Trevor Ferguson from Deloitte LLP presented the audit results and financial statements and responded to questions from the committee. Per the minutes of the meeting attached, the Audit Committee is recommending to the Board that the audit results and statements be approved.

Board and Senior Leadership Expenses

The majority (99.1%) of the expenses detailed in this report are purchases made using the BPL corporate Visa account rather than traditional expense claims. The corporate Visa program is used primarily for regular operational purchases such as building supplies, IT software subscriptions, staff training, contracted services, etc., and is treated as an alternative to payment through accounts payable via EFT or cheque. A very small portion (3.8%) of the expenses through Visa are related to traditional uses of corporate Visa such as travel and meal expenses.

The corporate Visa program provides an annual rebate based on spending, so the use of Visa is encouraged whenever possible. In 2023 the rebate was \$10,400. This is a budgeted revenue that helps to support regular library operations. The use of Visa also allows us to maximize interest in some circumstances as regular services are charged

to the card at Net 30 days, and payment to Visa is made once a month, often allowing cash to remain in the bank for a couple of extra weeks.

Visa Reconciliation Process

The monthly Visa reconciliation process requires cardholders to review and attach all invoices/receipts to their statement and provide GL account codes and descriptions of the expenses. Once the cardholder has compiled their Visa for the month, their manager receives the package for review and sign-off. All monthly Visa packages are then sent to the Accounting Assistant who reviews the invoices/receipts for proper tax treatment and GL coding and ensures all signatures are included. The full monthly statement including all cardholder transactions is reviewed by two (2) SLT members each month at the time of payment also.

If staff have misplaced an invoice/receipt they are required to contact the vendor wherever possible to obtain a copy. Lost receipts happen very rarely and tend to be for small items such as parking or GO Transit tickets. Occasionally a corporate Visa is used accidentally for a personal expense. If this occurs, the amount is re-imbursed to BPL via a payment at the service desk.

Strategic Implications

The preparation and approval of annual audited financial statements aligns with the current strategic plan under Strategic Goal 1: Enhance community well-being.

Equity, Diversity, and Inclusion Considerations

Strong stewardship of financial resources will ensure BPL is well positioned to provide resources and deliver services for all members of the community.

Risk Management

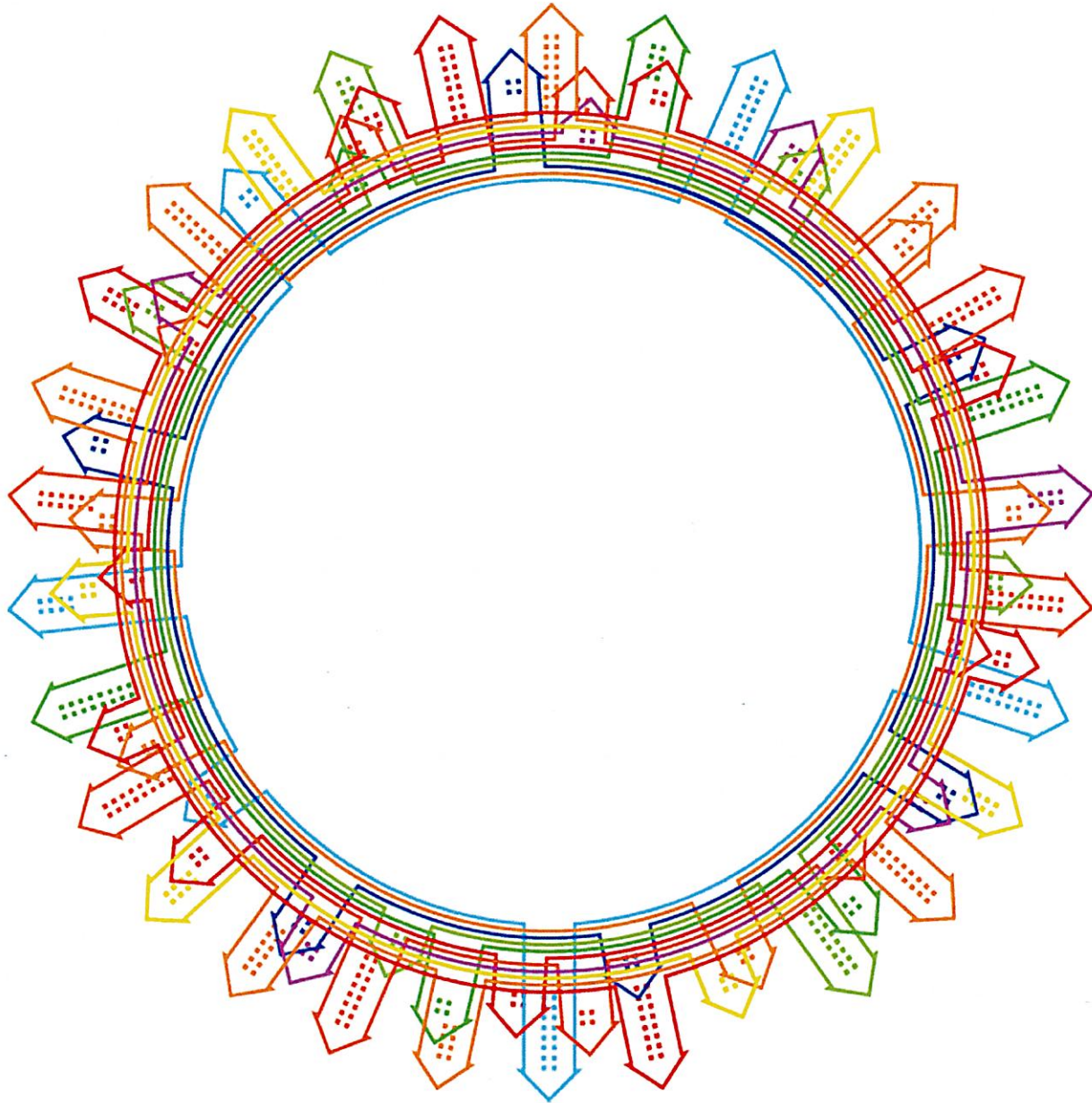
Audited financial statements provide independent assurance that management has, in its financial statements, presented a true and fair view of the organization's financial performance and position.

Policy

BPL's Financial Policy requires an external audit to be completed in line with section 296 of the Municipal Act, 2001 and with the requirements of the Public Libraries Act.

Report Author(s)

Respectfully submitted by Nicole Tewkesbury, Director, Finance & Infrastructure



Burlington Public Library Board Report to The Audit Committee on the 2023 audit

To be presented on May 9, 2024

May 2, 2024

To the Chair and Members of the Audit Committee of
Burlington Public Library Board
2331 New Street
Burlington ON L7R 1J4

Report on audited annual financial statements

Dear Audit Committee Members:

We are pleased to submit this report on the status of our audit of Burlington Public Library Board (the "Library") for the 2023 fiscal year. This report summarizes the scope of our audit, our findings and reviews certain other matters that we believe to be of interest to you.

As agreed in our master service agreement dated November 16, 2016 and subsequent confirmation of changes letters dated December 17, 2018, November 12, 2020, December 5, 2022, and November 13, 2023 we have performed an audit of the financial statements of Burlington Public Library Board as of and for the year ended December 31, 2023, in accordance with Canadian generally accepted auditing standards ("Canadian GAAS") and expect to issue our audit report upon approval of the draft financial statements by the Board of Directors.

This report is intended solely for the information and use of the Audit Committee, management and others within the Library and is not intended to be, and should not be, used by anyone other than these specified parties.

We look forward to discussing this report summarizing the outcome of our audit with you and answering any questions you may have.

Yours truly,



Chartered Professional Accountants
Licensed Public Accountants

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Executive summary

Audit scope and terms of engagement

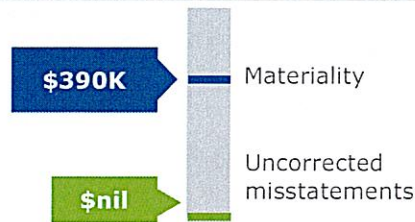
We have been asked to perform an audit of the Library’s financial statements (the “financial statements”) in accordance with Canadian Public Sector Accounting Standards (“PSAS”) as at and for the year ended December 31, 2023. Our audit was conducted in accordance with Canadian generally accepted auditing standards (“Canadian GAAS”).

The terms and conditions of our engagement are described in the master service agreement dated November 16, 2016 and subsequent confirmation of changes letters dated December 17, 2018, November 12, 2020, December 5, 2022 and November 13, 2023. We have developed appropriate safeguards and procedures to eliminate threats to our independence or to reduce them to an acceptable level.

Significant risks

- 1 Revenue recognition
- 2 Management override of controls
- 3 Management judgements and accounting estimates

Uncorrected misstatements



Materiality levels are determined on the basis of total expenses. Our materiality for the year ended December 31, 2023 was \$390,000 (2022, \$350,000). Uncorrected misstatements totaled \$nil.

Outstanding Matters & Next Steps

Completion of our subsequent events procedures

Receipt of signed Management’s representation letter

Going Concern

Management has completed its assessment of the ability of the Library to continue as a going concern and in making its assessment did not identify any material uncertainties related to events or conditions that may cast significant doubt upon the Library’s ability to continue as a going concern. We agree with management’s assessment.

Results

No restrictions have been placed on the scope of our audit. We intend to issue an unmodified audit report on the financial statements of the Library for the year ended December 31, 2023 once the outstanding items referred to above are completed satisfactorily and the financial statements are approved by the Board of Directors.

Audit risks and events

The significant audit risks identified as part of our risk assessment, together with our planned responses and conclusions, are described below.

Revenue recognition/deferred revenue

| Analysis of risk | Audit Response and Results |
|--|--|
| <ul style="list-style-type: none"> Under Canadian GAAS, we are required to evaluate the risk of fraud in revenue recognition. We have evaluated the revenue transactions, and we have concluded that the significant risk is that revenue is overstated through the recognition of revenue that should have been deferred to a subsequent period. This represents a fraud risk for the 2023 audit. | <ul style="list-style-type: none"> We evaluated the design and implementation of the internal controls that address this risk. We did not rely on controls. We confirmed funding received from the City of Burlington. We tested grants, contributions and other funds received during the year and verified the terms and conditions to assess whether the amount should be recorded as revenue or deferred revenue. We concluded that the internal controls were designed and implemented appropriately. We obtained sufficient audit evidence to conclude that there were no material misstatements. |

Management override of controls

| Analysis of risk | Audit Response and Results |
|---|--|
| <ul style="list-style-type: none"> Under Canadian Auditing Standards, it is the responsibility of the management, with the oversight of those charged with governance to place a strong emphasis on fraud prevention and detection. Oversight by those charged with governance includes considering the potential for override of controls or other inappropriate influence over the financial reporting process. Management override of controls is present in all entities. It is a risk of material misstatement resulting from fraud and therefore is considered as a significant risk. | <ul style="list-style-type: none"> We discussed fraud with management. We asked the Audit Committee for their views about the risk of fraud, whether they know of any actual or suspected fraud affecting the Library and their role in the oversight of management’s antifraud programs. We tested journal entries made throughout the period, and adjustments made at the end of the reporting period, for unusual items of indicators of bias, which could represent an override of controls. We evaluated the business rationale for any significant unusual transactions. We determined whether the judgements and decisions related to management estimates indicate a possible bias. We obtained sufficient audit evidence to conclude that there were no material misstatements. |

Management judgments and accounting estimates

Analysis of risk

Management judgments and accounting estimates may be subject to estimation uncertainty.

Significant judgments and estimates

- Accounts receivable (allowance for doubtful accounts and estimated accrual amounts)
- Tangible capital assets (amortization)
- Accounts payable and accrued liabilities (estimated accrued amounts)

Audit response and results

- We obtained an understanding of how management develops the accounting estimates, and the underlying data on which the estimates are based.
 - We reviewed support for significant assumptions made by management (i.e. through the use of third party source data).
 - We reviewed the consistency of assumptions and methods used by management to develop estimates.
 - We obtained sufficient audit evidence to conclude that there were no material misstatements.
-

Significant accounting policies, judgments and estimates

The accounting policies described below are those that are most important and representative of the Library's financial condition and financial performance.

In the course of our audit of the financial statements, we considered the qualitative aspects of the financial reporting process, including items that have a significant impact on the relevance, reliability, comparability and understandability of the information included in the financial statements.

The significant accounting policies of the Library are disclosed in Note 1 to the financial statements.

In our judgment, the significant accounting practices and policies, selected and applied by management are, in all material respects, acceptable under PSAS and are appropriate to the particular circumstances of the Library.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. These judgments are normally based on knowledge and experience about past and current events, assumptions about future events and interpretations of the financial reporting standards.

During the year ended December 31, 2023, management advised us that there were no significant changes in accounting estimates or in judgments relating to the application of the accounting policies. The Library adopted two new accounting standards during 2023, regarding financial instruments and asset retirement obligations. The adoption of these new standards did not have an impact on the Library's financial statements.

In our judgment, the significant accounting estimates made by management are, in all material respects, free of possible management bias and of material misstatement. The disclosure in the financial statements around estimation uncertainty is in accordance with PSAS and is appropriate to the particular circumstances of the Library.

Appendix 1 – Communication requirements and other reportable matters

| Required communication | Reference | Refer to this report or document described below |
|--|----------------------------|--|
| Audit service plan | | |
| 1. Our responsibilities under Canadian GAAS, including forming and expressing an opinion on the financial statements | CAS ¹ 260.14 | Refer to our master service agreement dated November 16, 2016 and confirmation of changes letters dated December 17, 2018, November 12, 2020, December 5, 2022, and November 13, 2023. |
| 2. An overview of the overall audit strategy, addressing: <ul style="list-style-type: none"> a. Timing of the audit b. Significant risks, including fraud risks | CAS 260.15 | Refer to our 2023 Audit service plan dated November 24, 2023. |
| 3. Significant transactions outside of the normal course of business, including related party transactions | CAS 260 App. 2, CAS 550.27 | Nothing to report. |
| Enquiries of those charged with governance | | |
| 4. How those charged with governance exercise oversight over management's process for identifying and responding to the risk of fraud and the internal control that management has established to mitigate these risks | CAS 240.21 | We are not aware of any fraudulent events. |
| 5. Any known suspected or alleged fraud affecting the Library | CAS 240.22 | None noted. |
| 6. Whether the Library is in compliance with laws and regulations | CAS 250.15 | No concerns noted. |
| Year end communication | | |
| 7. Fraud or possible fraud identified through the audit process | CAS 240.40-.42 | We are not aware of any fraudulent events. |
| 8. Significant accounting policies, practices, unusual transactions, and our related conclusions | CAS 260.16 a. | See note 1 to the financial statements for significant accounting policies. No unusual transactions noted. |

¹ CAS: Canadian Auditing Standards – CAS are issued by the Auditing and Assurance Standards Board of CPA Canada

| | | |
|--|---------------|---|
| 9. Alternative treatments for accounting policies and practices that have been discussed with management during the current audit period | CAS 260.16 a. | The significant accounting practices and policies selected and applied by management are, in all material respects, acceptable under PSAS and are appropriate to the particular circumstances of the Library. |
| 10. Matters related to going concern | CAS 570.25 | We concluded that there was no substantial doubt about the Library’s ability to continue as a going concern. |
| 11. Consultation with other accountants | | None |
| 12. Management judgments and accounting estimates | CAS 260.16 a. | See page 4 of this report. |
| 13. Significant difficulties, if any, encountered during the audit | CAS 260.16 b. | No significant difficulties to report. |
| 14. Material written communications between management and us, including management representation letters | CAS 260.16 c. | Management representation letter. |
| 15. Circumstances that affect the form and the content of the auditor’s report | CAS 260.16.d. | None |
| 16. Other matters that are significant to the oversight of the financial reporting process | CAS 260.16e. | No other matters to report. |
| 17. Modifications to our opinion(s) | CAS 260.A21 | None |
| 18. Other significant matters discussed with management | CAS 260.A.22 | None |
| 19. Matters involving non-compliance with laws and regulations that come to our attention, unless prohibited by law or regulation, including Illegal or possibly illegal acts that come to our attention | CAS 250.23 | We are not aware of any illegal acts or matters involving non-compliance with laws and regulations. |
| 20. Litigation | | No litigation matters to report. |
| 21. Significant deficiencies in internal control, if any, identified by us in the conduct of the audit of the financial statements | CAS 265 | No deficiencies to report. |
| 22. Uncorrected misstatements and disclosure items | CAS 450.12-13 | In accordance with Canadian GAAS, we request that all misstatements be corrected. No uncorrected misstatements and uncorrected disclosure to report. |

| Other reportable matters | | |
|--|-------------|---|
| 23. Changes to the audit plan | CAS 260.A26 | None |
| 24. Concerns regarding management competence and integrity | | We did not note any concerns regarding management competence and integrity. |
| 25. Disagreements with management | | None |
| 26. Post-balance sheet events | | None |
| 27. Other significant matters arising from the audit | | None |

Appendix 2 – Draft management representation letter

[DATE]

Deloitte LLP
5500 North Service Road
Suite 700
Burlington ON L7L 6W6

Subject: Financial statements of the Burlington Public Library Board for the year ended December 31, 2023

Dear Sirs:

This representation letter is provided in connection with the audit by Deloitte LLP (“Deloitte” or “you”) of the financial statements of the Burlington Public Library Board (the “Organization” or “we” or “us”) as of and for the year ended December 31, 2023, the notes to the financial statements and a summary of significant accounting policies (the “Financial Statements”) for the purpose of expressing an opinion as to whether the Financial Statements present fairly, in all material respects, the financial position, results of operations, and cash flows of the Organization in accordance with Public Sector Accounting Standards (“PSAS”).

Certain representations in this letter are described as being limited to matters that are material. Items are considered to be material if they, individually or in the aggregate, could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

Financial statements

1. We have fulfilled our responsibilities as set out in the terms of the engagement letter between the Organization and Deloitte dated November 16, 2016 and subsequent Confirmation of Changes letters dated December 17, 2018, November 12, 2020, December 5, 2022, and November 13, 2023 for the preparation of the Financial Statements in accordance with PSAS. In particular, the Financial Statements are fairly presented, in all material respects, and present the financial position of the Organization as at December 31, 2023 and the results of its operations and cash flows for the year then ended in accordance with PSAS.
2. Significant assumptions used in making estimates, including those measured at fair value, are reasonable.

In preparing the Financial Statements in accordance with PSAS, management makes judgments and assumptions about the future and uses estimates. The completeness and appropriateness of the disclosures related to estimates are in accordance with PSAS. The Organization has appropriately disclosed in the Financial Statements the nature of measurement uncertainties that are material, including all estimates where it is reasonably possible that the estimate will change in the near term and the effect of the change could be material to the Financial Statements.

The measurement methods, including the related assumptions and models, used in determining the estimates, including fair value, were appropriate, reasonable and consistently applied in accordance with PSAS and appropriately reflect management's intent and ability to carry out specific courses of action on behalf of the entity. No events have occurred subsequent to December 31, 2023 that require adjustment to the estimates and disclosures included in the Financial Statements.

There are no changes in management's method of determining significant estimates in the current year.

3. We have determined that the Financial Statements are complete as of the date of this letter as this is the date when there are no changes to the Financial Statements (including disclosures) planned or expected. The Financial Statements have been approved in accordance with our process to finalize financial statements.
4. We have completed our review of events after December 31, 2023 and up to the date of this letter.
5. The Financial Statements are free of material errors and omissions.

Internal Controls

6. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud and error.
7. We have disclosed to you all known deficiencies in the design or operation of internal control over financial reporting identified as part of our evaluation, including separately disclosing to you all such deficiencies that we believe to be significant deficiencies in internal control over financial reporting.

Information provided

8. We have provided you with:
 - a. Access to all information of which we are aware that is relevant to the preparation of the Financial Statements, such as records, documentation and other matters.
 - b. All relevant information as well as additional information that you have requested from us for the purpose of the audit;
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence; and,
 - d. All minutes of the meetings of directors and committees of directors, or summaries of actions of recent meetings for which minutes have not yet been prepared. All significant board and committee actions are included in the summaries.
9. We have disclosed to you the results of our assessment of the risk that the Financial Statements may be materially misstated as a result of fraud.
10. We have no knowledge of any information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
 - a. Management;
 - b. Employees who have significant roles in internal control; or
 - c. Others where the fraud could have a material effect on the Financial Statements.
11. We have no knowledge of any information in relation to allegations of actual, suspected or alleged fraud, or illegal or suspected illegal acts affecting the Organization.

12. There have been no communications with regulatory agencies concerning actual or potential noncompliance with or deficiencies in financial reporting practices. There are also no known or possible instances of non-compliance with the requirements of regulatory or governmental authorities.
13. We have disclosed to you the identities of the entity's related parties and all the related party relationships and transactions of which we are aware, including guarantees, non-monetary transactions and transactions for no consideration.

Independence matters

For purposes of the following paragraphs, "Deloitte" shall mean Deloitte LLP and Deloitte Touche Tohmatsu Limited, including related member firms and affiliates.

14. Prior to the Organization having any substantive employment conversations with a former or current Deloitte engagement team member, the Organization has held discussions with Deloitte and obtained approval from the Audit Committee.
15. We have ensured that all services performed by Deloitte with respect to this engagement have been pre-approved by the Audit Committee in accordance with its established approval policies and procedures.

Except where otherwise stated below, immaterial matters less than \$78,000 collectively are not considered to be exceptions that require disclosure for the purpose of the following representations. This amount is not necessarily indicative of amounts that would require adjustment to or disclosure in the Financial Statements.

16. All transactions have been properly recorded in the accounting records and are reflected in the Financial Statements.
17. The Organization has identified all related parties in accordance with Section PS 2200, *Related Party Disclosures* ("PS 2200"). Management has determined that such disclosure is not necessary because the transactions have not occurred at a value different from that which would have been arrived at if the parties were unrelated and do not or could not have a material effect on the financial statements. This assessment is based on all relevant factors, including those listed in paragraph 16 of PS 2200.
18. There are no instances of identified or suspected noncompliance with laws and regulations.
19. We have disclosed to you all known, actual or possible litigation and claims, whether or not they have been discussed with our lawyers, whose effects should be considered when preparing the Financial Statements. As appropriate, these items have been disclosed and accounted for in the Financial Statements in accordance with PSAS.
20. All events subsequent to the date of the Financial Statements and for which PSAS requires adjustment or disclosure have been adjusted or disclosed. Accounting estimates and disclosures included in the Financial Statements that are impacted by subsequent events have been appropriately adjusted.
21. We have disclosed to you all liabilities, provisions, contingent liabilities and contingent assets, including those associated with guarantees, whether written or oral, and they are appropriately reflected in the Financial Statements.
22. We have disclosed to you, and the Organization has complied with all aspects of contractual agreements that could have a material effect on the Financial Statements in the event of non-compliance, including all covenants, conditions or other requirements of all outstanding debt.
23. The Organization has satisfactory title to and control over all assets, and there are no liens or encumbrances on such assets. We have disclosed to you and in the Financial Statements all assets that have been pledged as collateral.

Adjusting journal entries

24. We have reviewed the year-end adjusting entries and acknowledge our responsibility for their accuracy.

Various matters

25. The following have been properly recorded and, when appropriate, adequately disclosed and presented in the Financial Statements:

- a. Economic dependence on another party;
- b. Losses arising from sale and purchase commitments;
- c. Agreements to buy back assets previously sold;
- d. Provisions for future removal and site restoration costs;
- e. Financial instruments with significant individual or group concentration of credit risk, and related maximum credit risk exposure;
- f. Sales with recourse provisions;
- g. Sales incentives, including cash consideration provided to customers and vendor rebates;
- h. Arrangements with financial institutions involving compensating balances or other arrangements involving restriction on cash balances and line-of-credit or similar arrangements;
- i. All impaired loans receivable; and
- j. Loans that have been restructured to provide a reduction or deferral of interest or principal payments because of borrower financial difficulties.

Asset retirement obligations

26. The Organization has made the accounting policy choice to apply CPA Canada Public Sector Accounting Handbook Section PS 3280, Asset Retirement Obligations using prospective application in accordance with paragraphs PS 3280.72-73. Management does not believe there was an impact to the Organization as a result of the implementation.

Financial instruments

27. The Organization has made the accounting policy choice to apply CPA Canada Public Sector Accounting Handbook Section PS 3450, Financial Instruments. Management does not believe there was an impact to the Organization as a result of the implementation.

Yours truly,

Burlington Public Library Board

Lita Barrie
Chief Executive Officer

Financial statements of
Burlington Public Library Board

December 31, 2023

DRAFT

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| Statement of financial position | 5 |
| Statement of cash flows | 6 |
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Draft

Independent Auditor's Report

To the Members of Burlington Public
Library Board and Members of Council
of the Corporation of the City of Burlington

Opinion

We have audited the financial statements of Burlington Public Library Board (the "Board"), which comprise the statement of financial position as at December 31, 2023, and the statements of operations, change in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies (collectively referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Board as at December 31, 2023, and the results of its operations 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 ("Canadian GAAS"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Board 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 Board'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 Board or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

As part of an audit in accordance with Canadian GAAS, 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 Board'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 Board's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Board to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Chartered Professional Accountants
Licensed Public Accountants
[DATE]

Burlington Public Library Board
Statement of operations
Year ended December 31, 2023

| | 2023 | 2023 | 2022 |
|---|-------------------|-------------------|------------|
| | Budget | Actual | Actual |
| | \$ | \$ | \$ |
| | (Note 7) | | |
| Revenue | | | |
| Municipal contribution | 12,263,197 | 12,263,195 | 12,105,027 |
| Province of Ontario grants | 229,403 | 229,403 | 229,403 |
| Printer Services | 43,220 | 44,688 | 32,297 |
| Sundry | 89,300 | 149,218 | 89,446 |
| Grants and donations | — | 87,925 | 119,513 |
| Interest earned in reserves | — | 80,943 | 68,905 |
| | 12,625,120 | 12,855,372 | 12,644,591 |
| Expenses | | | |
| Employment costs | 9,149,105 | 9,099,715 | 8,057,708 |
| Amortization | 1,138,201 | 1,138,201 | 1,249,031 |
| Library materials and processing | 638,500 | 639,016 | 671,156 |
| Operating costs | 352,888 | 398,816 | 364,076 |
| Building costs | 905,057 | 1,370,237 | 919,914 |
| Automated systems | 505,370 | 466,983 | 447,576 |
| | 12,689,121 | 13,112,968 | 11,709,461 |
| Annual (deficit) surplus | (64,001) | (257,596) | 935,130 |
| Accumulated surplus, beginning of year | 10,935,892 | 10,935,892 | 10,000,762 |
| Accumulated surplus, end of year | 10,871,891 | 10,678,296 | 10,935,892 |

The accompanying notes are an integral part of the financial statements

Burlington Public Library Board
Statement of change in net financial assets
Year ended December 31, 2023

| | Notes | 2023 Budget \$ | 2023 Actual \$ | 2022 Actual \$ |
|--|-------|----------------------|----------------------|----------------------|
| Annual (deficit) surplus | | (64,001) | (257,596) | 935,130 |
| Acquisition of tangible capital assets | 9 | (526,500) | (863,656) | (897,640) |
| Amortization of tangible capital assets | 9 | 1,138,201 | 1,138,201 | 1,249,031 |
| | | 611,701 | 274,545 | 351,391 |
| Acquisition of prepaid expenses | | — | (496,026) | (509,653) |
| Use of prepaid expenses | | — | 509,653 | 436,444 |
| | | — | 13,627 | (73,209) |
| Change in net financial assets | | 547,700 | 30,576 | 1,213,312 |
| Net financial assets, beginning of the year | | 5,761,342 | 5,761,342 | 4,548,030 |
| Net financial assets, end of the year | | 6,309,042 | 5,791,918 | 5,761,342 |

The accompanying notes are an integral part of the financial statements

Draft

Burlington Public Library Board
Statement of financial position
As at December 31, 2023

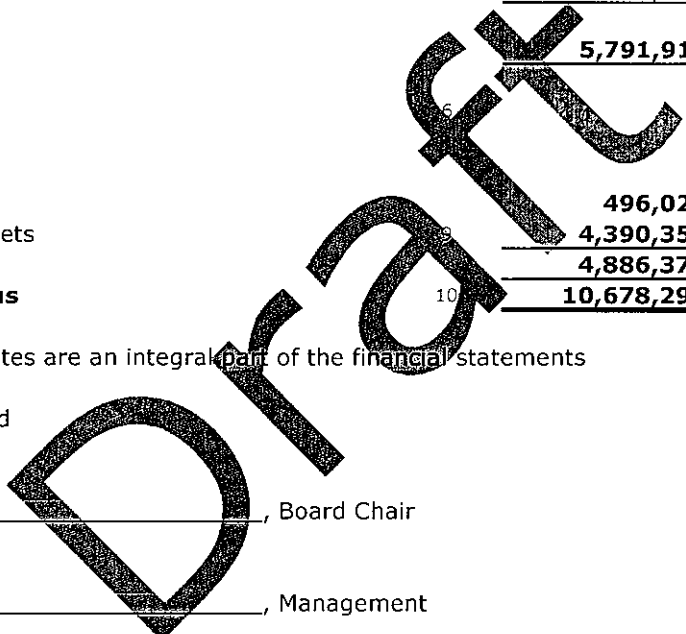
| | Notes | 2023 \$ | 2022 \$ |
|--|-------|-------------------|-------------------|
| Assets | | | |
| Cash | | 175,152 | 948,268 |
| Accounts receivable | | 509,169 | 241,959 |
| Due from City of Burlington | | 5,908,202 | 5,331,281 |
| | | <u>6,592,523</u> | <u>6,521,508</u> |
| Liabilities | | | |
| Accounts payable and accrued liabilities | | 697,197 | 606,924 |
| Deferred revenue | 4 | 103,408 | 153,242 |
| | | <u>800,605</u> | <u>760,166</u> |
| Net financial assets | | 5,791,918 | 5,761,342 |
| Commitments | 6 | | |
| Non-financial assets | | | |
| Prepaid expenses | | 496,026 | 509,653 |
| Tangible capital assets | 9 | 4,390,352 | 4,664,897 |
| | | <u>4,886,378</u> | <u>5,174,550</u> |
| Accumulated surplus | 10 | <u>10,678,296</u> | <u>10,935,892</u> |

The accompanying notes are an integral part of the financial statements

On behalf of the Board

_____, Board Chair

_____, Management



Burlington Public Library Board
Statement of cash flows
Year ended December 31, 2023

| | Notes | 2023 \$ | 2022 \$ |
|---|-------|------------------|------------------|
| Operating transactions | | | |
| Annual (deficit) surplus | | (257,596) | 935,130 |
| Items not involving cash | | | |
| Amortization | 9 | 1,138,201 | 1,249,031 |
| Change in non-cash working capital balances | | | |
| Increase in accounts receivable | | (267,210) | (78,051) |
| Increase in due from City of Burlington | | (576,921) | (1,582,115) |
| Decrease (increase) in prepaid expenses | | 13,627 | (73,209) |
| Increase in accounts payable and accrued liabilities | | 90,273 | 209,014 |
| Decrease in deferred revenue | 4 | (49,834) | (67,121) |
| | | <u>90,540</u> | <u>592,679</u> |
| Capital transaction | | | |
| Acquisition of tangible capital assets | | <u>(863,656)</u> | <u>(897,640)</u> |
| Net change in cash | | (773,116) | (304,961) |
| Cash, beginning of year | | 948,268 | 1,253,229 |
| Cash, end of year | | <u>175,152</u> | <u>948,268</u> |

The accompanying notes are an integral part of the financial statements

Draft

1. Summary of significant accounting policies

Basis of accounting

The financial statements of the Burlington Public Library Board (the "Board") are prepared in accordance with Canadian public sector accounting standards as recommended by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada.

Revenue recognition

Revenues are reported on the accrual basis of accounting which recognizes revenues as they become available and measurable. Expenses are reported on the accrual basis of accounting which recognizes expenses as they are incurred and measurable as a result of a receipt of goods or services and the creation of a legal obligation to pay.

Tangible capital assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development, or betterment of the asset. Tangible capital assets received as contributions are recorded at their fair value at the date of receipt. The cost, less residual value, of the tangible capital assets are amortized on a straight-line basis over their estimated useful lives as follows:

| | |
|--------------------------------|----------|
| Office furniture and equipment | 15 years |
| Library collections | 10 years |
| Communication equipment | 10 years |
| Major computer applications | 5 years |
| Multi-function devices | 5 years |
| Computers | 4 years |
| Leasehold improvements | 10 years |
| Vehicles | 5 years |

Leases

Leases are classified as capital or operating leases. Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as capital leases. All other leases are accounted for as operating leases and the related lease payments are charged to expenses as incurred.

Deferred revenue

Interest earned on the endowment funds held by the Burlington Foundation to be used for stipulated purposes are recorded as deferred revenue on the statement of financial position. These amounts are brought into income as the funds are expended.

1. Summary of significant accounting policies (continued)

Government transfers

Government transfers are recognized as revenues by the Board in the period during which the transfer is authorized and any eligibility criteria are met. Government transfers are deferred if they are restricted through stipulations that require specific actions or programs to be carried out in order to keep the transfer. For such transfers, revenue is recognized as the stipulation has been met.

Use of estimates

The preparation of financial statements in accordance with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Key components of the financial statements requiring management to make estimates are the useful lives of tangible capital assets and certain accrued liabilities. Actual results could differ from those estimates.

Change in accounting policy – adoption of new accounting standards

PS 3450 – Financial Instruments

PS 3450 Financial Instruments establishes accounting and reporting requirements for all types of financial instruments including derivatives. The standard requires fair value measurement of derivatives and portfolio investments in equity instruments that are quoted in an active market. All other financial instruments will generally be measured at cost or amortized cost. Unrealized gains and losses arising from changes in fair value are presented in the Statement of Remeasurement Gains and Losses.

Establishing fair value

The fair value of guarantees and letters of credit are based on fees currently charged for similar agreements or on the estimated cost to terminate them or otherwise settle the obligations with the counterparties at the reported borrowing date. In situations in which there is no market for these guarantees, and they were issued without explicit costs, it is not practicable to determine their fair value with sufficient reliability (if applicable).

Fair value hierarchy

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

Level 1 – fair value measurements are those derived from quoted prices (unadjusted) in active markets for identical assets or liabilities.

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).

The fair value hierarchy requires the use of observable market inputs whenever such inputs exist.

1. Summary of significant accounting policies (continued)

Change in accounting policy – adoption of new accounting standards (continued)

PS 3450 – Financial Instruments (continued)

A financial instrument is classified to the lowest level of the hierarchy for which a significant input has been considered in measuring fair value.

As the remeasurement gain (loss) resulting from the adoption of the above accounting standards is nominal to the financial statements of the Board, a Statement of Remeasurement Gains and Losses has not been prepared.

PS 3280 – Asset Retirement Obligations

PS 3280 Asset Retirement Obligations (ARO) establishes the accounting and reporting requirements for legal obligations associated with the retirement of tangible capital assets controlled by a government or government organization. A liability for a retirement obligation can apply to tangible capital assets either in productive use or no longer in productive use.

The new standard requires the recognition of a liability for legal obligations that exist as a result of the acquisition, construction or development of a tangible capital asset, or that result from the normal use of the asset when the asset is recorded, and replaces Section PS 3270, Solid Waste Landfill Closure and Post-Closure Liability (PS 3270). Such obligation justifies recognition of a liability and can result from existing legislation, regulation, agreement, contract, or that is based on a promise and an expectation of performance. The estimate of the liability includes costs directly attributable to asset retirement activities. When recording an asset retirement obligation, the estimated retirement costs are capitalized to the carrying value of the associated assets and amortized over the asset's estimated useful life. The amortization of the asset retirement costs follows the same method of amortization as the associated tangible capital asset.

This standard was adopted on January 1, 2023 on a prospective basis, and had no impact on the financial statements of the Board.

2. Pension agreements

The Board makes contributions to the Ontario Municipal Employees Retirement System (OMERS), which is a multi-employer plan, on behalf of its full time and eligible part time staff. The plan is a defined benefit plan which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay.

Contributions to OMERS are made at rates ranging from 9% to 14.6% depending on the proposed retirement age and the level of earnings. During 2023, the Board contributed \$666,029 (\$559,718 in 2022) to OMERS.

3. Development charges reserve funds

At December 31, 2023, the portion of development charges reserve funds held by the City for future library development was approximately \$331,695 (\$149,169 in 2022). This reserve is not included in the Board's financial statements.

Burlington Public Library Board
Notes to the financial statements
December 31, 2023

4. Deferred revenue

| | Balance as at December 31, 2022 \$ | Externally restricted funds received \$ | Expenses incurred in the period \$ | Balance as at December 31, 2023 \$ |
|---------------------|--|---|---|--|
| Bequest - Ibsister | 33,748 | 6,466 | 9,936 | 30,278 |
| Bequest - McEwen | 36,881 | — | 7,231 | 29,650 |
| Bequest - Broadbent | 31,635 | — | 11,299 | 20,336 |
| Bequest - Bird | 7,721 | 916 | 8,274 | 363 |
| Bequest - Clay | 13,864 | — | — | 13,864 |
| BPL Endowment Fund | 8,819 | — | 8,819 | — |
| Federal Grants | 17,868 | — | 17,868 | — |
| Other Funds | 2,706 | 9,994 | 3,783 | 8,917 |
| | <u>153,242</u> | <u>17,376</u> | <u>67,210</u> | <u>103,408</u> |

5. Endowment and estate funds

(a) *McEwen Endowment Fund*

During 2004, the Board established an endowment fund held by the Burlington Foundation ("BF"). These funds are to be used to enhance library services and collections for people in our community with low or no vision. At December 31, 2023, the BF is holding \$260,082 (\$242,680 in 2022) for the benefit of the Board. These funds are held in trust and are not reflected in these financial statements.

(b) *Wendy Schick Endowment Fund*

During 2009, the Board established an endowment fund in honour of the former Chief Librarian, Wendy Schick, held by the BF. These funds are to be used to enhance librarian education. At December 31, 2023, the BF is holding \$14,680 (\$13,698 in 2022) for the benefit of the Board. These funds are held in trust and are not reflected in these financial statements.

(c) *Burlington Public Library Endowment Fund*

During 2008, the Board established an endowment fund held by the BF. These funds are to be used to provide an ongoing source of revenue to support and enhance the library services. At December 31, 2023, the BF is holding \$73,671 (\$68,741 in 2022) for the benefit of the Board. These funds are held in trust and are not reflected in these financial statements.

(d) *Mae Beatrice Broadbent Fund*

During 2015, the Board established an endowment fund held by the BF. These funds are to be used to enhance the large print collection. At December 31, 2023, the BF is holding \$122,849 (\$114,629 in 2022) for the benefit of the Board. These funds are held in trust and are not reflected in these financial statements.

(e) *Margaret Clay Endowment Fund*

In 2018, the Board established an endowment fund to be held by the BF. These funds are to be used for media collections. At December 31, 2023 the balance of the endowment totaled \$58,577 (\$54,657 in 2022). These funds are held in trust and are not reflected in these financial statements.

5. Endowment and estate funds (continued)

(f) *John Isbister Estate*

In 2011, the Board was a beneficiary of an equal share of the Estate of John Isbister. The revenue earned on these funds is distributed equally to the recipients and is to be used to purchase non-fiction materials. In 2023, the Board received \$6,466 (\$5,935 in 2022).

6. Commitments

The Board is committed to payments under operating leases for equipment and branch locations through 2033. The minimum payments under these leases over the next five years are as follows:

| | \$ |
|------------|---------|
| 2024 | 323,717 |
| 2025 | 286,041 |
| 2026 | 191,530 |
| 2027 | 191,530 |
| 2028 | 189,490 |
| Thereafter | 519,229 |

7. Budget figures

The budget figures presented in these financial statements are based upon the 2023 operating and capital budgets approved by Board of Directors. The chart below reconciles the approved budget figures reported in these financial statements.

| | \$ |
|--|------------|
| Revenue | 12,077,420 |
| Revenue – capital | 547,700 |
| Total approved budgeted revenue | 12,625,120 |
| Expenses | |
| Operating expenses from the capital fund | — |
| Total approved budgeted expenses | 12,077,420 |
| Less: tangible capital assets included in operating budget | 526,500 |
| Plus: amortization | 1,138,201 |
| Total budgeted expenses | 12,689,121 |
| Annual deficit | (64,001) |

8. Financial instruments

The Board’s financial instruments are comprised of cash, accounts receivable, due from City of Burlington, and accounts payable and accrued liabilities. Unless otherwise noted, it is management’s opinion that the Board is not exposed to significant interest, currency or credit risks arising from these financial instruments. The fair value of the Board’s financial instruments approximates their carrying value due to their short-term nature.

Burlington Public Library Board
Notes to the financial statements

December 31, 2023

9. Tangible capital assets

| | Office furniture and equipment | Library collections | Major computer applications | Technology hardware | Leasehold improvements | Vehicles | 2023 | 2022 |
|---------------------------------|--------------------------------|---------------------|-----------------------------|---------------------|------------------------|----------|-------------|-------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Cost | | | | | | | | |
| Opening balance | 1,620,152 | 7,134,263 | 94,026 | 1,724,741 | 1,377,547 | 11,664 | 11,487,363 | 12,391,139 |
| Additions | 24,832 | 523,239 | — | 285,718 | 30,167 | — | 863,656 | 897,640 |
| Disposals | (48,374) | (1,121,310) | (29,917) | (354,268) | (299,688) | (3,902) | (1,857,459) | (1,801,416) |
| Closing balance | 1,596,610 | 6,536,192 | 64,109 | 1,656,191 | 1,108,026 | 7,762 | 10,493,560 | 11,487,363 |
| Accumulated amortization | | | | | | | | |
| Opening balance | 837,331 | 4,367,376 | 55,561 | 848,805 | 703,281 | 10,112 | 6,822,466 | 7,374,851 |
| Current year amortization | 106,441 | 653,619 | 12,822 | 255,764 | 108,003 | 1,552 | 1,138,201 | 1,249,031 |
| Amortization on disposals | (48,374) | (1,121,310) | (29,917) | (354,268) | (299,688) | (3,902) | (1,857,459) | (1,801,416) |
| Closing balance | 895,398 | 3,899,685 | 38,466 | 750,301 | 511,596 | 7,762 | 6,103,208 | 6,822,466 |
| Net book value | 701,212 | 2,636,507 | 25,643 | 430,560 | 596,430 | — | 4,390,352 | 4,664,897 |

Burlington Public Library Board
Notes to the financial statements
December 31, 2023

10. Accumulated surplus

| | 2023 | 2022 |
|-------------------------------------|-------------------|------------|
| | <u>\$</u> | <u>\$</u> |
| Consists of | | |
| Reserves set aside by the Board | 5,666,971 | 5,727,061 |
| Library Capital Reserve Fund | 345,414 | 334,415 |
| Library Operating Reserve Fund | | |
| Surpluses | | |
| Invested in tangible capital assets | 4,390,352 | 4,664,897 |
| General fund reserve | 275,559 | 209,519 |
| Total surpluses | 4,665,911 | 4,874,416 |
| Accumulated surplus | 10,678,296 | 10,935,892 |

Draft

Burlington Public Library
Audited Statement of Operations Comments
December 31, 2023

REVENUES:

City of Burlington & Provincial Grant

Funding from the City of Burlington for operating budget was 1.75% higher than 2022 and capital budget funding was \$43K less for 2023. The annual provincial grant has been accrued for 2023 as it is usually received by November. Due to changes in provincial process in 2023 the funds were received on January 30, 2024.

Library Generated - Printing & Sundry

In 2023 the library generated revenue met or exceeded budget in all categories. Highlights include Makerspace and interest revenue higher than budget by \$15.8K and \$28.5K, respectively, \$5K for the sale of used IT equipment, \$4.5K for book sale proceeds and \$3K in additional sales of canvas bags.

The year over year increase is primarily related to a full year of room rentals in 2023 vs 6 months in 2022 (\$32K), full year Makerspace earnings vs 4 months in 2022 (\$12K), increase in printing (\$12K), increase in interest (\$16K), sale of used IT equipment (\$2K), book sale proceeds (\$4.5K), additional revenue in multiple small categories (\$6K), offset by the difference in Library After Dark proceeds (\$13.5K).

Grants, Donations & Reserve Interest

These revenue categories are not budgeted for and are only recognized in the audited financial statements. As part of the year end adjustments, revenue equal to the amount of funding spent from endowment, grant, and donation funds is recognized along with the associated expense or tangible capital asset purchase.

The YOY difference in Grants and Donations line is due to 2023 grant funds for hiring students \$21K (\$0 in 2022) offset by the \$60K Enabling Accessibility Funding received in 2022 (\$0 in 2023) used to install accessible door operators on all program rooms. The 2023 employment grants were used to hire a Facilities Student, 2 Maker Buddies, and a Local History Archives Intern.

BPL's Capital and Operating Reserve Funds earn interest as part of the COB's investment portfolio which is managed by COB Finance Department. The interest is dependent on the balance in the reserve and the success of the investments throughout the year.

Burlington Public Library
Audited Statement of Operations Comments
December 31, 2023

EXPENSES:

Employment Costs

The employment costs are lower than budget by \$57K primarily due to the year end surplus achieved on benefits (\$82K) offset by the unbudgeted cost associated with the grant student positions (\$39K).

The YOY change is related to movement in the salary step grid + 4.75% in grid increases effective Jan 1, 2023 - in part through 2023 budget process (1.75%) and remaining through Job Evaluation implementation - all totaling approx. \$572K. In addition there were summer grant students in 2023 for approx. \$39K, increased student Page costs \$42K - primarily due to increased minimum wage and more hours in 2023, a new Multimedia Specialist positions \$33K, severance costs and multiple changes to positions and timing of work YOY. With the increased salaries, there is a corresponding increase to benefit costs such as payroll taxes & OMERS and to a lesser extent Sun Life (LTD and Life Insurance are impacted by salary changes and premiums are non-refundable, unlike medical and dental premiums).

Amortization

The YOY drop in amortization is impacted by the disposals exceeding additions in 2023. The change in 2023 is specifically impacted by the high disposal of library collections and leasehold improvements related to the opening of the Alton branch in 2013.

Library materials and processing

This category is net of physical collections which have been recognized as a tangible capital asset in the audited statements. Spending on digital materials and processing is below 2022 spending by \$32K. This shortfall in spending is related in part to a \$12.5K reduction in processing fees. More materials were processed in-house in 2023, which is necessary for purchases through Amazon and other small vendors as well as special collections such as puzzles/games. Net savings of \$16.6K were also realized for the cancellation of 7 databases with low usage, offset by the addition of 3 new databases.

Otherwise, the re-introduction of ILLO (Inter-Library Loan), on-going participation in the More to Borrow consortium, increase in in-house repair, and the increased use of data to better understand borrowing trends and customer needs have helped ensure that the budgeted funds are being spent most effectively.

Burlington Public Library
Audited Statement of Operations Comments
December 31, 2023

Operating Costs

As anticipated, operating costs exceeded budget in 2023. The excess in spending relates to a subscription for a new social media management platform (\$4.1K); higher legal fees (\$31K), consulting fees for data and job evaluation projects (\$28K), and costs associated with award dinners (\$3.8K), primarily offset by savings in vehicle repairs & maintenance (\$6.7K), travel expenses (\$5K), telephone contracts (\$3.4K), and adjustment for tangible capital assets purchased through the operating budget (\$6K - Shelving).

Compared to 2022 spending in this area, there multiple variances such as higher legal fees (\$28K), increased marketing spending (\$6K including \$4.1 for social media platform), ILLO postage (\$3K), printing costs (\$3K), increased cost of customer cards - new design (\$8K), and 2022 included an adjustment for HST not experienced in 2023 (\$15K). These costs are offset by a reduction in vehicle repairs (\$12K), telephone contract reductions (\$4K), no 150th anniversary celebrations (\$4K), and reduced cost of advertising job vacancies (\$10K).

Building Costs

Building costs exceed 2023 budget and 2022 spending by \$465K and \$450K respectively. There are multiple transactions in each year that are related to recording tangible capital assets, and some specific areas where there has been savings or excess spending on particular lines compared to budget and 2022. The primary driver for the difference when comparing the audited statements YOY is the \$456K expense in 2023 that is related to the YTD construction costs for the New Appleby Relocation Project. The final construction project will be a tangible capital asset on the COB financial statements as the owner of the facility, so the BPL contribution is considered an expense.

Burlington Public Library
Audited Statement of Operations Comments
December 31, 2023

Automated Systems

Spending in this area is below budget by \$38K. Of this underspending, \$24K is unspent contingency budgeting put in place to allow for unexpected opportunities that may arise. The remaining savings is related to unsuccessful AP automation implementation (\$12K), cancellation of HR reporting tool (\$6.6K), reduction of concurrent licenses for accounting software (\$2.2K), reallocation of training costs to staff education (\$4.9K). Offsetting savings was the implementation of a new performance management system called Culture Amp (\$11K).

Compared to 2022 spending, the 2023 introduction of Culture Amp (\$11K) and an Access Control Risk Assessment Project related to cyber security preparedness (\$10K) are the primary differences.

ANNUAL (DEFICIT) SURPLUS

The variances described above result in an annual deficit in the audited financial statements of \$257,596. The Operating Surplus achieved in 2023 was \$134,682 for a total difference of -\$392,278 related to the year end adjustments to combine the Operating and Capital financials. The year end adjustments involve the capitalization and depreciation of tangible capital assets and the recognition of revenue and expenses that accumulate in balance sheet accounts throughout the year (e.g. deferred revenue accounts such as endowments or grants) as well as COB capital funding.

Burlington Public Library
Audited Statement of Financial Position Comments
December 31, 2023

ASSETS:

Cash

The YOY difference in cash balance is a product of all activity on the statement of operations and accrual activity reflected in the balance sheet accounts described below. The specifics are detailed in the statement of cash flows.

Accounts Receivable

The YOY increase in Accounts Receivable is primarily related to the provincial grant delay - this \$229K is typically received in Oct/Nov but the 2023 grant was not received until Jan 30, 2024 and \$51K due from insurance related to the damage caused by a car accident at Alton.

Due from City of Burlington

The amount due from COB is made up of all capital funds set aside in project accounts that are not yet spent plus the balance of the capital and operating reserve funds, as well as the net balance of any invoices for services or surpluses due to/from COB that are outstanding at December 31st. The transactions impacting 2023 can be seen below:

| | |
|--|-----------|
| 2022 Due from COB | 5,331,281 |
| 2022 Net Outstanding chargebacks cleared in 2023 | 730,195 |
| 2023 Interest earned on Reserves | 80,943 |
| 2023 Capital funding | 547,700 |
| 2023 Capital spent | (812,416) |
| 2023 Capital spent Q4 due from COB | 73,524 |
| 2023 COB other invoices due to COB | (13,674) |
| 2023 Jul-Dec shared facility costs due to COB | (29,351) |
| 2023 Due from COB | 5,908,202 |

Burlington Public Library
Audited Statement of Financial Position Comments
December 31, 2023

LIABILITIES:

Accounts Payable & Accrued Liabilities

The increase YOY in this area of \$90.3K is primarily related to the timing of payment of the December 15th visa (\$70K) In 2022 this payment was made before December 31st, but in 2023 the payment was made in January 2024. Otherwise, an increase in the amount due to HDSB related to BPL's cost share for new tables purchased for Alton (\$7K), and an increase in accrual for salary between Dec 24-31 due to the timing of payroll (\$17K which includes impact of step and all salary grid adjustments made in 2023) are the main drivers of the YOY increase.

Deferred Revenue

Deferred revenue dropped by \$49.8K YOY due to the surplus Enabling Accessibility Grant funds being returned to Federal program (\$17.9K), and spending of the various endowments funds, where no earnings were received in 2023 (\$38.3K). These reductions are offset by an increase in advanced room rentals booked for 2024 (\$4.5K), and grant funding remaining for COB local history project and a Dyslexia Association Grant (\$1.9K).

Prepaid Expenses

There is a YOY reduction in prepaid expenses made up of multiple changes in subscriptions such as the net change in circulating databases with a savings of \$25K, a drop in Sun Life Claims Fluctuation Reserve due to reduced benefit rates of \$7K, offset by net IT subscription and warranty changes with increased costs of \$2.1K, net increased training subscription costs of \$1.6K, increased inventory holdings of \$1.3K, addition of cyber insurance \$3.7, and a deposit for a rooftop staircase installed in 2024 \$9.2K.

Burlington Public Library
Audited Statement of Financial Position Comments
December 31, 2023

Tangible Capital Assets

Tangible capital assets disposals in 2023 were double the value of additions. In this year in particular, there is high disposal of library collections and leasehold improvements related to the opening of the Alton branch in 2013.

ACCUMULATED SURPLUS

The details of the accumulated surplus balance can be found in Note 10.

2023 Board and Senior Leadership Expenses

| Expense Type | Cindy Tchorz | Kourtney Shelton | Lita Barrie | Meg Uttangi-Matsos | Nicole Tewkesbury | Total by Category |
|---|---------------------|-------------------------|--------------------|---------------------------|--------------------------|--------------------------|
| Bank charges | \$75 | \$75 | \$75 | \$75 | \$75 | \$375 |
| Board Expenses (meals, training, supplies) | \$3,541 | | \$101 | | | \$3,642 |
| Building Services Supplies (toilet paper, cleaning products, etc.) | \$2,079 | | \$133 | | \$6,058 | \$8,271 |
| Conference and Meeting Travel Costs (parking, flight, hotel, etc.) | | | \$2,736 | \$1,595 | \$4 | \$4,334 |
| Facilities R&M (truck, roof, hvac, fire safety, lighting, elevator, etc.) | | | | | \$19,057 | \$19,057 |
| Garbage Bag Tags (purchased from Region of Halton) | | | | | \$8,500 | \$8,500 |
| HST & WSIB Remittances | | | | | \$12,158 | \$12,158 |
| Insurance Premiums (for room rentals) | | | | | \$443 | \$443 |
| IT Software Subscriptions | | \$19,893 | | | \$10,735 | \$30,628 |
| Library After Dark Event Supplies | \$739 | | \$106 | | \$552 | \$1,397 |
| Meals and Meeting Refreshments | \$1,371 | \$20 | | | \$131 | \$1,522 |
| Marketing/Advertising Costs | | | | \$509 | | \$509 |
| Office & Printing Supplies | \$1,199 | | | | \$13,098 | \$14,297 |
| Postage & Courier Expense | \$124 | | | | \$625 | \$749 |
| Professional & Organization Memberships | \$625 | \$586 | \$814 | | \$1,107 | \$3,133 |
| Recruitment Costs | | \$2,368 | | | | \$2,368 |
| Staff Training | \$12,099 | \$1,470 | \$6,961 | \$7,954 | \$8,814 | \$37,298 |
| Staff Celebrations & Service Recognition | \$7,158 | | \$460 | | | \$7,618 |
| BYOD Cell Phone Stipend | | \$250.00 | | \$225 | \$300 | \$775 |
| Total | \$29,012 | \$24,663 | \$11,385 | \$10,357 | \$81,657 | \$157,074 |
| Paid by Corporate Visa | \$29,012 | \$24,413 | \$10,699 | \$10,132 | \$81,357 | \$155,612 |
| Paid by EFT | \$0 | \$250 | \$686.55 | \$225 | \$300 | \$1,462 |
| | \$29,012 | \$24,663 | \$11,385 | \$10,357 | \$81,657 | \$157,074 |

BPL Audit Committee Minutes | May 9, 2024

Attendance

Board: Jennifer Tarnawski, Jason Manayathu, Ashley Cameron

Staff: Lita Barrie, Nicole Tewkesbury, Patty Sim, Cindy Tchorz

Guests: Trevor Fergusson, Deloitte

A meeting of the Audit Committee was held on Thursday, May 9, 2024, via Zoom.

Minutes

1. Call to Order

The Audit Committee meeting was called to order by Jennifer Tarnawski, Committee Chair at 6:32 p.m.

2. Approval of the Agenda

Motion, Approval of the Agenda

MOVED by Jason Manayathu, SECONDED by Ashley Cameron, that the agenda be approved as presented.

CARRIED.

3. Declarations of Interest – None

4. 2023 Audit

4.1. 2023 Audit Report

Trevor Fergusson from Deloitte walked through the audit report noting there were no issues to bring forward to the Audit Committee. Trevor discussed the adoption of new accounting standards for financial instruments and asset retirement obligations, both of which had no impact on the library. When Board approval is received Deloitte will request the management representation letter to be signed as identified in Appendix 2 of the 2023 Audit Report.

4.2. 2023 Audited Financial Statements

Trevor Fergusson walked through the 2023 audited financial statements addressing questions from the Audit Committee.

4.3. In Camera with Deloitte

Motion, Move in Camera with Deloitte without Management

MOVED by Ashley Cameron, SECONDED by Jason Manayathu, that the Audit Committee move into camera with Deloitte without management.

CARRIED.

The Audit Committee moved into Closed Session without management at 6:55 p.m.

Lita Barrie, Nicole Tewkesbury, Patty Sim, and Cindy Tchorz left the meeting at 6:55 p.m.

Motion, Move out of Camera with Deloitte

MOVED by Jason Manayathu, SECONDED by Ashley Cameron, that the Audit Committee move out of camera with Deloitte.

CARRIED.

The Audit Committee moved out of Closed Session at 6:57 p.m.

Lita Barrie, Nicole Tewkesbury, Patty Sim, and Cindy Tchorz returned to the meeting at 6:58 p.m.

Trevor Ferguson left the meeting at 6:59 p.m.

Motion to Recommend that the Library Board Approve the 2023 Audit Results and the 2023 Financial Statements as Received by the Audit Committee

MOVED by Ashley Cameron, SECONDED by Jason Manayathu, that the Audit Committee receive the 2023 Audit results and the 2023 Financial Statements to present to the Library Board for approval.

CARRIED.

5. Review Audit Committee Terms of Reference

Nicole Tewkesbury, Director, Finance & Infrastructure, noted that the items discussed at the January 2024 Audit Committee were included in the revised Terms of Reference for Audit Committee approval.

Motion, Approval of the Audit Committee Terms of Reference

MOVED by Ashley Cameron, SECONDED by Jason Manayathu, that the Audit Committee approve the revised terms of reference.

CARRIED.

6. Review of 2023 Board and Senior Leadership Expenses

The Audit Committee reviewed and discussed the Senior Leadership expenses for 2023. Library staff will include a report next year that details the internal controls for the use of the corporate Visa.

7. Review of Risk Management Plan

The Audit Committee reviewed the risk management plan.

8. Other Business - None

Motion to Adjourn the Audit Committee Meeting

MOVED by Ashley Cameron, SECONDED by Jason Manayathu, that the Audit Committee meeting be adjourned.

CARRIED.

The Audit Committee meeting adjourned at 7:54 p.m.

6. Decision Items: 6.2: Electronic Vote to Approve BPL Truck Replacement

Electronic Vote to Approve BPL's Delivery Truck Replacement

Purpose

To document the Board's approval, given by electronic on May 14, 2024, to support the replacement of BPL's Delivery Truck.

Motion, 24 - 38

THAT the Burlington Public Library Board approve the use of Operating Reserve Funds to purchase a replacement delivery truck for BPL.

THAT the Burlington Public Library Board direct staff to prioritize the re-funding of the Operating Reserve Fund through the operating budget and/or operating surplus within four (4) years.

Discussion

BPL staff have worked with COB Fleet Services to determine the best approach to replacement of the BPL delivery truck which has reached the end of its service life. In line with the BPL strategic plan, staff were looking to source an electric or hybrid replacement for the truck to reduce the carbon emissions.

The City's Green Fleet Strategy (GFS) which introduces a phased approach to the electrifying of fleet vehicles based on the availability, performance, and cost of options for each type of vehicle. Phase 1 (2024-2028) focuses on the replacement of light-duty and passenger vehicles as well as transit buses with battery electric or hybrid electric alternatives. Phase 2 (2029-2033) includes the remaining light-duty and passenger fleet replacement and the start of replacement of fire trucks, medium-duty, heavy-duty, and utility vehicles. Phase 3 (2034-2040) includes the remaining fire trucks, medium and heavy-duty and utility vehicles.

The BPL delivery truck falls into the Phase 2 category in the GFS due to the size and performance requirements. While there are options for electrification of this type of vehicle in the market now, the technology and performance are not yet as proven as it is

in the light-duty/passenger vehicle market at this point. In addition, the vehicles that are available in this category are approximately 2.5x's the cost of the conventional gasoline model before even considering the infrastructure costs for charging. Due to these factors the recommendation is that BPL purchase a gasoline model currently and look to replace with an electric version for the next replacement cycle when technology & performance are more proven, and cost is more manageable.

The current BPL truck is a 2013 Ford F-450 Cutaway Van with a cargo box. The size of the vehicle is ideal for the volume of material transported around the system daily and allows for the movement of furniture and equipment effectively. Staff would replace this vehicle with a 2024 Ford F-450 Cutaway Van with a cargo box.

The 2024 operating budget includes funding for the lease of a replacement vehicle; however, the City's recommendation is to purchase instead to avoid the higher cost leasing. If BPL purchases the vehicle, the total cost is \$68,000+HST and if leased, the cost is \$88,479+HST, assuming buy-out at the end of lease term (plus fit-up costs in either scenario).

Staff are requesting the use of approximately \$60,000 from the Operating Reserve Fund to purchase the vehicle. There is \$15,000 available in the 2024 operating budget from the funds set aside for leasing. The City would auction the 2013 truck on our behalf and the proceeds would go towards the purchase and fit up of the new vehicle.

Below is a summary of the cost impacts:

| | Lease | Purchase | Savings |
|-------------------------------|----------------|---------------|---------------|
| Cost | 88,479 | 68,000 | |
| Non-recoverable HST | 1,557 | 1,197 | |
| Est. lost interest on reserve | | 4,000 | |
| Fit-up | 10,000 | 10,000 | |
| Total | 100,036 | 83,197 | 16,839 |
| 2024 operating budget funding | 15,000 | 15,000 | |
| 2025 operating budget funding | 21,259 | 17,050 | |
| 2026 operating budget funding | 21,259 | 17,050 | |
| 2027 operating budget funding | 21,259 | 17,050 | |
| 2028 operating budget funding | 21,259 | 17,047 | |
| | 100,036 | 83,197 | 16,839 |

*both scenarios would be reduced equally by proceeds from sale of old truck

Strategic Implications

The decision to purchase the replacement vehicle supports the Strategic Plan through Strategic Goal 1: Enhance community well-being by using data driven budgetary decisions.

Equity, Diversity, and Inclusion Considerations

Strong stewardship of financial resources will ensure BPL is well positioned to provide resources and deliver services for all members of the community.

Risk Management

The existing BPL truck faces increased repair costs as it ages which results in interrupted delivery services, so it is time for replacement. Replacement with an electrified vehicle currently poses too many risks around performance, technology, and cost.

Report Author(s)

Respectfully submitted by Nicole Tewkesbury, Director, Finance & Infrastructure

7. Discussion Item: 7.1 Board Procedural By-law

Purpose

To provide notice of the proposed update to the Board Procedural By-law and to seek the Board's input.

Background

In 2020, the Board passed the Board's Procedural By-law. The by-law was drafted in response to the recommendation of the City Clerk that a procedural by-law was preferable to the Board's previous Board policy structure to define roles, responsibilities, and the regulation of Board business.

In accordance with Section 7, Amendments of the By-law, this report is providing Notice of Motion to revision of the By-law as attached for approval at the June 27 Library Board meeting.

Discussion

As part of this year's Audit process, the Audit Committee is recommending the proposed updates to the Audit Committee Terms of Reference (page 16). The updates include clear language, removing duplication and updating the membership language to reflect current practice.

The revised draft is attached with the changes highlighted. The current version is posted on the Library's [website](#). Pending board feedback, the By-law would come to the June 27 Board meeting for approval.

Financial Considerations

There are no direct financial impacts related to these proposed by-law revisions.

Strategic Implications

This work aligns with all three goals within the current strategic plan under:

- Strategic Goal 1: Enhance community well-being, strengthening relations with community partners to support community needs through programming and other library services.

- Strategic Goal 2: Inspire discovery with diverse collections, services, and spaces.
- Strategic Goal 3: Create a workforce culture driven by our organizational values.

Equity, Diversity & Inclusion Considerations

Strong governance positions the Library Board to ensure that BPL provides equitable service to our customers identifying ways we work to make a positive impact advancing equity, diversity, inclusion, and access within our workforce and in the provision of library services to the community.

Risk Management

It is important that BPL policies and by-law remain aligned with Board decision-making.

Report Author(s)

Respectfully submitted: Lita Barrie, CEO

BPL Board Bylaw

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Procedural By-Laws of the Library Board

The Burlington Public Library Board (hereinafter called the “Board”) is a corporation appointed by the City of Burlington under and acting in accordance with the Public Libraries Act, Revised Statutes of Ontario, 1990 Chapter P.44 (hereinafter called the “Act”) including any amendments made to the Act and is established by City By-Law 68-2006 of the Corporation of the City of Burlington. The Board is responsible for ensuring that public library services are delivered effectively and efficiently to the City of Burlington.

The Board acts on behalf of the community in the discharge of its mandate and is appointed by and accountable to Burlington City Council for the financial affairs of Burlington Public Library (BPL).

The rules and regulations contained in this By-Law shall be used as the guidelines for the order and dispatch of business by the Board and its Committees.

Section 1: Governance Vision of the Burlington Public Library Board

The Board oversees the purpose, plans and policies of BPL. The Board's purpose is to provide the community of Burlington with comprehensive, efficient public library services reflecting the needs of the Burlington community.

It is the responsibility of the Board to ensure that the funding it receives provides the best possible library service to Burlington residents. In addition, it is committed to providing effective governance for BPL to ensure services and programs offered by BPL remain relevant to the changing needs of the communities we serve.

Statement of Responsibilities

The Board:

- Establishes the bylaw and policies that govern the operations of BPL and of the Board itself and reviews these on a set schedule to ensure continued relevance.
- Adheres to Board Code of Conduct
- Appoints the Chief Executive Officer who will have general supervision over and direction of the operations of the public library and its staff. (*Public Libraries Act*, R.S.O. 1990, c. P.44, s. 15(2)).
- Develops, approves and monitors progress on a multi-year strategic plan to set direction and goals for the Board term.
- Monitors the financial affairs of the Library and ensures that the organization operates on an ethical and sound financial basis approving annual operating and capital budgets while receiving and approving quarterly budget updates throughout the Board term.
- Monitors the key performance indicators of the Library and endorses strategies to influence those performance indicators.
- Ensures the Library has policies and practices in place for proactive risk management in all activities.
- Assesses all relevant information regarding the library service needs of the community, endorses service priorities and advocates for adequate and appropriate funding to achieve the service priorities.
- Advocates in the community to gain support and approvals for appropriate public library services and seeks positive partnerships to best serve the community and to fulfill the Mission and Values of the Burlington Public Library.

- Ensures the public is represented in the development and promotion of library services in the community.
- Conducts an annual performance appraisal of the Chief Executive Officer and recruits a new CEO when needed.
- Is responsible for naming all library locations and facilities for which it is responsible.

Section 2: Board Composition

By-Law 70-200 of the Corporation of the City of Burlington defines the composition of the Board. The Board is composed of seven (7) trustees. This includes: one (1) Member of the Council of the Corporation of the City of Burlington and six (6) trustees appointed by the City Council.

The Board may, when it is deemed necessary by the Board, make a formal recommendation to the City, of an increase or reduction in the number of trustees sitting on the Board.

Burlington City Council appoints all members to the Board. Citizen appointees must meet the qualifications as outlined in section 10 of the Act. Board members shall hold office for a term concurrent with the term of Council or until a successor is appointed in the result of a resignation.

Resignations & Vacancies

Members of the Board who must resign before the end of their term of appointment on the Board shall inform City Council through the Clerk of the City of Burlington, the Board Chair and the Library Chief Executive Officer in writing, specifying the effective date of their resignation.

If or when a vacancy becomes available, the Council approved citizen member alternate will be appointed to the Board immediately and will assume the vacant seat for the remainder of the term with the exception of a term with less than 45 days remaining.

Section 3: Officers

The Board shall have the following officers:

- Chair
- Vice Chair
- Secretary
- Treasurer

- Chief Executive Officer

The Board will elect a Chair or Vice-Chair from the membership of the Board to serve as the Board Executive.

Chair or Vice-Chair is elected by balloting of all Members of the Board who are present. An election will take place at the first meeting of each new Board, at the first meeting in each calendar year or at the meeting following a resignation from either one of these positions.

The term of office for each position will be for one year ending on December 31 (or until a successor is elected).

Chair

The primary role of the Chair of the Board is to provide leadership to the Board and to ensure the proper conduct of Board business.

The Chair of the Board:

- Serves as the primary spokesperson for the Board
- Is a signing officer of the Board
- Represents the Board, alone or with other members of the Board, at any public or private meetings for the purpose of conducting, promoting or completing the business of the Board
- Develops the agenda for meetings in consultation with the Vice-Chair and Chief Executive Officer to ensure the effective use of Board and staff time and resources
- Presides at regular and special meetings of the Board in accordance with the *Public Libraries Act*, R.S.O. 1990, c. P.44, other relevant legislation such as the City Bylaw for BPL and with the rules of procedure adopted by the Board.
- Commits the Board to a specific course of action only when the Board has granted specific authority by a motion or policy
- Determines the responsibilities of Committees to deal with matters that arise when responsibilities are not clearly defined subject to eventual confirmation of the full Board
- Ensures that vacancies on Board committees and task groups are filled as expeditiously as possible
- Advises the Vice-Chair, if for any reason, the Chair is temporarily unable to perform any of these functions
- Shall request, either at the first meeting of a new Board, or in December of each year, a written indication from each Board Member of their preference for appointment to the various committees or task groups of the Board; the Chair

will propose Committee and Task Group appointments at the next regular meeting of the Board

- Is an ex-officio Member of all committees and task groups

Vice-Chair:

The primary role of the Vice-Chair of the Board is to provide leadership, to ensure the proper functioning of the Board and the proper conduct of Board business, if for any reason, the Board Chair is not available.

In the absence of the Chair, the Vice-Chair is vested with all the powers and performs all the duties of the Chair of the Board.

Secretary

The Secretary of the Board shall be the Chief Executive Officer.

In the role of Secretary-Treasurer, the Chief Executive Officer is responsible for:

- providing and maintaining all records, agendas and minutes of meetings of the Board and its various Committees and Task Groups

Treasurer

The Treasurer of the Board shall be the Chief Executive Officer.

In the role of Secretary-Treasurer, the Chief Executive Officer is responsible for:

- presenting draft budgets and regular financial reports to the Board for approval
- The Chief Executive Officer is a signing officer of the Board but is not a member of the Board

Chief Executive Officer

The Board shall appoint the Chief Executive Officer, who shall be its CEO, and who shall hold office until the Board rescinds the appointment or a new appointment is made. The Chief Executive Officer shall be responsible, under the supervision of the Board, for the general conduct and management of BPL.

Only decisions of the Board are binding on the CEO.

- Decisions or instructions of individual Board Members, officers or committees are not binding on the CEO except in rare circumstances when the Board has specifically authorized or delegated such exercise of authority.
- In the case of Board Members or committees requesting information or assistance without Board authorization, the CEO can refuse such requests.

Operational achievement and conduct of library staff are the responsibility of the CEO, to whom the Board has delegated authority over and accountability for staff performance.

- The Board will never give instructions to persons who report directly or indirectly to the CEO.
- The Board will refrain from evaluating, either formally or informally, any staff other than the CEO.

Section 4: Board Members Code of Conduct

Board Members are committed to act in an ethical, lawful and business-like manner and in accordance with City of Burlington's Code of Conduct for Local Boards and Committees. This commitment includes the proper use of authority, appropriate decorum in group settings and individual behaviour when acting as Board members.

Board Members must avoid any conflict of interest with respect to their fiduciary responsibility by adhering to the regulations of the Municipal Conflict of Interest Act (R.S.O. 1990, Chapter M.50 (<https://www.ontario.ca/laws/statute/90m50> [2]))

Board Members shall support the interest of BPL when making or influencing decisions.

Board Members will not use their positions to obtain employment in BPL for themselves, family members or close associates.

Board Members may not attempt to exercise individual authority over any facet of BPL, the CEO, or other employees. Except for participation in the performance evaluation of the CEO, Board Members will not express individual judgements of performance of employees or of the CEO.

Any Board Member who declares their candidacy for public office, whether at the municipal, provincial or federal level, shall resign from the Board upon public declaration of their candidacy. This provision does not apply, however, to the Councillor of the City of Burlington who is appointed to serve on the Board.

Board Members shall respect the confidentiality of all information discussed in Closed Sessions and hold in strict confidence all information concerning matters dealt with in Closed Sessions. Board Members shall not release, make public or in any way divulge any such information or any aspect of Closed Session deliberations, unless expressly authorized or required by law to do so.

All decisions will be respected by all members of the Board.

The Chair is the primary spokesperson of the Board. Any Member speaking on behalf of the Board must present Board positions fairly, accurately and without bias. Board Members expressing individual comments or personal opinions should clearly identify such remarks as personal and not those of the Board as a whole.

Board Members interaction with the public, press or other entities must recognize the same limitation and the inability of any Board Member to speak for the Board except to repeat explicitly stated Board decisions.

Section 5: Board Meetings

In accordance with the *Public Libraries Act*; R.S.O. 1990, CHAPTER P.44, s. 16.1 (2) meetings will be open to the public except when items of an intimate financial or personal nature are discussed, in which case the relevant portion of the meeting will be In Closed Session.

The Board will make a motion to go into Closed Session noting in the motion the reasons for the Closed Session. The following guidelines from the *Public Libraries Act*, R.S.O. 1990, CHAPTER P.44, s. 16.1 (4) will be used to determine which issues will be discussed in Closed Session:

A meeting or part of a meeting may be closed to the public if the subject matter being considered is:

- the security of the property of the board;
- personal matters about an identifiable individual;
- a proposed or pending acquisition or disposition of land by the board;
- labour relations or employee negotiations;
- litigation or potential litigation, including matters before administrative tribunals, affecting the board;
- advice that is subject to solicitor-client privilege, including communications necessary for that purpose;
- a matter in respect of which a board or committee of a board may hold a closed meeting under another Act. 2002, c. 17, Sched. C, s. 24 (5);
- a meeting shall be closed to the public if the subject matter relates to the consideration of a request under the *Municipal Freedom of Information and Protection of Privacy Act* if the board or committee of the board is the head of an institution for the purposed of that Act. 2002, c. 17, Sched. C, s. 24 (5).

Location and Time of Meeting

Board Meetings shall normally be held at Central Library or a Branch Library on the fourth Thursday of each month at 6:30 pm from January to June and September to

November- Two meetings shall be held in September, the second and fourth Thursday of the month for the purpose of reviewing and approving the Library's annual budget submission to City of Burlington Council.

Notification of Meetings

Notice of all scheduled Board Meetings will be shared with all Board Members in adequate time prior to the meeting. Agendas and associated reports will be delivered to all Board Members in advance of the meeting.

Notice of all Board Meetings will be posted on the library's website.

Board Members may also be notified of Committee or special meetings by telephone, or e-mail.

Inaugural Meeting

In the first year of its term, the Board shall hold its inaugural meeting at a place and time to be determined by the Chief Executive Officer, provided that such meeting shall be held within 30 days of the appointment of a majority of its members.

Special Meetings

The chair or any two members of the Board may summon a special meeting of the Board by giving each member reasonable notice in writing or via e-mail, specifying the purpose for which the meeting is called *Public Libraries Act R.S.O, 1990, c. P.44, s. 16 (2)*.

Decision Making

The Board will aim to make decisions by reaching consensus. All final decisions will be made by a vote. A tie vote results in a negative decision. When procedures are in doubt, reference will first be made to the procedures recommended in *Call to Order* by Herb Perry.

Authority for the Summer

- the Secretary-Treasurer/Chief Executive Officer, with approval of the Chair and/or Vice Chair, is authorized to carry out the work of the organization for the summer months (July-August),
- action taken under summer authority will be submitted to the Board for ratification at its meeting in September.

- such authority does not supersede the calling of a special meeting of the Board if necessary
- a special meeting of the Board will be called for approvals of budget expenditures or budget line variances in excess of the variance authority of the Secretary-Treasurer/Chief Executive Officer
- for all other matters the Chair and/or Vice Chair will determine if the matter is of significant importance to call a special meeting

Hybrid Meetings

The Board holds special, regular or committee meetings in a hybrid format with in-person and online participation by Board members and the public.

Board Members participating by tele/video conference in the meeting will be considered present under the By-law. During meetings with online participation, the Chair will conduct a recorded vote by verbally polling members.

Meetings will be open to the public and instructions for public attendance through will be posted on the Library's website.

Delegations Wishing to Appear Before the Board

Delegations wishing to make a presentation to the Board regarding a specific issue relevant to BPL must register with the CEO/Secretary-Treasurer of their intention at least one week prior to the meeting.

Delegations will be scheduled at the beginning of the public portion of the meeting.

Delegations will be permitted to speak for 5 minutes each. The Board may direct questions to the delegation following the presentation.

Notice of a delegation will be included on the Board agenda.

All presentation material for consideration by the Board shall be legible, in writing and filed, in the office of the Chief Executive Officer no later than one week prior to the Board meeting and shall be included as part of the support material attached to the agenda.

The matter addressed by the delegations will be discussed by the Board as a regular part of the agenda.

Delegations can be added to the agenda at the meeting by amending the agenda at the pleasure of the Board.

The Board may decline a delegation request if the subject matter is irrelevant or not applicable to the scope and mandate of the Library and the Library Board.

Quorum

The presence of a majority of the Board Members is necessary for the transaction of business at a meeting.

The Chair is included in the quorum.

If quorum is not present thirty minutes after the appointed time, the Secretary will record the members present and the Chair has the option of:

- declaring the meeting adjourned
- or calling the meeting to order to satisfy by-law requirements that the meeting was held then declaring no quorum and adjourning the meeting
- If all members present agree to not adjourn the meeting, the meeting may continue; however, no motion may be made or passed.
- When quorum is not present, the agenda cannot be moved to a closed meeting.

Attendance

Board Members are expected to attend all regular Board meetings and other scheduled meetings. Board members are expected to inform the Board Chair and Chief Executive Officer of an anticipated absence from a regular or other scheduled meeting.

In compliance with the *Public Libraries Act*; if a Board Member is absent from three consecutive meetings of the Board without a Board resolution, the remaining Board Members shall declare that seat vacant.

Voting

All members of the Board (including the Chair) - unless they have declared a conflict of interest on a matter and are therefore ineligible to vote on that matter - shall vote on all questions. Any motion on which there is an equality of votes shall be deemed to be lost. Abstentions are counted as a negative or no vote.

Motions shall be carried by a simple majority (more than one half the total members present eligible to vote), except as otherwise provided for in this By-Law.

Notice of motion given at the previous meeting and two-thirds majority vote is required for:

- A motion to reconsider a lost motion.
- A motion to amend the by-laws.

Any question on which there is an equality of votes shall be deemed to be negative.

All votes except elections shall be by show of hands or poll at the discretion of the Chair.

Voting for elections shall be by secret ballot.

Any member of the Board may call for a recorded vote in which circumstance the names and associated votes of each Board member on an issue will be recorded in the Board minutes.

Elections

At the January meeting, the CEO will call the meeting order, shall call for the Nominating Committee Report with the full slate of nominations for the Chair and Vice-Chair and conduct the elections for the Chair. Once the Chair is elected for their term, the Chair will preside over the remainder of the meeting.

The CEO shall introduce the nominee for the Chair position individually and then ask if there are any nominations from the floor for the same position.

Any member of the Board has the right to make nominations from the floor. This can either be a self-nomination for any position - Chair, Vice-Chair or member of a standing committee – or the nomination of someone else.

- Nominations shall be made with no seconder required.
- Nominations shall be closed by a motion made and seconded.
- Voting shall be by secret ballot.
- The nominee receiving a clear majority of the votes cast shall be declared elected by the Chief Executive Officer.
- Should no member receive a clear majority, balloting shall proceed with the nominee's name receiving the smallest number of votes being dropped.

Order of Business

The CEO, in consultation with the Board Executive, will prepare the meeting agenda. The meeting package containing a meeting agenda, minutes from the previous month's meeting and support documentation for the agenda items will be delivered to board members the Friday prior to meetings.

Any member wishing to place an item on the agenda should submit their request to the CEO or the Chair a minimum of ten days prior to the meeting. Requests will be at the discretion of the Chair.

The order of business for regular meetings will be as follows:

- Convene and confirm the Agenda
- Declaration of Conflict of Interest
- Acceptance or correction of previous meeting minutes
- Presentations and/or Delegations
- Correspondence
- Business arising from minutes
- Decision Items of Business / Reports / Financials
- Discussion Items
- Information Items
- Closed Session Items
- Other Business
- Adjournment
- Future Meetings and Events

Section 6: Payment of Board Expenses

Citizen appointees shall be paid no salary, fees, or honorarium for their services.

Board members will be reimbursed for travel and other expenses incurred while conducting Board approved business. A cheque request including receipts for all expenses should be submitted to the Chair for approval and to the CEO for reimbursement.

All Board Members are indemnified under the Library's insurance policies.

Section 7: Budget Process and Monitoring

This section defines the financial statement-reporting schedule to allow the Board to monitor financial performance against the approved budgets and ensure the Library will not incur a deficit as per the Financial Policy.

Annual Budget Guidelines and Timetable

The annual Operating and Capital budgets will be prepared and submitted within timelines established by the City of Burlington.

Preparation of Draft Budgets

The CEO will prepare draft capital and operating budgets within budget guidelines provided by the City of Burlington. Any budget requests exceeding guidelines provided by the City will require the submission of a business case. The draft budgets and

associated business cases are presented to the Board and once approved by the Board, submitted to the City. Any changes to the submissions that are requested by City staff, Committee or Council at any stage of the process will be considered by the Board and re-submitted to the City for Council approval.

Delegation to City Council

The Board may decide to delegate to the City when business cases are included in the budget submissions, or to highlight particular needs or successes of the Library during any given budget cycle.

Amendments to the Budget

Should City Council amend the Board's allocation of City funding, the Board shall accept those changes as required by Section 24.2 of the Public Libraries Act.

Budget Monitoring

Operating and capital statements are presented to the Burlington Public Library Board for approval 4 times a year as follows:

- Q1 (January–March): presented for approval in April.
- Q2 (April–June): presented for approval in September.
- Q3 (July–September): presented for approval in October.
- Q4 (October–December): presented for approval in February.

The financial statements presented to the Burlington Public Library Board will provide a comparison of year-to-date actuals and year-to-date budget, and projected year-end results. Projected year-end results will assume that all budget lines will be spent unless quantitative objective evidence suggests otherwise.

Section 8: Amendment of the By-Laws

Amendments to these by-laws may only be made at a regular meeting provided that Notice of Motion in writing shall have been given at the previous meeting. Such amendments shall require a two-thirds majority vote of the Board.

Section 9: Board Committees and Task Groups

The Board has three standing Committees: The Nominating Committee; the Audit Committee and the CEO Performance Appraisal Committee.

To carry out its business effectively, the Board may appoint various committees and task groups to monitor activity, develop new initiatives or research issues. These committees and task groups will report their findings to the Board for consideration.

The Board shall approve terms of reference for each committee and task group, which determine the size, quorum, composition, and responsibilities. These terms of reference may be amended on the recommendation of the committee or task group with the approval of the Board.

Board committees or task groups will not speak for the Board except when formally given such authority nor are they meant to advise staff or have any authority over staff.

The Board may invite non-board members to participate in the work of its committees and task groups. Officers (i.e. Chair, Secretary, etc.) of the Committees or Task groups will be chosen from Board or staff members.

The Chair of the Board is an ex-officio member of all Committees and Task Groups. The Secretary of the Board (or designate) shall attend all committee meetings and shall be the Secretary of all committees.

Audit Committee

The Audit Committee oversees the financial reporting process, monitors the choice of accounting policies and monitors internal control procedures to ensure the effective development and maintenance of adequate financial controls and reporting.

The Committee is independent of the auditing function and ensures appropriate actions are taken with audit findings. The Committee has no direct responsibility for the operations and functions of audit areas. It does, however, make recommendations to the Board regarding both factors. (See Audit Committee Terms of Reference, Appendix A, for further information about the duties and responsibilities of this committee).

Nominating Committee

The Nominating Committee shall be established annually by the Board at its December meeting to present the slate of officers for the ensuing year at the January Meeting.

Whenever the position of the Chair or Vice-Chair becomes vacant and in December of each year, the Board will appoint a nominating committee to identify candidates interested in serving in the position. The report of the Nominating Committee will be tabled at the next Board Meeting in the event of a mid-year vacancy in the Board Executive or at the January Board meeting for the annual executive election. Before the

balloting takes place, nominations from the floor will also be requested verbally, three times, as per parliamentary procedures.

If the balloting results in a tie, the procedure for breaking a tie identified in the Municipal Act will be followed; names of both candidates will be placed in a hat and one name will be drawn.

In a municipal election year, the outgoing Chair of the Board shall appoint the Nominating Committee from among the members of the new Board immediately following the appointment of the new Board by City Council

CEO Performance Appraisal Committee

The Board is responsible for the annual performance evaluation of the Chief Executive Officer (CEO).

The Board is also responsible for the recruitment and probationary performance appraisal of a new CEO, if needed during the Board term. A CEO Recruitment Committee is only established if and when required.

The Committee to conduct the review or ,when needed, recruitment will be composed of the Chair and Vice-Chair of the Burlington Public Library Board plus one additional BPL Board Member and will be appointed at the first meeting of the year following the annual election of the Chair and Vice-Chair. The Committee will follow the CEO Performance Appraisal Committee Terms of Reference and update them as needed.

Section 10: Board Self-Assessment

A Board self-assessment demonstrates the values of accountability and learning and establishes its credibility not only with the funding agencies, but also with the public served. To monitor how well it is fulfilling its responsibilities, there will be an annual self-assessment carried out by the Board.

References

- The Ontario Public Libraries Act, Revised Statutes of Ontario, 1990 Chapter P.44
<https://www.ontario.ca/laws/statute/90p44>
- City of Burlington's Code of Conduct for Local Boards and Committees
<https://www.burlington.ca/en/council-and-city->

Appendices

Audit Committee Terms of Reference, Appendix A

Purpose

The Audit Committee is appointed by the BPL Board of Directors to oversee the financial reporting process, choice of accounting policies, and internal control procedures to ensure effective financial reporting and compliance with applicable legal and regulatory requirements. The Committee also identifies and monitors principal risks that may affect the reliability of financial reporting and/or library operations and oversees the work of the external auditor.

Membership

The Audit Committee shall consist of at least three (3) Board members appointed by the Board as outlined in the BPL Board By-Law. The Chair of the Board is a member of the Audit Committee by virtue of ex-officio status as outlined in the BPL Board By-Law.

Each member of the Committee shall be financially literate or become financially literate within a reasonable time such that they can understand a set of financial statements that present the breadth and level of complexity of the issues that may be raised by the Library's financial statements. Comprehensive knowledge of generally accepted accounting principles (GAAP) or general accepted auditing standards (GAAS) is not required.

Officers of the Committee

The Committee Members will appoint one of the Board Members as Chair of the Committee. The Director, Finance & Infrastructure will be appointed as the Secretary and will be responsible for taking minutes.

Term of Membership

Membership of the Audit Committee will be addressed at the January Board Meeting each year. Members may remain on the Audit Committee for one (1) year, or up to four (4) years, with the understanding that the Board Chair as an ex-officio member may change annually based on election results for Board Chair.

Meetings

The Committee shall meet at least once annually, and additional meetings may be called at the discretion of the Chair as required. The external auditors will attend at least one meeting annually corresponding with the annual year end audit. Meetings may be held in-person, virtually, or in a hybrid format.

Quorum

A quorum for an Audit Committee meeting will be at least two (2) Committee Members.

Agendas

The Secretary in consultation with the Audit Committee Chair will prepare an agenda in advance of each meeting. The agenda and supporting materials will be circulated a week in advance of the meeting.

The Committee will invite members of management e.g., the CEO; the Director, Finance & Infrastructure, and the external auditor when appropriate to attend committee meetings. The Committee may consider Closed Sessions with the auditors without staff to discuss privately any matters of interest or concern to the members.

Appointment of External Auditors

Under the Terms of the Public Library Act and the Municipal Act, the City of Burlington shall appoint the external auditors for BPL.

Duties of Audit Committee

The Audit Committee shall be responsible for the following specific matters at a governance level:

Accounting Policies

- Review the library's accounting policies and principles, and any changes in the selection or application of said policies and principles.
- Review with management any complex or unusual transactions that require significant judgement.
- Be aware of recent professional and regulatory pronouncements and understand their impact on the financial statements.

External Audit

- Approve the Audit Plan annually prior to execution of the audit work.
- Discuss with the external auditor the matters that Canadian GAAS require to be communicated with the Audit Committee.
- Review with management and the external auditor any significant issues, concerns or difficulties encountered during the audit including any misstatements and why misstatements might remain unadjusted.
- Oversee the resolution of disagreements between management and the external auditor regarding financial reporting if required.
- Assess the external auditor's independence and objectivity in performance of the audit, and any threats to the auditor's independence and safeguards in place to mitigate those threats.

Internal Controls and Risk Management

- Discuss the integrity of the library's financial reporting processes and any issues as to the adequacy of internal control with management and the external auditor.
- Annually review the expense reports of the members of the Board and the Senior Leadership Team including any related party transactions and potential conflicts of interest.
- Using the process outlined in the Whistleblower Policy, investigate any complaints received regarding questionable accounting or auditing matters.
- Review the library's Risk Register annually and discuss the key financial and business risks exposures and the steps management has taken to monitor and mitigate those risks.

Terms of Reference

- Review and reassess the adequacy of the Audit Committee's Terms of Reference at least once in each Board term.

CEO Performance Appraisal Committee Terms of Reference, Appendix B

The CEO Performance Appraisal Committee, in close consultation with the CEO, will establish an evaluation tool and process to ensure an annual appraisal of the CEO's performance is carried out in a timely, objective, and constructive manner.

The CEO's performance evaluation is based on the CEO's Job Description, the Strategic and Business Plan achievements, overall organizational performance, and the CEO's annual goals. The process will be collaborative and focus on achieving the priorities identified in the Library's Strategic Plan, professional development of the CEO and the future of the organization.

The Committee to conduct the review will be composed of the Chair and Vice-Chair of the Burlington Public Library Board plus one additional BPL Board Member and will be appointed at the first meeting of the year following the annual election of the Chair and Vice-Chair.

Annual Performance Appraisal Process

- The annual review will take place in the February/March time period for the previous year with an optional interim interview in the June - July time frame.
- The Committee will develop one consolidated appraisal form including rankings based on consensus reached by the Committee and confirmed by the Board
- The CEO will complete a self-appraisal using the same CEO Performance Review template and propose annual goals
- The CEO and the Committee will meet to discuss the Board evaluation, the CEO's self-appraisal and proposed annual goals
- The goals will be aligned with the Board's strategic priorities as identified in the Library's Strategic Plan
- The CEO may request an opportunity to address the entire Board regarding the consolidated evaluation

- A final version of the form will be developed based on the discussion; the form will be signed by the Chair of the Board and the CEO; the Chair will provide a report to the BPL Board at the March Meeting including the list of goals for the upcoming year
- The review form will be kept permanently in the CEO's file depending on the outcome of the performance appraisal, the Committee will recommend advancement on the salary grid.

CEO Recruitment and Probationary Committee Process

The Board will strike a Selection Committee to oversee the recruitment and probationary appraisal process for a new CEO if needed during the Board term. That Committee will work with the Director, People, Branches & Organizational Development in contracting the service of an executive recruitment firm and will participate in short-listing and preliminary interviews of shortlisted candidates. The full Board will be involved in final interviews of CEO candidates. The CEO Selection Committee will conduct the 6-month probationary review with input from the full Board.

Probationary Performance Appraisal Process

- New appointees to the position of CEO of Burlington Public Library will serve a 6-month probation period which is considered an extension of the employee selection process.
- At the end of the 6-month period (earlier if needed) the CEO Selection Committee in consultation with the full Board will conduct a probationary appraisal interview of the CEO.
- Depending on the outcome of the probationary Performance Appraisal the CEO Selection Committee will recommend to the full Board:
 - Permanent appointment to the position of CEO in the event of successful performance and achievement of objectives and expectations.
 - Dismissal, in the event of significant performance issues. Significant performance issues could include gross misconduct, illegal activity or other behaviour potentially damaging to the reputation of the Library.

The probationary appraisal form will be retained in the Chief Executive Officer's file permanently.

Unsuccessful Probations

If the CEO is not meeting the recognized standard of performance during the initial 6-month probationary period, the CEO Selection Committee in consultation with the

Board, will discuss the issues with the CEO to seek to resolve them. If discussions do not result in improvement, a formal interview will be conducted. The CEO Selection Committee may choose to issue a formal warning, or if an action justifies; immediate dismissal, terminate employment.

Disciplinary Process

If the CEO is not meeting recognized standard of performance, the CEO Performance Appraisal Committee will consult with legal counsel and the City of Burlington's Executive Director of Human Resources regarding the process to be followed. With input from the full Board and advice from legal counsel, the CEO Performance Appraisal Committee will discuss these issues with the CEO. If the CEO's response is not satisfactory, a written warning will be issued at a formal interview. This warning will clearly identify issues and set steps and target dates required to resolve the problems. All verbal and written interactions in the disciplinary process will be guided by advice from legal counsel. If attempts to resolve the problems are unsuccessful or if an action justifies immediate dismissal, the CEO's employment will be terminated.

- Effective Date: January 21, 2021
- Motion #/Date: #21-03, January 21, 2021
- Projected Review Date: 2026
- Amended Dates: #21-58, October 28, 2021; #23-47, September 28, 2023
- Associated Documents:

8. Information Items: 8.1 CEO Report – May Update

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| Enhance Community Well-being | 1 |
| Inspire Discovery with Diverse Collections, Services and Spaces..... | 2 |
| Create a Workforce Culture Driven by our Organizational Values..... | 4 |

Purpose

The CEO report for May 2024 summarizes key activities that support the priorities outlined in BPL’s [2021-2025 Strategic plan](#). This report covers items that are not part of the Board package.

Enhance Community Well-being



Write Here. Write Now.

BPL’s annual [writing contest](#) is back and is open to everyone ages 10 and up, including adults. Participants are invited to submit a poem, a comic, or a short story. The contest deadline is midnight on May 31. Entries will be reviewed, shortlisted, and judged by a team of library professionals.

Tech Buddies

This summer, BPL was fortunate to have received grant funding through the Ontario Summer Experience program and the Canada Summer Jobs program to hire two

summer student positions. BPL will offer the popular Maker Buddies program with their support. Maker Buddies is a multi-week, inquiry-based Science, Technology, Engineering, and Math (STEM) program that inspires kids (ages 6-12) to explore STEM and build their confidence in these areas through hands-on learning. These students will also be working with Library staff and project team from McMaster's Gilbrea Centre For Studies in Aging on a New Horizon's funded grant project to support those living with dementia and their caregivers in using technology to improve connection and reduce social isolation.

Inspire Discovery with Diverse Collections, Services and Spaces



Canadian Children's Book Week (April 28 – May 4)

[Canadian Children's Book Week](#) is an opportunity to connect Canadian authors and illustrators with kids and teens across the country and honour their work. BPL celebrated with a scavenger hunt featuring Canadian book titles, book displays and a booklist. On April 30, BPL hosted poetry workshop for kids with Canadian author and poet Shannon Bramer.

Burlington Chamber of Commerce Business After Five Event

On May 15, BPL hosted a Business After Five event with the Burlington Chamber of Commerce and Joe Apps on the 3rd Floor at the Central Library.

It was a fantastic chance to showcase Library services and connect with new customers from Burlington's business community. We received lots of positive

feedback about the Library and MakerSpace activities. Mayor Meed Ward, Councillor Sharman, and Councillor Bentivegna were all in attendance.

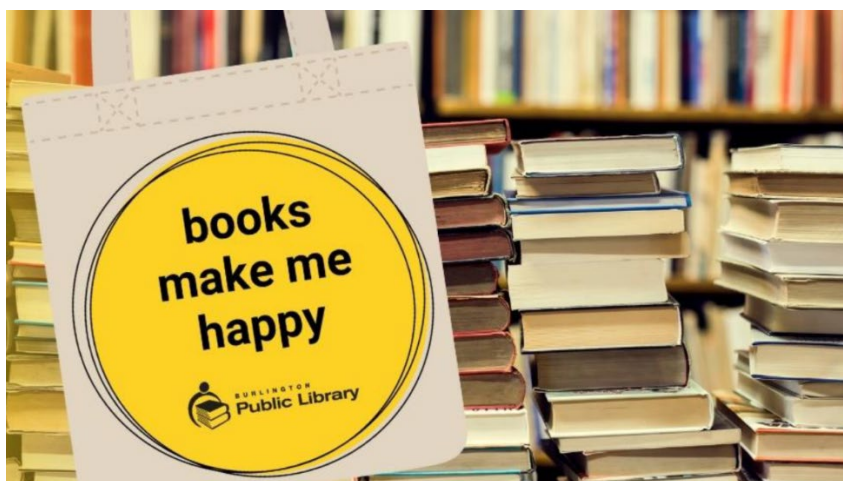


Figure 1 "Hallidays", Burlington, Ont, 1949

Burlington Digital Archive

Several new collections have been added recently to the Burlington Digital Archive:

- [Halliday House & Co.](#)
- [Sky Motel](#)
- [Alton Family](#)
- [Peer Family](#)
- [Poulson and Peer Family](#)



BPL Booksale

On Saturday, May 25, BPL will be hosting our 2nd annual [Book Sale](#). This year's sale will be a one-day event. Shoppers can buy a sturdy *Books Make Me Happy* zippered canvas book bag at the sale and stuff it full of sale items for \$15—one price for the bag and the books.

Create a Workforce Culture Driven by our Organizational Values.



Customer Satisfaction Survey

BPL's 2024 Customer Satisfaction Survey will run from June 10 until June 23. As outlined in the [2021-2025 Strategic Plan](#), BPL is committed to using data to improve services, spaces, and resources to meet our community's evolving needs.

This annual survey aims to identify and track trends in customer expectations and satisfaction. As part of this year's survey staff will be adding a few additional questions related to respondent demographics and seeking customer input on well-being. We'll also be offering in branch engagements around the topic of well-being like the approach used for the New Appleby community consultation. Staff will be analyzing the results and bringing a report to the Board in the fall.

Report Author

Respectfully submitted: Lita Barrie, Chief Executive Officer

8. Information Items: 8.2 Advocacy Report

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To provide the Library Board an update on BPL’s advocacy activities. 1
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Policy 4

Purpose

To provide the Library Board an update on BPL’s advocacy activities.

Background

BPL’s Board Governance calendar and workplan includes bi-annual reports to the Board summarizing key advocacy activities. In doing so, the Board is committed to supporting the advocacy work happening at the Federal and Provincial levels and identifying Board priorities at the municipal level.

Over the course of the winter, BPL has continued to be engaged in a variety of advocacy efforts municipally, provincially, and federally.

Municipal Advocacy Initiatives

- Staff continue to notify Ward Councillors of any service disruptions within their ward.
- Staff updated City Council regarding the Library’s Royal Rainbow Storytime event.
- On January 25, several Board members and Library staff attended the Burlington Chamber of Commerce’s Mayor’s State of the City Address.

- On May 15, BPL hosted a Business After Five event with the Burlington Chamber of Commerce and Joe Apps on the 3rd Floor at the Central Library. This was an opportunity to showcase Library services and connect with new customers from Burlington's business community. Mayor Meed Ward, Councillor Sharman, and Councillor Bentivegna were all in attendance.

Provincial Advocacy Initiatives

- Federation of Ontario Public Libraries (FOPL) Update:
 - Since mid-November of last year, FOPL members have collectively met with 36 PC Caucus MPPs and the overwhelming majority have stated that they support FOPL's provincial budget ask for the Ontario Digital Public Library.
 - On January 10, Lita Barrie presented to Standing Committee on Finance and Economic Affairs for Pre-Budget Consultations 2024 to share FOPL's provincial advocacy priorities ahead of 2024 budget consultations.
 - On February 16, Lita Barrie met with MPP Natalie Pierre to discuss FOPL's provincial advocacy priorities ahead of 2024 budget consultations.
 - FOPL has been liaising with Minister Tibollo's office, the Ministry for Mental Health and Addictions, about a potential partnership in putting Youth Hubs in Public Libraries. These youth hubs currently exist in locations across the province and provide support services for teens.
 - On April 30, BPL staff attended a webinar with Service Ontario coordinated by FOPL. Service Ontario is exploring a project that would see the integration of Service Ontario Service point within interested public libraries. Service points can be incorporated into the existing library service, and they are looking at a cost recovery structure for the program. The initial phase is focused on rural libraries. However, they are interested in exploring opportunities with urban and suburban public libraries in the future.

Federal Advocacy Initiatives

- Canadian Urban Libraries Council (CULC) updates:
 - Lita Barrie attended the Canadian Urban Libraries Council (CULC) Spring meeting May 5 – 7, key topics included cybersecurity, Toronto Public Library's [Social Impact Study](#) and CULC organizational priorities.
 - Mary Chevreau was recently appointed as CULC's new Executive Director. She will be working with the CULC Executive and the organization's

government relations firm on key advocacy initiatives for the upcoming budget and election cycles.

- BPL will be hosting the fall CULC meeting in Burlington in October.
- Canadian Federation of Library Associations (CFLA) Updates:
 - CFLA launched their new [Strategic Plan](#).
 - CFLA released a position statement on the [Status of School Libraries in Canada](#).
 - CFLA released a position paper on [Public Lending Rights](#).
 - CFLA's Climate Action Committee issued a survey to collect input on key national priorities to advance the role of libraries in climate action.

Financial Considerations

Ongoing advocacy with key government stakeholders is part of effective financial stewardship.

Strategic Implications

This work aligns with all three goals within the current strategic plan under:

- Strategic Goal 1: Enhance community well-being, strengthening relations with community partners to support community needs through programming and other library services.
- Strategic Goal 2: Inspire discovery with diverse collections, services and spaces.
- Strategic Goal 3: Create a workforce culture driven by our organizational values

Equity, Diversity & Inclusion Considerations

Strong local, provincial and national advocacy positions BPL to better provide equitable service to our customers by safeguarding the stability of the organization and identifying ways by which risks may impact equity and access to library services.

Risk Management

The regular review of advocacy work by the Board provides oversight, allowing the Board to assess the effectiveness of activities and use of resources, measure progress towards annual goals and strategic plan implementation.

Policy

Related policy includes the [Board By-Law](#).

Respectfully submitted: Lita Barrie, Chief Executive Officer

8.Information Items: 8.3 New Appleby Branch Community Engagement Report

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Purpose

To provide the Library Board with the findings of the community engagement for the New Appleby Relocation project in Winter 2024.

Background

BPL’s New Appleby branch is relocating to the future Robert Bateman Community Centre at 5151 New Street in 2025. Library staff have hosted consultation sessions to gather input from the community, including:

- **In-Person Session:** Verbal input was received at an in-person session on February 26 (8 attendees)
- **Virtual Session:** Verbal input was received at a session via Zoom on February 29 (7 attendees)
- **Survey:** Multiple choice survey questions were posed at both of the above sessions and through an online survey (415 responses) on the BPL website through March 2024.

This report includes the combined findings from the in person and Zoom sessions, as well as the online survey. All three methods included the same questions.

Discussion

The following item is included as an attachment:

New Appleby Relocation – Community Engagement Report, May 2024 Update

The report provides an overview of the results of the community engagement data collected through in person and virtual sessions, and an online survey. It examines feedback related to library use, transportation, technology, programming, and how families use the library.

Key findings include:

- **Library Visits:** Two thirds of people visit usually once a week or every few weeks. 50% of respondents visit during the day on weekdays, while 20% visit on weekday evenings.
- **Library Use:** The majority of respondents prefer advanced booking or same day online booking for library resources.
- **Transportation:** Most people will drive or walk to the new library branch, less than 3% plan on using the bus, taxi or rideshare.
- **Technology:** More than 95% of respondents said they are either completely comfortable using technology in the library or only need occasional help. Almost 70% said they would prefer access to library computers be on a first-come, first served basis. Most use the computers for accessing library catalogue (50%) or printing (30%).
- **Programming:** Two thirds preferred weekday programming and one third preferred weekend programming. Hands-on “making” activities had the most interest (76%) as a part of arts, culture and creative activities.
- **Preferences for families:** Most of the family time spent at the library is for reading/browsing books (50%), attending programming (24%) or playing with toys and technology (21%).

Financial Considerations

There are no financial considerations associated with this item.

Strategic Implications

The results of the survey will be used to inform the design of the New Appleby space and programming.

Equity, Diversity and Inclusion Considerations

Library staff recognize that the design and offerings at the New Appleby branch need to be inclusive for all as part of our commitment to advance equity, diversity, inclusion and access.

Risk Management

Collecting feedback and input from the community provides the library with vital information to help ensure that the New Appleby branch reflects the needs of the community.

Policy

There is no applicable policy.

Respectfully submitted by Elise Copps, Director, Communications and Engagement



New Appleby Relocation **Community Engagement Report**

May 2024 Update



BURLINGTON
Public Library

Background Information

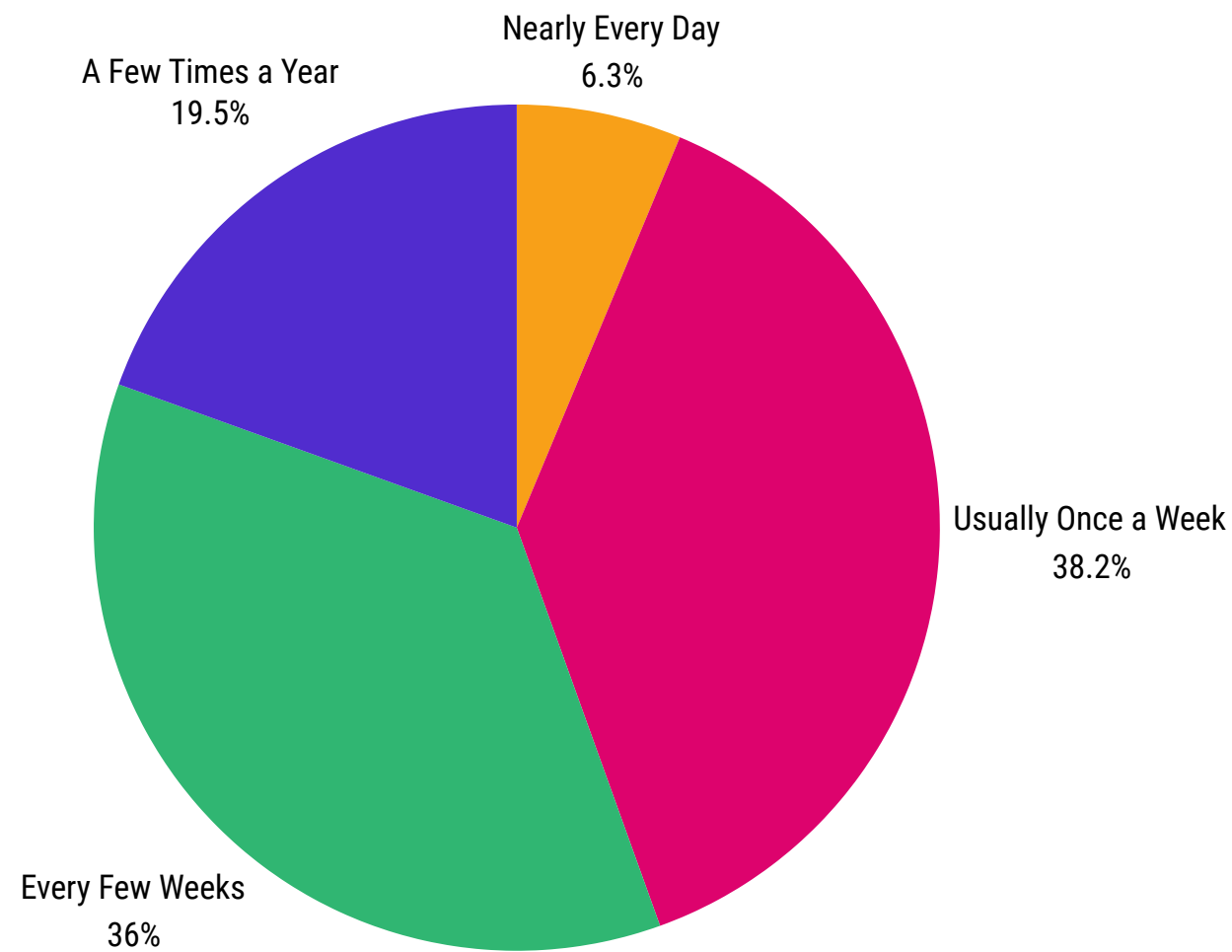
- Our New Appleby branch is relocating to the future Robert Bateman Community Centre at 5151 New Street in 2025.
- Burlington community members and library customers provided input in fall of 2023 at Food for Feedback, Appleby Streetfest and in branch at Central and New Appleby.
- Input received at these sessions influenced the themes and questions for further engagement that occurred in winter 2024.
 - Verbal input was received at two Community Engagement sessions: in person (8 attendees) February 26 and virtual on Zoom (7 attendees) February 29
 - Multiple choice survey questions were posed at both of the above sessions and through an online survey (415 responses) on the BPL website through March 2024.
 - Open-ended written feedback was also received through all three engagement methods.
- This report includes the combined findings from the in person and Zoom sessions, as well as the online survey. All three methods included the same questions.

Library Visits

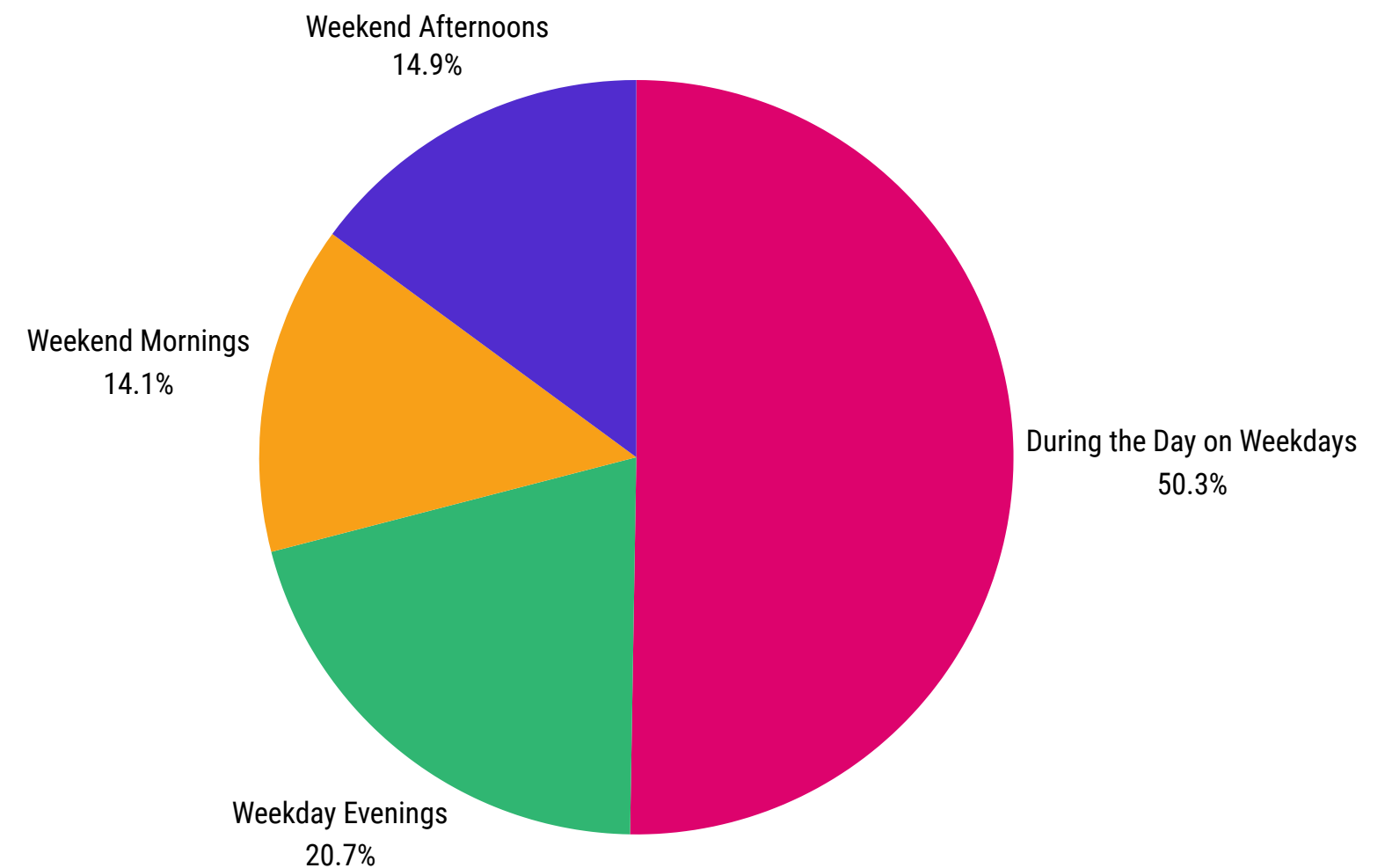
Key Findings:

- Two thirds of people visit usually once a week or every few weeks.
- 50% of respondents visit during the day on weekdays, while 20% visit on weekday evenings.

How often do you visit the library?



When do you usually visit the library?

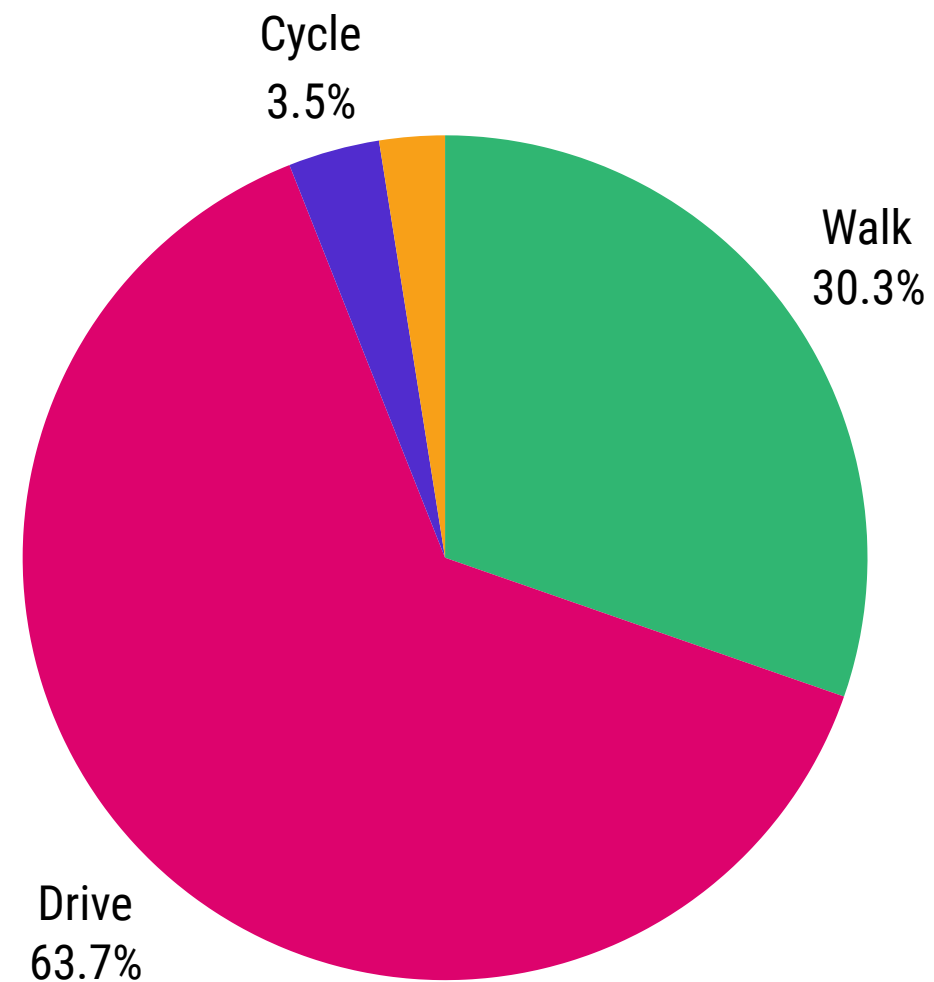


Transportation

Key Findings:

- Most people will drive or walk to the new library branch, less than 3% plan on using the bus, taxi or rideshare

How do you plan to get to the new library branch?

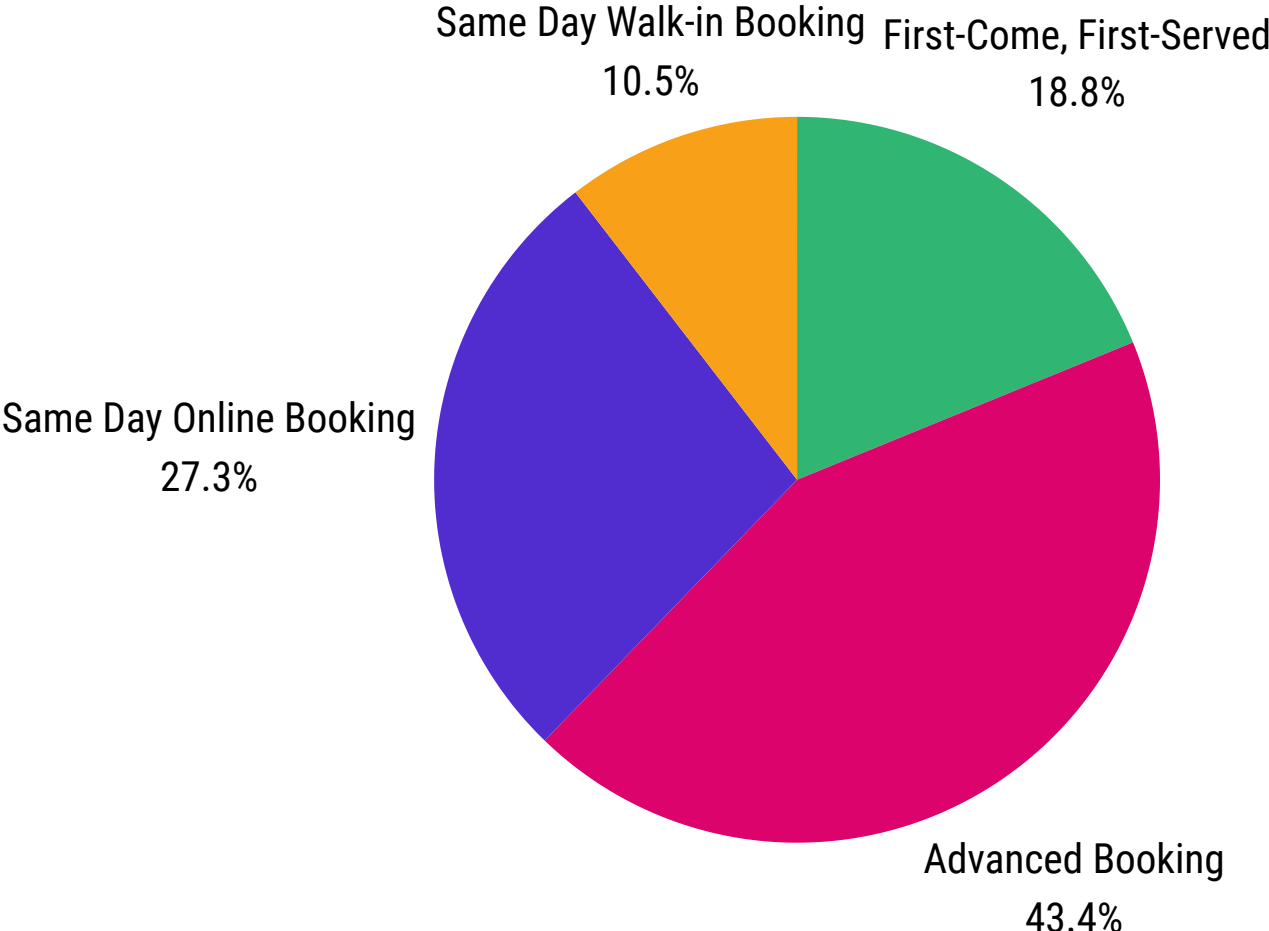


Library Use and Access

Key Findings

- The majority said they prefer advanced booking or same day online booking.

How would you prefer to access high-demand spaces and resources?



We asked participants:
“Do you have any further input regarding Access to Space and Resources at the new branch location?”

| | |
|--|----|
| Children's play area, imagination-discovery space | 16 |
| Quiet study/reading areas | 11 |
| MakerSpace | 6 |
| Accessibility | 5 |
| Additional family programming - babies, toddlers, kids | 5 |
| Coffee/Café/Snacks | 5 |
| Seating, working area | 5 |

Numbers indicate mentions
 from 119 responses

We asked participants:
“Do you have any further input regarding Access to Space and Resources at the new branch location?”

| | |
|--|---|
| Board games | 3 |
| Nature area, nature programming | 3 |
| Time limits on computers, quiet spaces, study pods | 3 |
| Clubs, groups, community building opportunities | 2 |

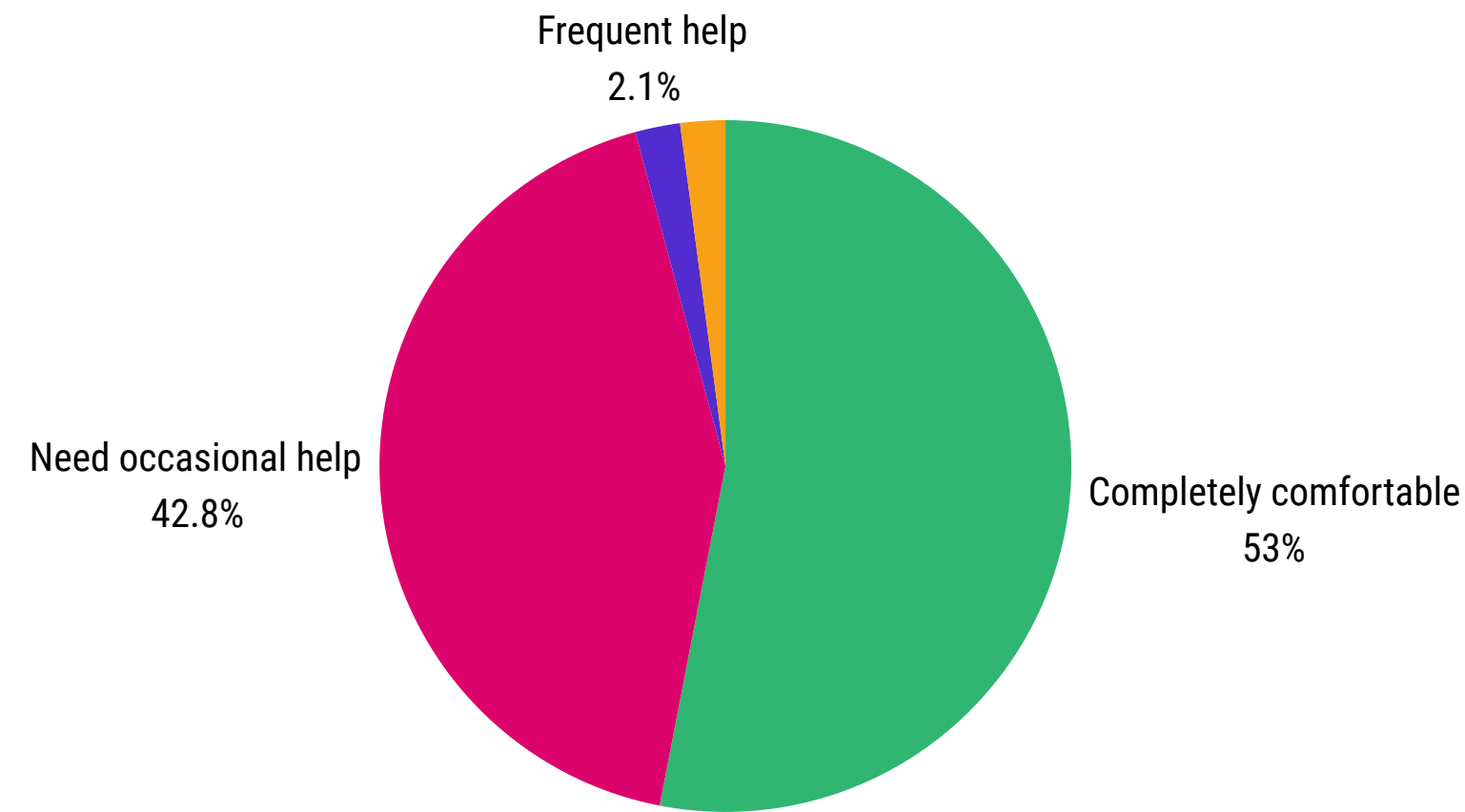
Numbers indicate mentions
from 119 responses

Technology Use: Computers

Key Findings:

- Over 95% said they are either completely comfortable using technology in the library or only need occasional help. Less than 2% said they avoid using technology because of discomfort.

How would you rate your comfort level using technology in the library?

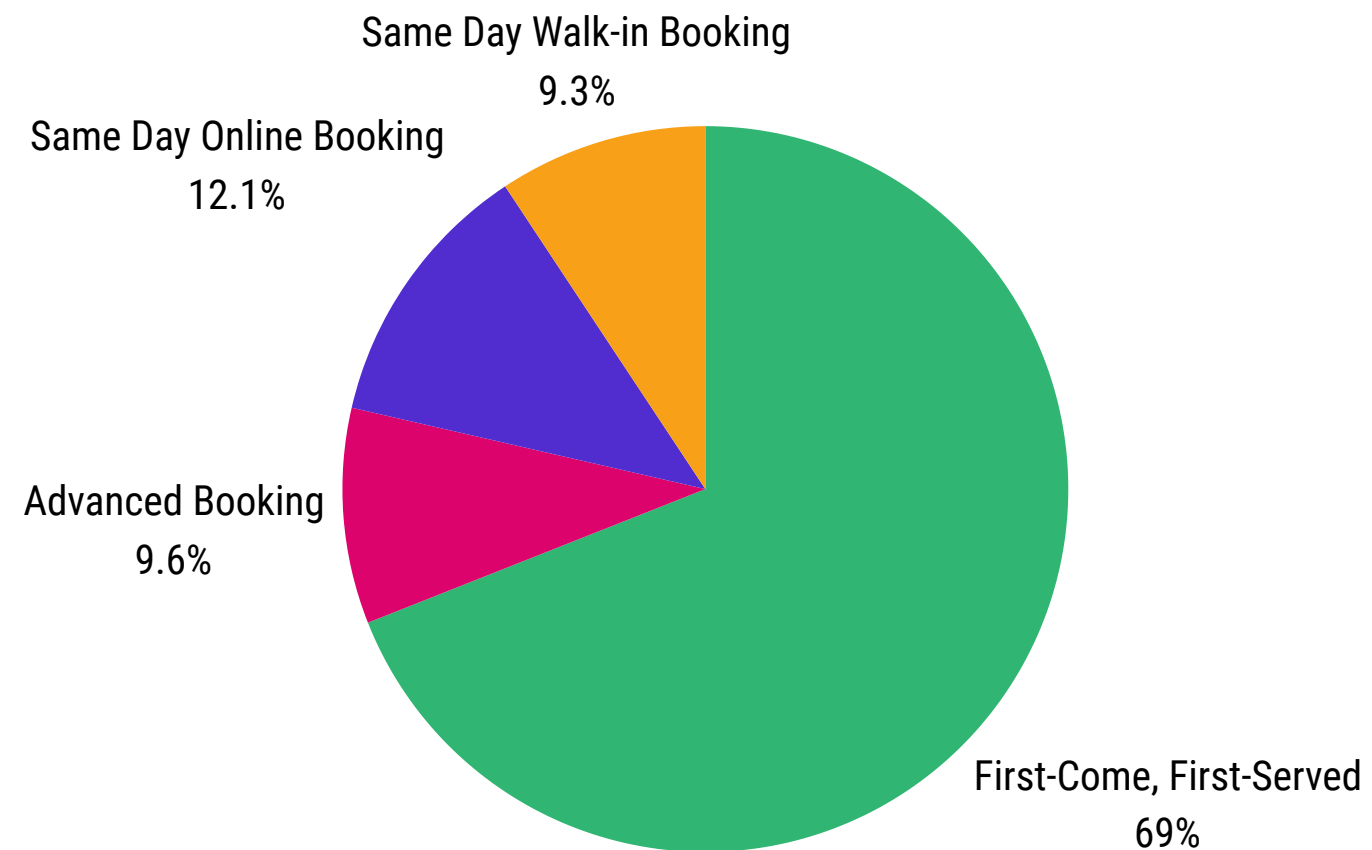


Technology Use: Computers

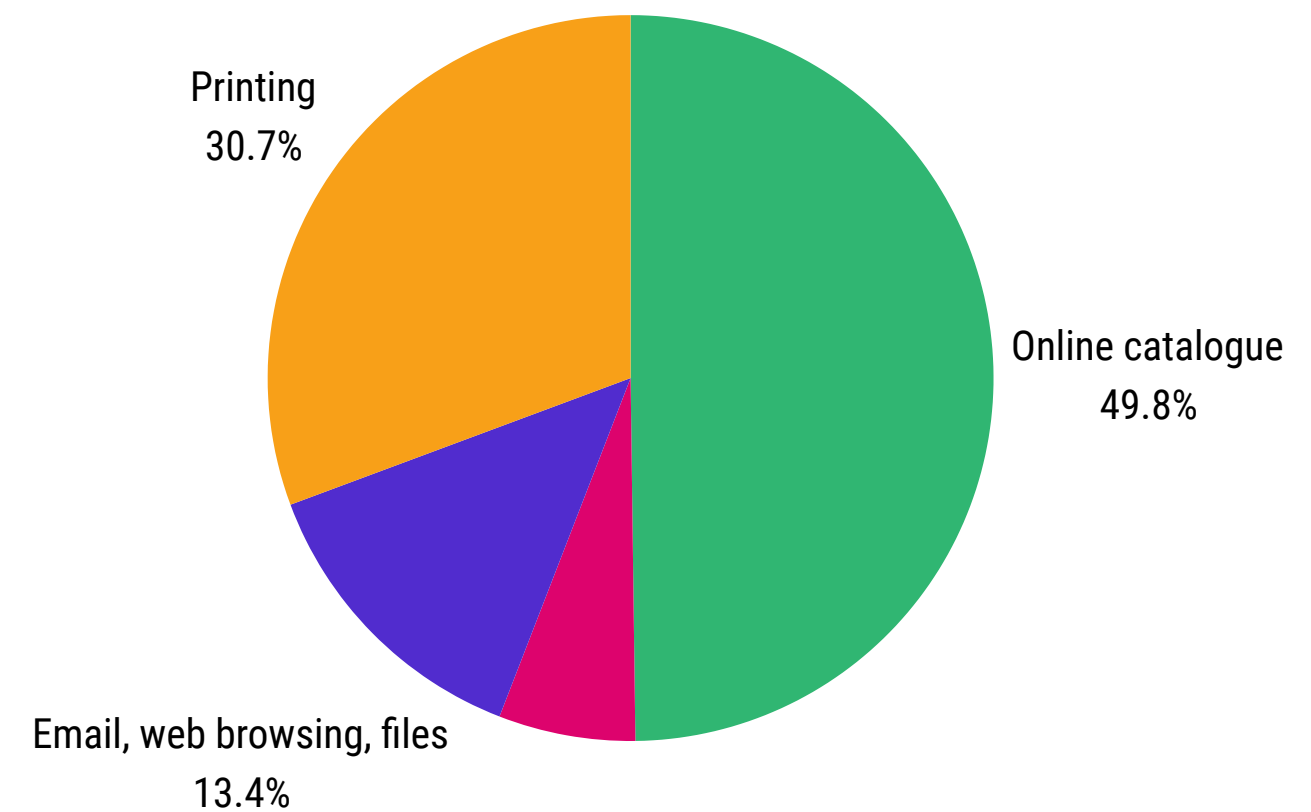
Key Findings:

- Almost 70% said they would prefer access to library computers be on a first-come, first served basis. The remainder were mostly evenly split with advanced booking, same day online booking and walk-in booking.
- Most use the computers for accessing library catalogue (50%) or printing (30%)

How would you prefer access to a public computer?



What do you typically use computer for?

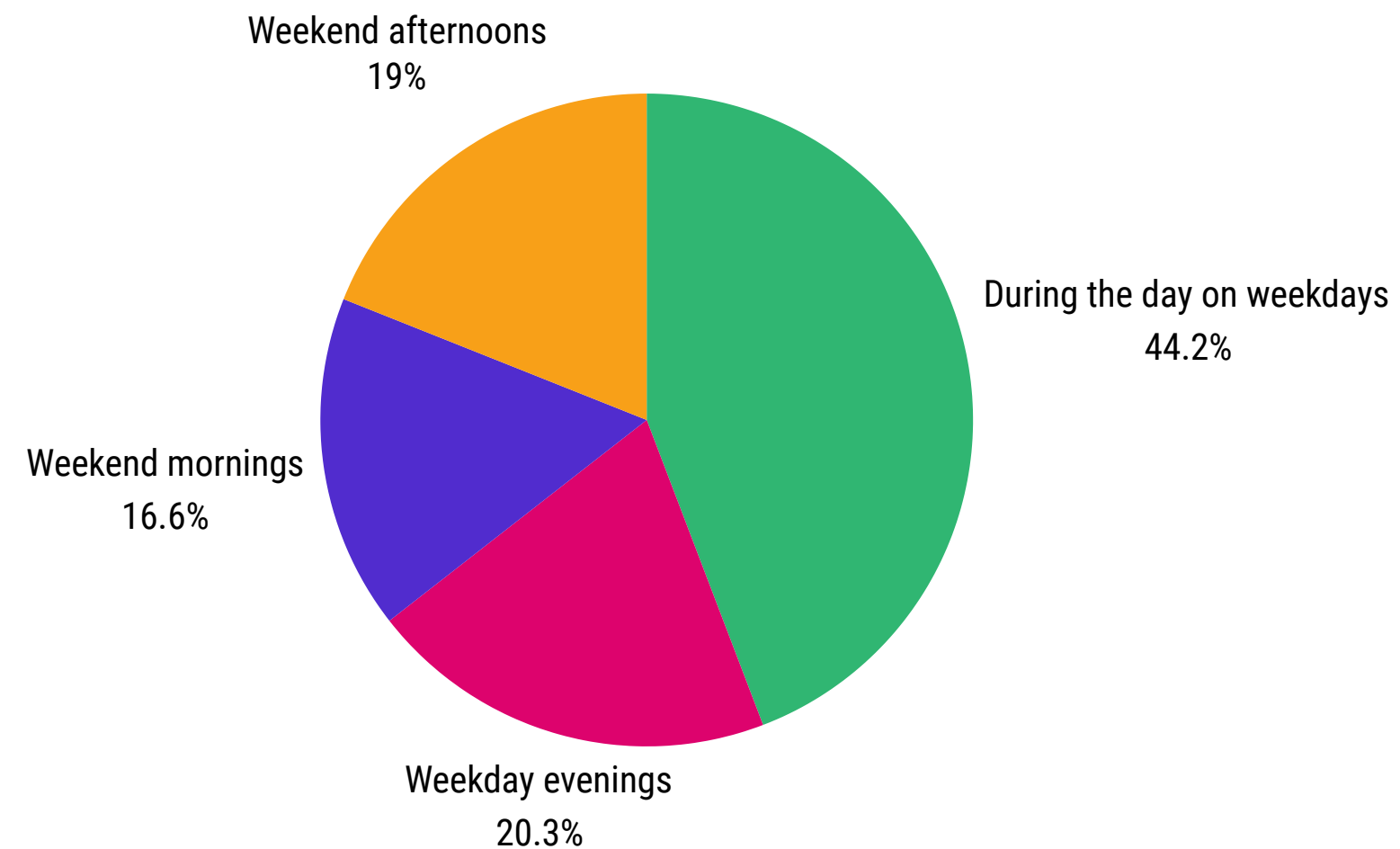


Technology Use: Computers

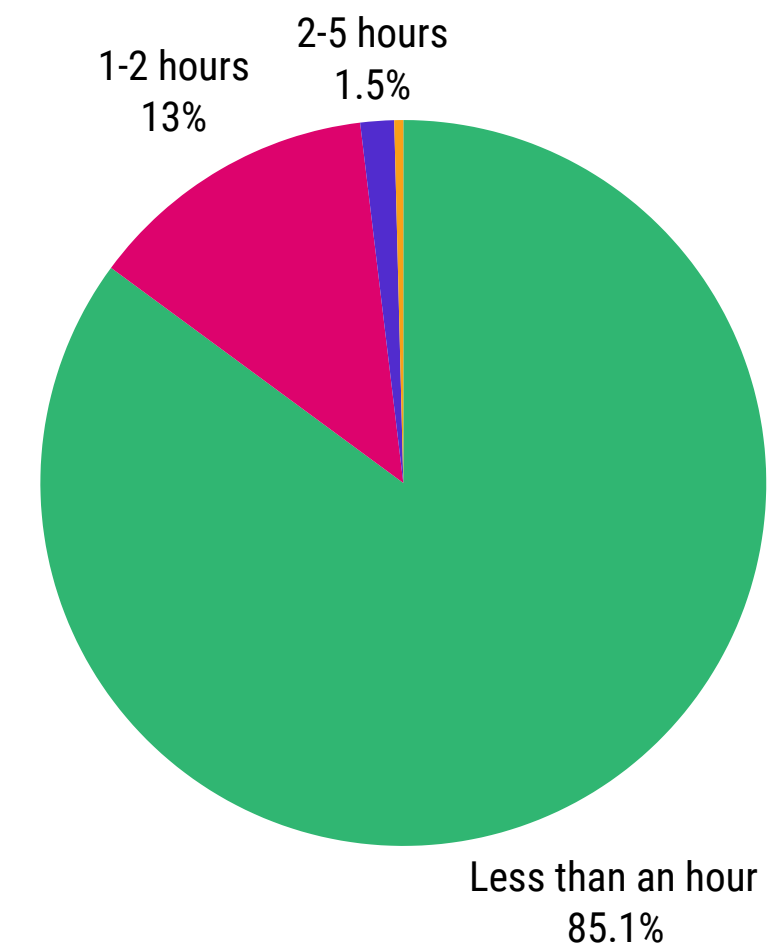
Key Findings:

- Almost 44% said they would use a computer during the day on a weekday with the remainder being evenly divided with weekday evening and weekend morning and weekend afternoon use
- Majority would use computer less than 2 hours with only 2% using it 2 hours or more

When would you primarily use library computer?



How long would you typically use computer?

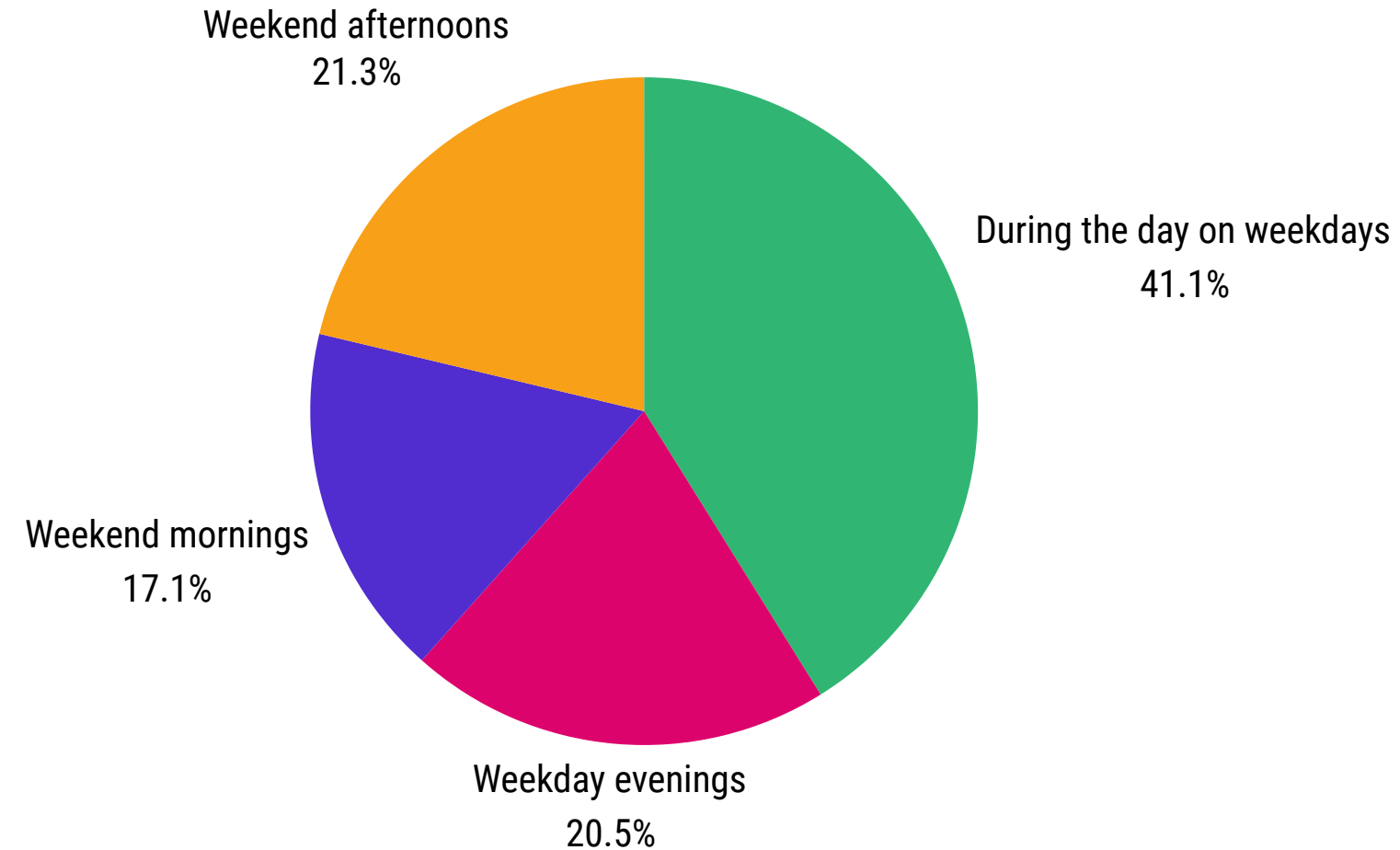


Technology Use: Wi-Fi

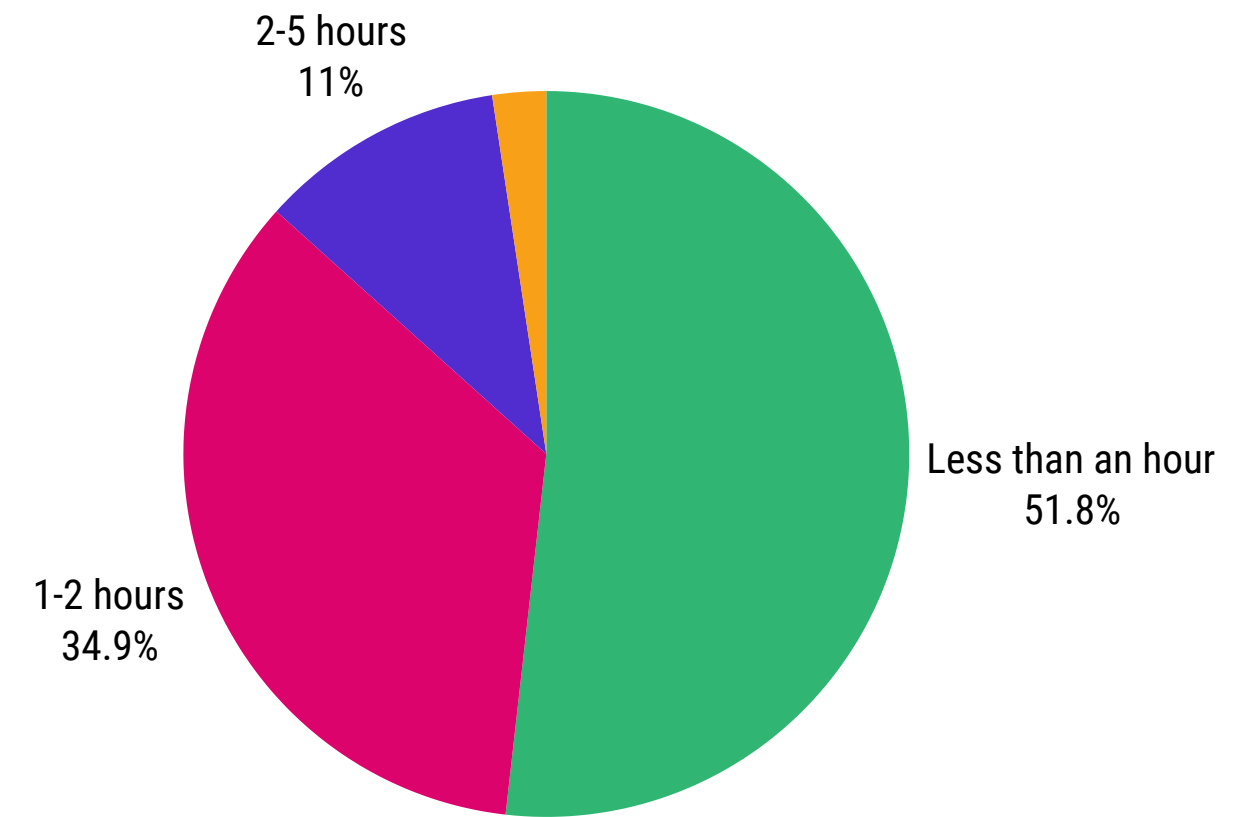
Key Findings:

- 60% said they would use library Wi-Fi during the day on a weekday with the remainder being mostly evenly divided with weekday evening and weekend morning and weekend afternoon use
- Majority would use computer less than 2 hours with only 14% using it 2 hours or more

When would you primarily use library WiFi?



How long would you typically use Wifi?



We asked participants:
“Do you have any further input regarding Technology Needs & Skills at the new branch location?”

| | |
|--|---|
| MakerSpace | 9 |
| Coding classes for kids, video gaming for kids | 4 |
| Seniors assistance, tech help, tech programming | 4 |
| Laptop borrowing, reserve computers, borrow other tech | 3 |
| Children's play area, imagination-discovery space | 2 |
| Quiet study/reading areas | 2 |
| Accessibility | 2 |
| Coding/computer classes for adults | 2 |

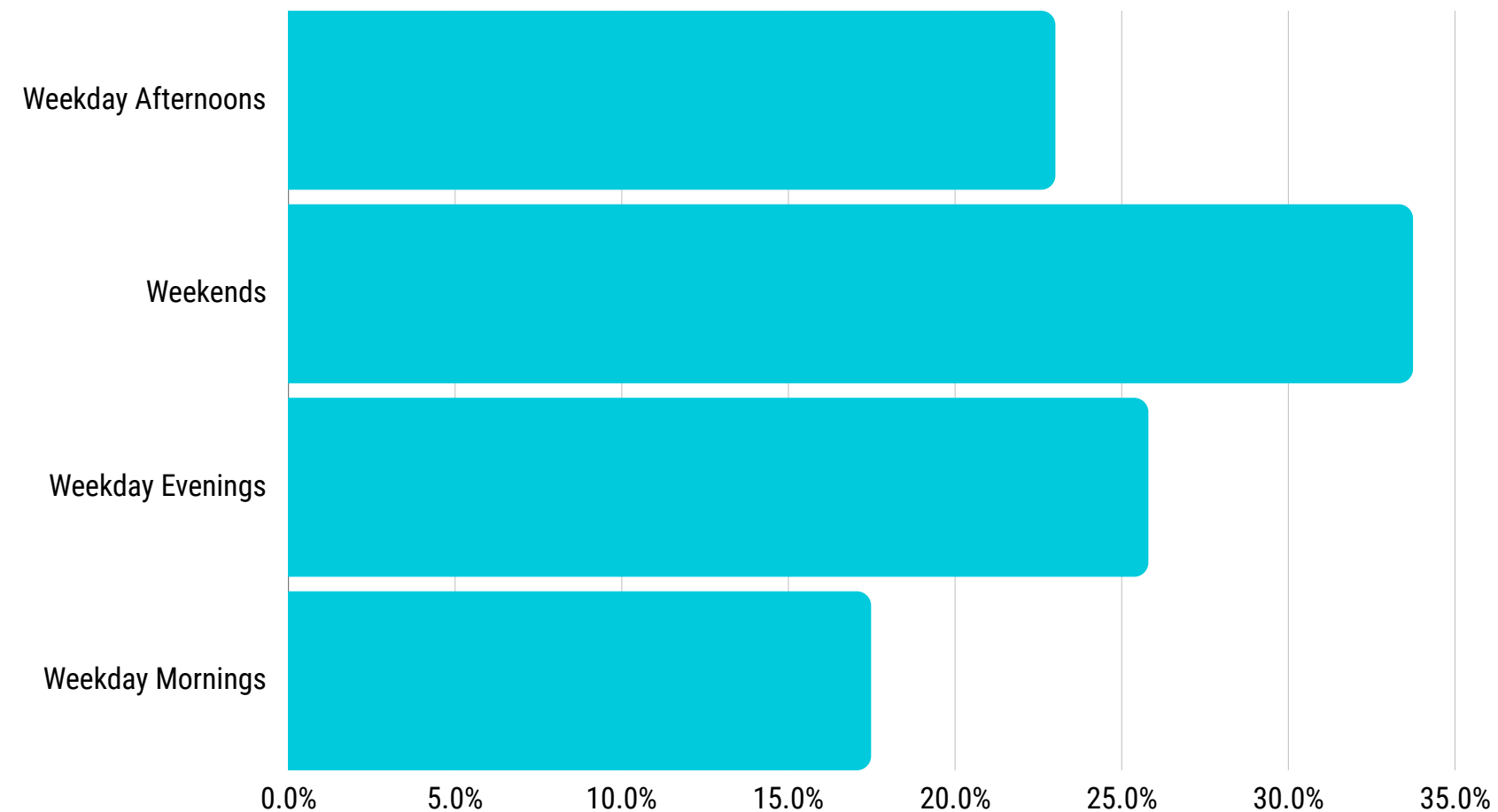
Numbers indicate mentions
 from 79 responses

Programming: Timing and Type

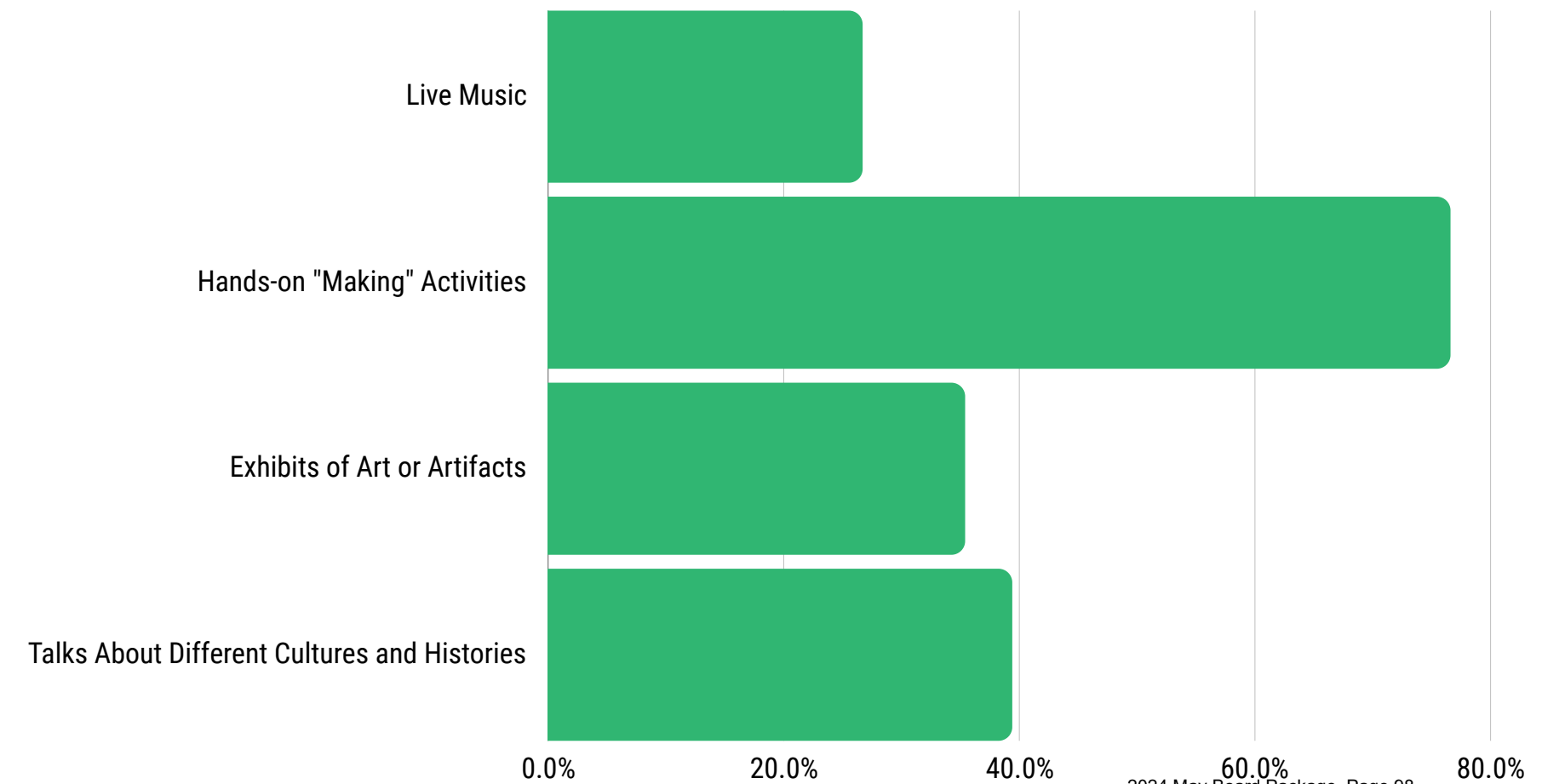
Key Findings:

- Two thirds preferred weekday programming and one third preferred weekend programming
- Hands-on “making” activities had the most interest (76%) as a part of arts, culture and creative activities

What time of day and week would you like to attend programs?



What would you like to see in the arts, culture, and creative services area?

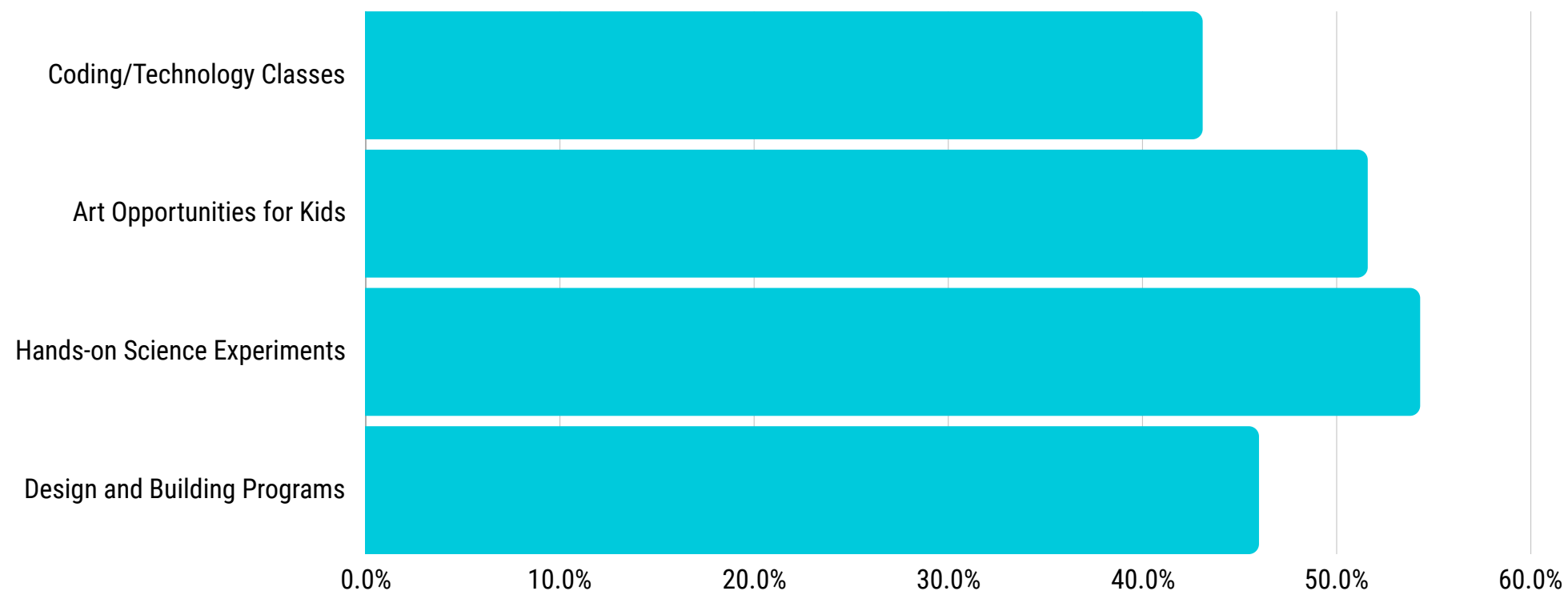


Programming: Kids STEAM

Key Findings:

- Interest in STEAM programming was mostly evenly divided across coding/tech classes, art opportunities, hands on science and design and building programs

What would you most like to see in the Kids STEAM priority area?



We asked participants:
“Do you have any further input regarding Programming at the new branch location?”

| | |
|---|----|
| Additional family programming – babies, toddlers, kids | 16 |
| Adult evening events, more evening/weekend events, more programming | 6 |
| Book clubs - more book clubs, clubs sorted by genre, beans and books, clubs for under 10 yr | 4 |
| Children's play area, imagination-discovery space | 3 |
| Clubs, groups, community building opportunities | 3 |
| Coding/computer classes for adults | 3 |

Numbers indicate mentions from 117 responses

We asked participants:
“Do you have any further input regarding Programming at the new branch location?”

| | |
|---|---|
| Accessibility | 2 |
| Board games | 2 |
| Movement/Yoga classes/Health | 2 |
| Social events for adults/seniors | 2 |
| Increased registration for programs/more programs | 2 |
| Tweens board gaming/crafts/author events | 2 |

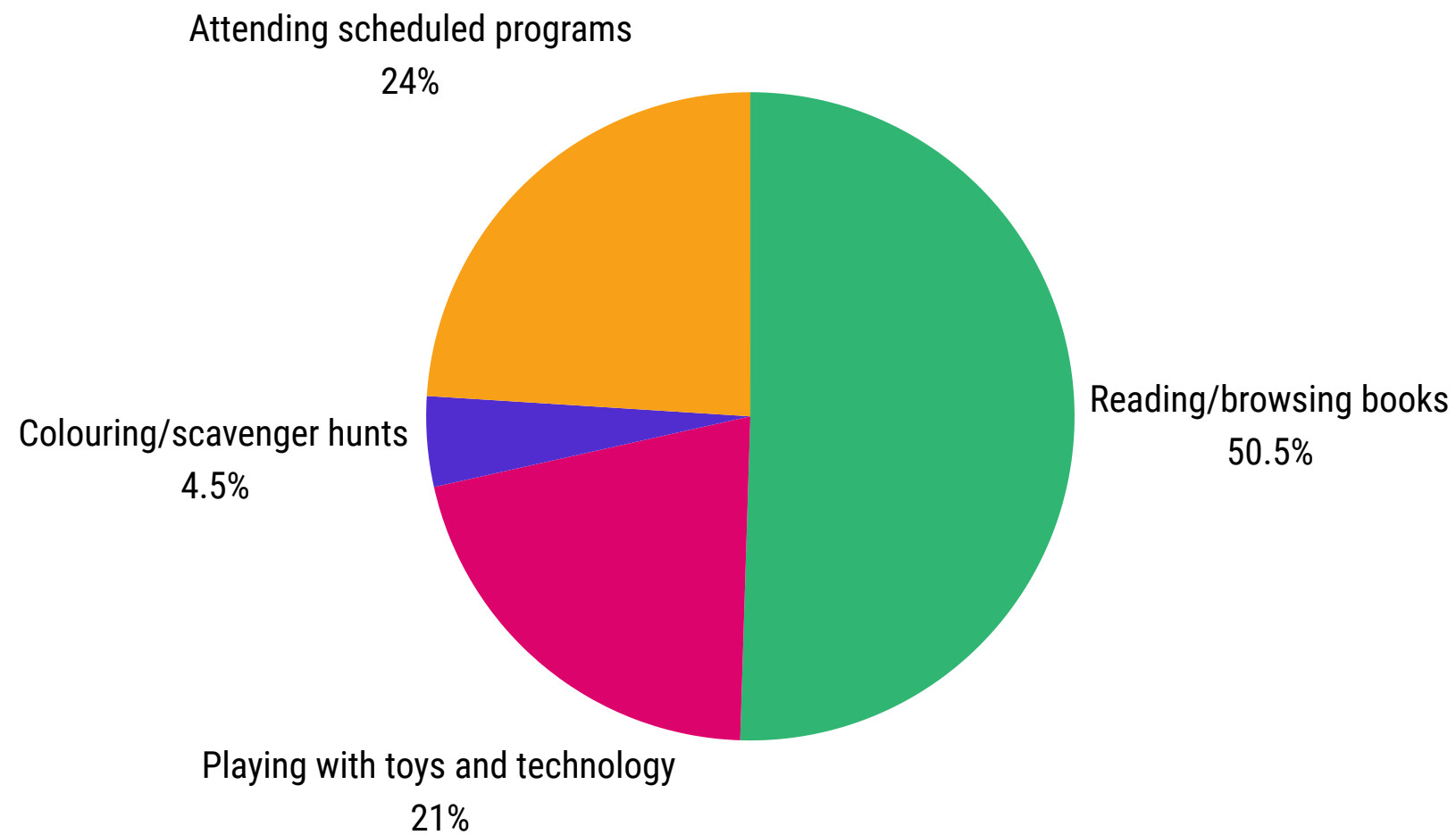
Numbers indicate mentions
from 117 responses

Families

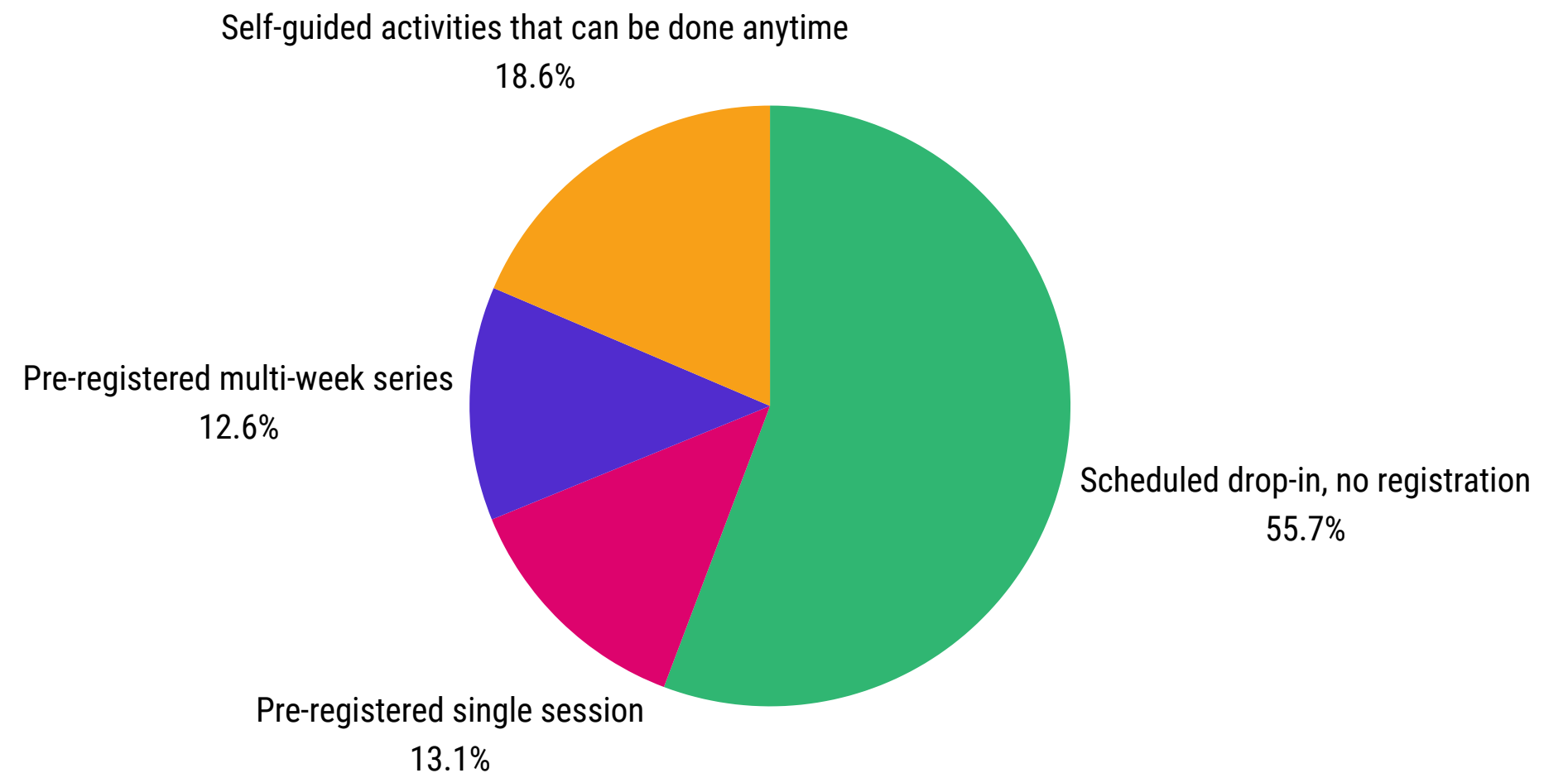
Key Findings:

- Most of the family time spent at the library is for reading/browsing books (50%), attending programming (24%) or playing with toys and technology (21%)
- More than half (56%) preferred scheduled drop-in family programming

How does your family spend most of their time at the library?



Attending, Registering for Programs

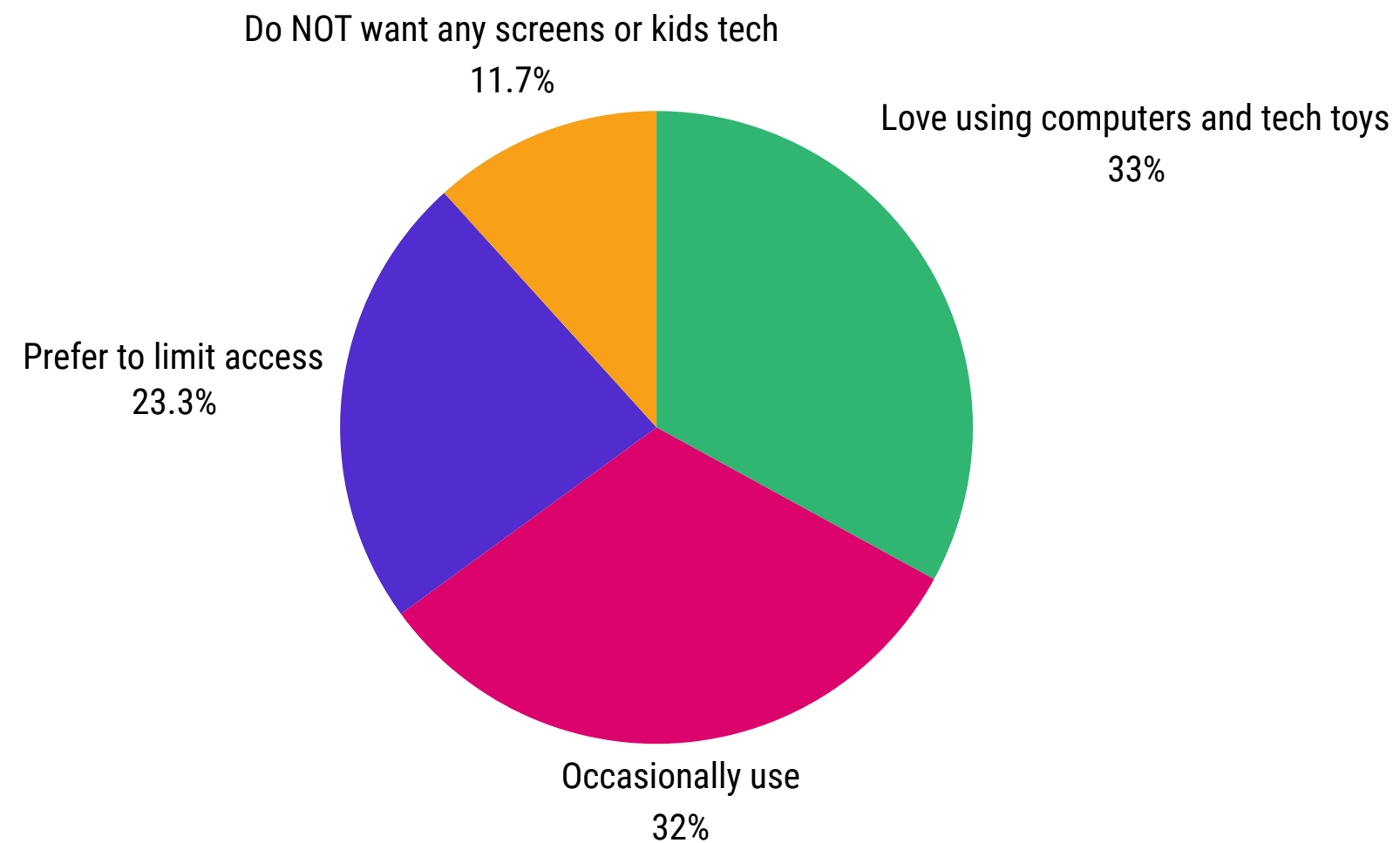


Families: Kids Technology

Key Findings:

- Two thirds said they regularly or occasionally use kids' computers and tech toys in the library

How do you feel about kids' technology in the library?



We asked participants:
“What is the community missing that the library could provide at this location?”

| | |
|---|----|
| Quiet study/reading areas | 11 |
| Children's play area, imagination-discovery space | 10 |
| Clubs, groups, community building opportunities | 6 |
| Social events for adults/seniors | 6 |
| Space rental, free space rental | 6 |
| Nature area, nature programming | 5 |
| Adult evening events, more evening/weekend events, more programming | 5 |

Numbers indicate mentions from 140 responses

We asked participants:
“What is the community missing that the library could provide at this location?”

| | |
|--|---|
| Accessibility | 4 |
| Additional family programming – babies, toddlers, kids | 4 |
| Board games | 4 |
| Multilingual, newcomer resources | 4 |
| MakerSpace | 3 |
| Coffee/Café/Snacks | 3 |

Numbers indicate mentions
from 140 responses

We asked participants:
“What is the community missing that the library could provide at this location?”

| | |
|---|---|
| Laptop borrowing, reserve computers, borrow other tech | 3 |
| Music performance events, arts events | 3 |
| Book clubs - more book clubs, clubs sorted by genre, beans and books, clubs for under 10 yr | 3 |
| Tween/Teen programming | 3 |
| Drag story time/2S&LGBTQ programming | 2 |

Numbers indicate mentions
from 140 responses

We asked participants:

“What is the community missing that the library could provide at this location?”

Other items mentioned:

Hands on crafts (pottery, carpentry, sewing, cooking, repair)

Movement/Yoga classes/Health

Toy lending

Clothing food drop off, food fridge

Mental health support

Connect with local authors

Volunteer opportunities

Longer hours/open Friday evenings

Local art display

8. Information Items: 8.4 City of Burlington Accountability Framework

Purpose

To provide the Board's with an update on the City of Burlington's Accountability Framework Project.

Background

The business case for establishing an accountability framework was outlined by the City of Burlington's in the 2023 budget. Following business case approval, Optimus SBR was selected as the successful vendor through the City's procurement process.

The City partners with various entities (Agencies, Boards and Commissions and Joint Ventures) to offer services to the community. The Accountability Framework is intended to clarify expectations of both parties.

In December 2023, City staff brought forward report RCC-25-23 Accountability Framework for Agencies, Boards and Commissions (ABC) and Joint Ventures (JV)- Background and Project Update to City Council.

At the May 13 2024 [Committee of the Whole Council Meeting](#), City of Burlington staff sought Council's endorsement. The decision will be ratified at the May 21 City Council meeting. The Executive Summary of the Accountability Framework, as presented to City Council, is included as an attachment.

Discussion

The approval of the Accountability Framework will initiate the start of the implementation process. The implementation of the framework will be phased in through 2025-2026. City staff will be seeking funding for a position to oversee the implementation as part of the 2025 budget process. The City will contact each organization when the time comes to review our agreement specifically.

The Framework includes various guiding principles, overall details about entity structure and how this information feeds accountability. The Framework follows a risk-based approach to agreements. It focuses on six (6) domains of accountability, and serves as

a structured methodology for analysis, including a range of questions within each domain that span from basic to more advanced.

Financial Considerations

The impact of the Accountability Framework project will be a key consideration as staff prepare the 2025 Operating and Capital budget for the Board's consideration.

Strategic Implications

The City of Burlington's Accountability Framework project aligns with the current strategic plan under Strategic Goal 1: Enhance community well-being.

Equity, Diversity & Inclusion Considerations

Strong stewardship of library key stakeholder relationships will help ensure BPL is well positioned to cultivate an environment of understanding, respect and inclusion for Library staff, customers, and communities.

Risk Management

The Library Board's active participation in the City of Burlington's Accountability Framework project is critical to ongoing steward of the Library's relationship with the City of Burlington as the Library's primary funder.

Respectfully submitted by Lita Barrie, CEO

Executive Summary

Project Overview

In 2023, the City of Burlington (the City) embarked on a project to enhance its relationships with community organizations, notably Agencies, Boards, and Commissions (ABCs) and Joint Venture (JVs). The initiative aims to develop an Accountability Framework based on legislative guidelines, best practices, and stakeholder feedback, focusing on improved efficiency and alignment with the City's strategic objectives.

This document represents Optimus SBR's Final Report outlining the recommended future state for the City of Burlington's accountability framework. The report also contains a summary of the current state assessment, as well as a high-level implementation roadmap.

Context

Agencies, Boards, and Commissions and Joint Ventures are integral parts of municipal governance, each service specific functions and contributing to effective service delivery. ABCs are public entities that operate outside the standard council structure at local or regional levels, focusing on specific functions. ABCs are extensions of municipal governments, managing resources for more effective service delivery. While they operate with a degree of autonomy, many ABCs are under the purview of municipal councils for budget approvals. JVs, on the other hand, are collaborative efforts between a municipality and one or more external entities, such as private businesses, other governmental agencies, or non-profit organizations. These collaborations can lead to optimized land use, increased economic activity, and enhanced public services.

Accountability is paramount in the relationships between cities and these entities. When responsibilities are delegated to ABCs and JVs, robust mechanisms are needed to ensure they deliver on their mandates and uphold city standards. This accountability preserves public trust, as residents entrust city officials to make decisions in their best interest. The relationship between cities and these entities should be built on transparency, with open communication channels to understand challenges, provide support, and make informed decisions.

When executed effectively, ABCs and JVs can offer municipalities an innovative approach to address pressing challenges, maximize resources, and deliver enhanced value to their constituents. They can be cost-effective mechanisms that extend services without additional taxpayer burden and their use of volunteer programs engages the community and reduces the administrative load that the city would otherwise have to manage. Understanding the nuanced roles that ABCs and JVs play in municipal governance is essential for developing an effective accountability framework for these entities, which needs to be tailored to allow for a sensible balance between autonomy and oversight.

Current State Overview

The research framework developed for the City of Burlington focuses on six (6) domains of accountability. After an analysis of key documents and discussions with key stakeholders, the following observations were identified:

Table 1: Current State Overview Key Findings

| Domain | Key Findings |
|------------------|--|
| Entity Structure | <ul style="list-style-type: none"> • Some agencies described themselves as being in a “grey area,” oscillating between being an external and internal part of the City. • Roles and responsibilities between the City and its entities are generally well-documented in the various ABC agreements and JV policy. • The extent to which organizations rely on shared services influences their autonomy and flexibility. • City stakeholders are concerned about the Council's lack of clear mechanisms to address issues related to ABCs and JVs, including complaints about by-law compliance and financial sustainability issues. • This absence of well-defined processes for complaints, disputes, and grievances has resulted in Council members handling numerous questions and concerns, not only from ABCs and JVs but also from the public. |
| Accountability | <ul style="list-style-type: none"> • ABCs find it difficult to recruit volunteer board members with higher-level governance or operational experience. • Council members are often uncertain about the risks associated with voting on certain topics, which can lead to conflicting stances at ABC Board and Council meetings. • JVs have a unique relationship with the City, which includes managing operations in a City-owned building. This is one of their key responsibilities. • Beyond this, JVs are not obligated to adhere to any specific governance requirements set by the City. However, JVs have indicated interest in receiving assistance for maintenance and capital projects. |
| Performance | <ul style="list-style-type: none"> • ABCs have voiced a desire for increased involvement in the City's strategic planning, particularly with regard to culture and recreation. • There are no explicit metrics for evaluating the main objective of these entities, which makes it difficult to assess their performance or justify their existence. |
| Transparency | <ul style="list-style-type: none"> • Overall, stakeholders both internal and external to the City spoke positively about the working relationship between the City and its partners. • The nature and level of relationships that the City and ABCs have differ in type and depth. Some are strategic, while others are tactical; some involve top leadership, while others are at the staff level. • There is no framework that guides the establishment, modification, or dissolution of ABCs and JVs. |
| Asset Management | <ul style="list-style-type: none"> • JVs often struggle with building maintenance and major repairs, as it is not their expertise. This existing dependency suggests a potential gap between the capabilities of JVs and the expectations set by the City. • Stakeholders also highlighted the opportunity for ABCs and JVs to benefit from the City's asset management expertise as these are not typically found within an entity's leadership or workforce. |
| Documentation | <ul style="list-style-type: none"> • The City has agreements in place with all ABCs. However, different types of agreements are used to manage these relationships. • The standard JV agreement includes items such as rent terms, responsibilities of the parties, representations and warranties, insurance, dispute resolution mechanisms, restrictive conditions, and termination clauses. |

Guiding Principles

Several guiding principles were identified to determine what is valued in the Accountability Framework. These principles were used to assess whether the eventual framework is fit for purpose.

Table 2: Guiding Principles

| Guiding Principle | Description |
|--|--|
| Strategic Visibility | The framework should enable both the City and its partners to have strategic visibility and an understanding of the nature of the relationship, which in turn facilitates better decision-making for both sides. |
| Strategically Aligned and Resident-Centric | This principle is focused on ensuring ABCs and JVs strategically align with the City’s overarching strategic objectives and promotes a resident-centric approach. |
| Appropriate Level of Rigour | The complexity of each ABC and JV should be matched with an appropriate level of rigour in the framework to ensure efficiency and effectiveness. |
| Measurability and Regular Review of Performance | The framework should incorporate regular evaluations and performance metrics to gauge strategic alignment and value-for-money delivery of ABC and JV initiatives. |
| Multi-Year Financial Planning Visibility | The framework should consider incorporating mechanisms to provide multi-year financial planning visibility (though not necessarily commitments) which can be helpful to both the City and ABCs to ensure cohesiveness and forward-looking fiscal management. |
| Flexible Approach to Agreements | The framework should allow for a flexible template with varying levels of detail to cater to the complexity of agreements and facilitate revisions. |
| Enable Strong Governance | This principle is about instilling a sense of assurance in the City’s dealings, ensuring accountability, and fostering trust in these partnerships. |

The first aspect of the Accountability Framework is the need to conduct a thorough evaluation of potential relationships with external entities. The following guiding questions were identified to assist to City in determining the necessity and nature of these relationships. These questions should be considered at the onset of reassessing an existing relationship or contemplating a new partnership.

1. **Why and for what purpose does the City want a relationship with this entity?**
2. **What risk(s) will this entity create for the City?**
3. **What level of influence will the City need in this relationship?**
4. **Based on the level of influence required, which accountability mechanisms should be used?**
 - a) **What is the entity’s classification, and what accountability mechanisms follow from that?**
 - b) **What requirements should be included in the accountability agreement?**

Classification

Each entity is defined by legal frameworks that give rise to unique requirements and/or dictate key aspects of and/or accountabilities for its relationship with the City. This system is crucial in understanding the nature and extent of influence the City holds over various entities. The classification categories are:

- **Local Boards:** Can be a municipal service board, transportation commission, public library board, board of health, police services board or planning board. This includes boards of management and BIAs and excludes school boards and conservation authorities.
- **Municipal Corporations:** A specialized corporate entity where all shares are owned solely by a municipality or jointly with one or more other public sector organizations.
- **Joint Ventures:** Any combination of resources by two or more entities whereby each agrees to contribute resources to conduct an initiative together.
- **Independent Corporations:** Operates autonomously from a municipality with their own governance structures and funding mechanisms.

As detailed in the report, the City's influence over a given entity is represented on a spectrum. The City's influence over an entity increases or decreases along the spectrum, depending on the classification of an entity. The positioning of an entity within this spectrum is influenced by several factors, including legislative requirements, the entity's funding sources, and the extent of the City's involvement in governance.

The entity's classification provides a baseline level of accountability. However, while the entity's classification is an important consideration, relevant Acts and legislation generally do not define all mechanisms of accountability. Where not otherwise addressed by legislation, the City has the flexibility to establish mechanisms based on its needs and best practice.

Risk-Based Approach to Accountability Agreements

Generally, in any relationship between the City and an entity, inherent risk is involved. As a principle, the greater the risk posed by an entity, the more influence the City will seek in its relationship with that entity, necessitating additional or stricter accountability mechanisms.

Drawing from key challenges previously experienced and insights gained through discussions with City stakeholders, the following risk factors and their implications have been identified:

- **City Investment:** The City's investments in entities, through financial support, land allocation, or infrastructure, are pivotal for fostering community development and economic growth. Considerations in assessing the risk might include the level of City funding, City funding as a percentage of the entity's total budget and past financial performance.
- **Use of City Facilities:** Risks associated with entities using City facilities includes general wear and tear on a City facility, responsibility for upkeep, and capital improvements. Considerations in assessing the risk might include the frequency and type of use of the facility, and associated wear and tear as well as the potential property and casualty liability arising from use of that facility.
- **Types of Operations:** Different activities present various risks for the City, including liability issues. Considerations in assessing the risk might include whether the entity exists to support or facilitate fundamentally risky activities or sports.
- **Community Impact:** Entities that fail to deliver services effectively risk diminishing the City's ability to meet community (including residents, visitors and businesses) needs, leading to dissatisfaction

and potential disengagement. Considerations in assessing the risk might include number of people reached or interacted with via its programs as well its impact on well-being of the community.

- **Use of Association with the City’s Brand:** How an entity manages its operations, engages with the community (including residents, visitors and businesses) or portrays its relationship with the City can affect the City’s brand and reputation. Considerations in assessing the risk might include how clearly the entity describes itself and its relationship with the City in public or whether the entity uses a City email address handle.

In managing relationships with various entities, it is also important for the City to adopt a structured approach to risk tolerance. The City must define generally its level or range of risk tolerance, so that it can determine what risks it can accept and manage within the normal course of operations, and which require immediate attention or intervention. This approach not only acknowledges the inherent risks in these partnerships but also guides the strategic allocation of resources and efforts to areas of greatest need and impact.

Accountability Agreement Components

Accountability agreements between the City and its entities are designed to formalize the expectations and responsibilities of each party, especially concerning risk management. For risks initially identified as being above the City’s tolerance threshold, these agreements can:

- outline clear strategies and actions to mitigate identified risks, ensuring mutual understanding of responsibilities to prevent potential negative impacts;
- implement regular monitoring and reporting to track mitigation progress, enabling timely adjustments; and
- encourage ongoing dialogue and collaboration, promoting a partnership approach to problem-solving.

The following table demonstrates how classification and an entity’s risk profile may impact how its accountability agreement will be developed.

Figure 1: Core Agreement Elements

| Element | Description |
|--------------------------------------|--|
| Purpose | <ul style="list-style-type: none"> • Every agreement should start with outlining the general purpose for which the City and the entity are entering into the agreement • Sets clear expectations from the start, aligns all parties on objectives, and promotes effective collaboration. |
| Requirements based on classification | <ul style="list-style-type: none"> • Parts of the agreement that are set by legislation or directly relate to an entity’s classification. • These may exceed the minimum requirements in some respects, and not meet them in others. |

| | |
|-------------------------------------|---|
| Minimum requirements | <ul style="list-style-type: none"> • The minimum requirements that an entity must satisfy in an accountable relationship with the City. |
| Entity-specific requirements | <ul style="list-style-type: none"> • Requirements that are tailored to align with an entity's risk profile and/or other aspects of the accountability arrangement. |

Generally, local boards and municipal corporations will have a greater proportion of their agreements comprised of requirements based on classification relative to joint ventures or independent corporations. This is because the “requirements based on classification” section will be principally shaped by legislation to ensure that entities operate in compliance with the law. These legal stipulations are particularly pertinent to local boards and municipal corporations, which are explicitly defined under the *Municipal Act, 2001*.

Minimum requirements and entity-specific items are both sections that require a certain degree of tailoring depending on the entity. Included in the detailed report is a table outlining the draft minimum requirements, sample entity-specific requirements and sample terms and conditions where appropriate based on the risk being mitigated. This table is intended as a tool for developing accountability agreements so that it is clear what minimum requirements are required by each risk category, and what specific requirements might be contemplated based on an entity's risk profile, recognizing that there can never be an exhaustive list of potential requirements.

Shared Services

Shared services can influence the accountability relationship between the City and an entity. With this in mind, the City of Burlington is advised to transition its shared services approach by:

- **Identifying which shared services to offer to entities and at what level.** This selection should be based on a thorough analysis of the City's capabilities,¹ the risks that need to be managed and the needs of the entities. The City should develop a catalogue of available services, each with clear descriptions, service levels and cost structures.
- **Negotiating with entities to provide available services at appropriate levels to suit their needs.** This flexibility fosters efficiency and effectiveness, allowing entities to focus on their core functions while leveraging shared services that meet their specific needs.
- **Transitioning towards a cost recovery model.** Entities will be charged based on the services they use,² increasing awareness of the cost of these services, promoting financial sustainability for the City and encouraging entities to make judicious use of shared services.

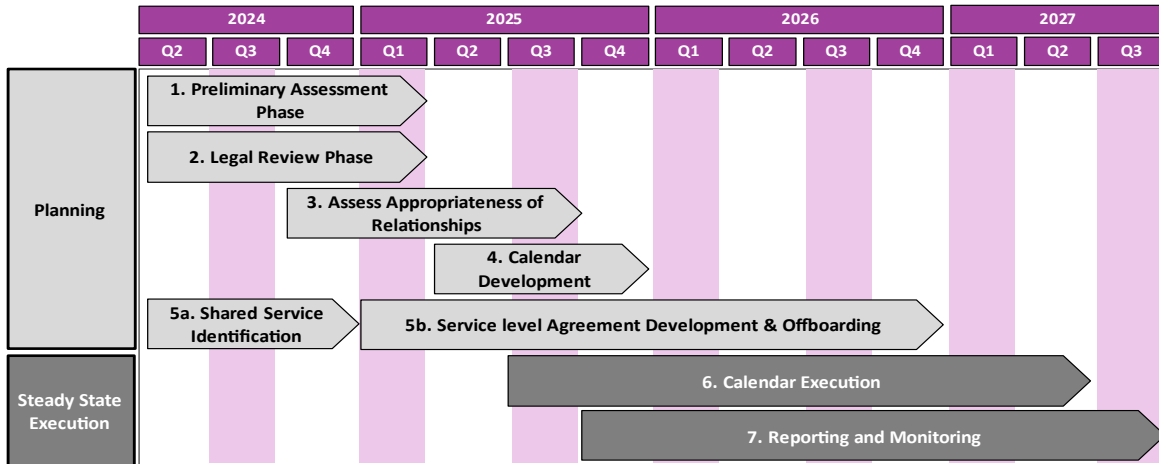
¹ Municipalities' authority to provide shared services is interpreted broadly as per Section 8 and 11 of the *Municipal Act*. However, this interpretation is not definitive and a legal opinion should be sought for clarity.

² Charging fees for shared services should be in line with the cost to deliver the service (i.e., Eurig decision). The authority to charge fees and its legality should be confirmed with a legal opinion.

Implementation Roadmap

The following diagram summarizes the implementation planning steps, followed by more detailed explanation of each one.

Figure 2: Implementation Roadmap



| Step | Description |
|--|--|
| 1. Preliminary Assessment Phase | Use the accountability framework to develop a foundational understanding of each entity’s role, function, and risks to the City. This phase is critical to understanding the current state of the City’s relationships. |
| 2. Legal Review Phase | A thorough examination of the nature of the relationship between the City and the entity. This involves identification of each ABCs’ classification. |
| 3. Assess Appropriateness of Relationship | For this phase, the City can assess and define the type of relationship it wants and needs to have with a given entity. In other words, the City must answer “what do we need from this organization?” |
| 4. Calendar Development | Creating a comprehensive and prioritized schedule for managing the renewal of agreements. This allows the City to systematically renew agreements, without having to do it all at once. |
| 5a. Shared Services Identification | Focusing on shared services, the City should undergo a review of the types of services it should offer to entities, the service level and in some cases, the offboarding process for services. |
| 5b. Service Level Agreement Development & Offboarding | This step involves the creation of SLAs that clearly define the expectations and responsibilities of both the City and the entities. It also includes the process of offboarding entities from a service when necessary. |
| 6. Calendar Execution | Executing the renewal and reassessment processes as per Step 4. |
| 7. Reporting & Monitoring | The ongoing reporting and monitoring processes to ensure entities are performing based on established targets and the City have the internal checks and balances to hold entities accountable. |

8. Information Items: 8.5 Risk Management

Purpose

To share the 2024 Risk Register and performance dashboard.

Background

The risk management framework for BPL identifies areas of potential risk and monitors the changes to the risk factors, probabilities, and impacts of risks to help guide the Board and senior staff to make informed decisions.

As a publicly funded institution, the risk of reputational damage is of particular concern and therefore tolerance for risk is low. A variety of factors such as poor stewardship, legislative errors, poor and/or inequitable services, intellectual freedom challenges, and perceived obsolescence could impact reputation.

The Audit Committee reviews the risk register annually, and the Board reviews it twice a year, typically in April and October. As the risk level for any identified factor is dropped to an acceptable level for two cycles, the risk is removed from the register but will continue to be reviewed and considered by staff.

Discussion

In the attachment you will find:

1. A dashboard to highlight 5 high-level risk areas. Each area shows the specific risk (1-8) that fits in this profile with corresponding 'Quick Measures' to gauge risk assessment. The 'Quick Measures' listed are conducive only to annual reporting and benchmarking to the Canadian Urban Library Council (CULC) is used to ensure comparison is with similar sized libraries serving populations in excess of 100,000 residents.
2. A risk heat map which shows where each specific risk (1-8) lands in terms of probability of occurrence and impact.
3. A risk register which details the 8 specific risks, along with their current and prior year risk ratings; current and future mitigation actions; and a projection of future risk level

Given the nature of the risks identified, risk mitigation strategies are long-term in their implementation, creating consistency year over year, with the following exceptions in this report:

- a) An increase in risk is associated with #2 Information security attacks – recent increase in cyber attacks on library systems, municipalities, health organizations suggests that this is a growing area of risk to be monitored and prepared for imminently.
- b) There is positive movement for: #1 Procurement process – clarification of roles for procurement and project management of large infrastructure projects has been established with City of Burlington; and #6 Pandemic – promising trends in circulation and visits along with a reduction in staff absences support a lower risk assessment for this category.
- c) Risk #8 Cost of living impact on recruitment and retention has been added despite being considered an acceptable risk at this time. There are trends suggesting that this is an emerging risk that needs to be monitored closely.

The Quick Measures generally show positive trends, especially in the Relevance section where the positive trends in customer usage are captured. There is an increase in H&S average hazard correction time because of turnover in the Facilities Manager position, and an increase in WSIB lost time injury rates which is related to only one (1) day of lost time.

Unfortunately, CULC has not collected annual survey information since 2019 so the benchmark information is not likely representative of actual results for comparable libraries as of 2023. As staff continue to develop the data strategy, alternative benchmarking data sources will be sought.

Strategic Implications

This initiative aligns with the current strategic plan under Strategic Goal 1: Enhance Community Well-being to support BPL to make informed and data driven customer services and budgetary decisions.

Equity, Diversity, and Inclusion Considerations

Strong risk management positions BPL to better provide equitable service to our customers by safeguarding the stability of the organization and identifying ways by which risks may impact equity and access to library services.

Risk Management

The regular review of potential risk factors by the Board helps reduce uncertainty, assists with planning, reduces the likelihood of poor financial performance, and protects the reputation of BPL.

Report Author(s)

Respectfully submitted by Nicole Tewkesbury, Director, Finance & Infrastructure

**Burlington Public Library
Annual Risk Management Dashboard
March 31, 2024**

| BUSINESS PROCESS & CONTROLS: | Specific Risk(s) | Quick Measures | 2022 | 2023 | Goal |
|--|------------------|--|-------------|-------------|-------------|
| | Included | | | | |
| The risk of not complying with regulatory and other obligatory authoritative requirements. | 1 | External audit opinion (qualified/unqualified) | unqualified | unqualified | unqualified |
| | | Annual pay equity confirmation (yes/no) | Yes | Yes | Yes |
| | | Health & Safety average hazard correction time | 16 days | 30 days | 21 days |

| FUNDING: | Specific Risk(s) | Quick Measures | 2022 | 2023 | CULC Survey 2019 Median Results* |
|---|------------------|--------------------------------------|-----------|-----------|----------------------------------|
| | Included | | | | |
| The risk that available funding is insufficient to address community needs or to allow BPL to adapt or grow as demand dictates. | 3 | Net Financial Assets | 5,761,342 | 5,791,918 | N/A |
| | | Operating Cost per Capita | \$ 59.21 | \$ 64.34 | \$ 55.78 |
| | | Municipal Operating Grant per Capita | \$ 61.59 | \$ 62.67 | \$ 50.09 |

| SECURITY: | Specific Risk(s) | Quick Measures | 2022 | 2023 | Goal |
|---|------------------|---|-------|-------|------|
| | Included | | | | |
| The risk of real or perceived safety and security for staff, volunteers, customers and physical assets along with the the risk of inappropriate access or use of information including cyber attacks. | 2 | % staff passing PhishMe tests (average in year) | 94.8% | 97.0% | 100% |
| | | # of in-branch incidents reported | 51 | 64 | 0 |
| | | % time of critical systems availability** | 99.7% | 99.6% | 100% |

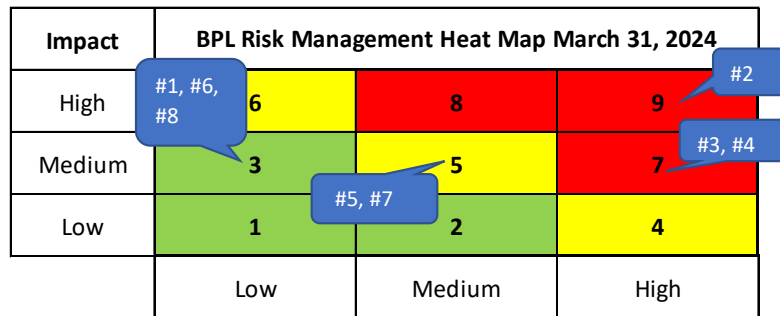
| RELEVANCE: | Specific Risk(s) | Quick Measures | 2022 | 2023 | CULC Survey 2019 Median Results* |
|--|------------------|---|--------|--------|----------------------------------|
| | Included | | | | |
| The risk that BPL fails to meet expectations and needs of the community in ways that support the mission to inspire imagination, collaboration and compassion to support an informed and literate society. | 4, 6, 7 | Members as % of population | 67.3% | 49.4% | 42.52% |
| | | Circulation per capita | 9.65 | 10.16 | 10.02 |
| | | Collections inventory per capita | 2.19 | 2.21 | 1.93 |
| | | # in-person visits per capita | 3.89 | 5.39 | 5.55 |
| | | # Intellectual freedom challenges | 0 | 5 | 0 |
| | | Total program attendance (81,850=pre-COVID) | 29,860 | 80,082 | 81,850 |

| PEOPLE: | Specific Risk(s) | Quick Measures | 2022 | 2023 | Benchmark / Goal |
|--|------------------|--|-------|-------|------------------|
| | Included | | | | |
| The risks associated with inadequate human resource policies, processes and practices to hire, develop and retain resources with appropriate competencies to operate the business and maintain a safe, ethical, equitable and anti-racist work environment that complies with employment laws. | 5, 8 | Staff satisfaction score Q1 2021, Q4 2022 | 83.0% | 83.0% | 80% |
| | | WSIB lost time injury rates (per 100 FTE)*** | 0 | 0.91 | 0.37 |
| | | # Staff Injuries Reported (inclu WSIB) | 5 | 9 | 0 |
| | | Staff turnover rate | 26.4% | 15.2% | 10-15% |

*CULC has not collected survey data since 2019

**servers supporting core customer services such as website/ILS

**WSIB Lost Time Injury Rate 2023 for Information and Culture Class J



BPL RISK REGISTER

| Risk # | Risk | Summary of Risk | Risk Category | Risk Element | Probability | Impact | Current Risk Rating March 31, 2024 | Risk Accepted (Y/N) | Current Mitigation Actions | Future Mitigation Potential | Risk Owner | Prior Risk Rating March 31, 2023 | Reason for Change or Other Comments | Period over Period | Projection for M... |
|--------|---|---|-------------------------------|--------------------------------------|-------------|--------|------------------------------------|---------------------|---|--|---------------|----------------------------------|---|--------------------|---------------------|
| 1 | Procurement Process | Failure to meet all requirements of procurement policy and process, especially in complicated situations | Business processes & controls | Financial controls and oversight | Low | Med | 3 | Y | Adherence to COB bylaw for approval levels; use Biddingo. Working with COB Asset Mgmt Team on large facility projects such as roof, HVAC with procurement support in these areas and alignment with COB projects in shared facilities. Conversations with COB Procurement team to validate processes. Working with COB Fleet services for delivery vehicle. Leverage procurement process through OEMC (Ontario Education Collaborative Marketplace) & HCPG (Halton Cooperative Purchasing Group), and Provincial Vendor of Record contracts. | Process established with COB for large scale projects, anticipation of more consistent process through Accountability Framework Project | Finance | 5 | | 2 | 3 |
| 2 | Information security attacks | Information security attacks could result in sabotage for extortion, theft of information, financial fraud and service outages | IT System Security | Info security attacks | High | High | 9 | N | Robust security systems and processes. Stricter patching. Implementation of more complex passwords. Reduction of VPN accounts. Subnets create network segmentation providing additional security. All domain accounts are protected with Multifactor Authentication, as are payroll accounts. Microsoft 365 logins are protected by geofencing. VPN beginning to use Radius server for credentials. Staff are regularly trained to avoid social engineered based attacks. Disaster Recovery Plan in place with redundant, offsite and off network backups. Implementation of offsite website and DNS services. Attack remediation response service on retainer. | Ongoing assessment and evaluation of security systems and processes. Watchguard VPN MFA planned for future deployment. Wazuh XDR/SIEM security platform is in the process of being built and configured. External penetration re-test was completed in 2023. Internal Penetration testing is planned for 2024. Cyber Incident Plans for each department under development and mock cyber security table top exercise planned for May. | IT | 5 | Recent cyber attacks on TPL, City of Hamilton/HPL, LPL, hospitals - overall frequency increasing | -4 | 9 |
| 3 | Lower government funding affecting BPL's ability to sustain and grow services | Loss of or limitations on funding to public libraries due to current economic conditions, periodic changes to elected officials at municipal, provincial, federal levels. | Funding | Annual operating and capital budgets | Med | High | 7 | N | Annual budget process with COB guidelines, 10-year capital planning horizon; use zero-based budget approach and roll forward of staffing budget 3 years when completing operating budget submission. | Expand on use of multi-year operating budget plan; implementation of fundraising & sponsorship strategy and application for grant funding where possible: ongoing review of staff vacancies, review of database use/software functionality and contracted services to ensure funds are spent most effectively. | Finance / SLT | 7 | Pending Job evaluation impact; multiple large capital projects (Bateman/Central roof & HVAC); COB Accountability Framework - ABCs and JVs project | 0 | 7 |

BPL RISK REGISTER

| Risk # | Risk | Summary of Risk | Risk Category | Risk Element | Probability | Impact | Current Risk Rating March 31, 2024 | Risk Accepted (Y/N) | Current Mitigation Actions | Future Mitigation Potential | Risk Owner | Prior Risk Rating March 31, 2023 | Reason for Change or Other Comments | Period over Projection for M... | Projection for M... |
|--------|---|---|---------------|---|-------------|--------|---------------------------------------|---------------------|--|--|------------|-------------------------------------|--|------------------------------------|---------------------|
| 4 | Restrictive licensing terms and embargos on digital and streaming content | Digital content licensing models create challenges for development and retention of BPL's collections. Restrictive terms include metered access, high pricing, and embargos that limit or delay access. | Relevance | Anticipating / meeting community needs and expectations | Med | Med | 7 | N | Through membership in Canadian Urban Libraries Council (CULC) BPL is advocating with publishers and other key stakeholders. Implementation of Overdrive More to Borrow partnership to expand access to eBook and eAudio collections without budget impact. | Continue to engage and advocate on behalf of BPL and all public libraries. Collaborate with vendors and other organizations to seek alternate solutions to the delivery and retention of digital content; participating on advisory group for OECM on Ebook platform project. CULC looking at consumer protection legislation as a pathway forward. | SLT / DRC | 7 | Recent ruling in US against the Internet Archive in <i>Hachette v. Internet Archive</i> - supports publisher position around controlled digital lending. | 0 | 7 |
| 5 | Staff Technology Skills Gap | Building and maintaining staff knowledge of technology to support customer service effectively | People | Staff, Volunteers | Med | Med | 5 | N | Issue identified in surveys conducted in 2020 and 2022. Some virtual and in-person training has taken place to address specific needs. Training plans have been developed for skills gap areas that were determined through staff surveys completed in 2023. Various training opportunities will continue across the organization in 2024 through BPL's Digital Equity Plan. | BPL has established a surveying schedule using Library Impact Ontario to gather information about staff and customer technology gaps. This will be used to improve on-boarding, refresher training, and build tech-skills into the recruitment and learning and development models. Staff training to include a Staff Development Day focus on digital literacy. | CE | 5 | | 0 | 3 |
| 6 | Pandemic | COVID-19 has impacted the way citizens behave and use the library. Many customers have adopted use of digital collections and may not revert to use of physical collections and / or library space after pandemic ends. Job loss and economic climate may change what customers need from BPL | Relevance | Responding to societal drivers to shape services | Low | Med | 3 | Y | Promotion of health protocols practiced by BPL to help customers feel confident about returning to our spaces and using physical collections; continue to develop and pilot innovative programs and services; increased engagement through eNewsletter and website; almost 100% vaccine policy adoption by staff; measured and cautious approach to re-opening. | Learnings from pandemic experience have been documented and used as basis for new Emergency Response Plan (ERP) and Cyber Incident Communications plan that are under development. | SLT / MKTG | 5 | Positive trends in circulation and in-person visits including program attendance; reduction in staff absences | 2 | 3 |

BPL RISK REGISTER

| Risk # | Risk | Summary of Risk | Risk Category | Risk Element | Probability | Impact | Current Risk Rating March 31, 2024 | Risk Accepted (Y/N) | Current Mitigation Actions | Future Mitigation Potential | Risk Owner | Prior Risk Rating March 31, 2023 | Reason for Change or Other Comments | Period over Period | Projection for M... |
|--------|--|--|---------------|--|-------------|--------|---------------------------------------|---------------------|--|---|------------|-------------------------------------|---|--------------------|---------------------|
| 7 | Intellectual Freedom Challenges | The risk associated with the library finding the correct balance between upholding intellectual freedom and in advancing inclusion and anti racism in the community and the organization | Relevance | Responding to societal drivers to shape services | Med | Med | 5 | N | Established process for evaluation of materials; collaboration with CULC and library community in general to apply consistent response to intellectual freedom challenges; EDI action plan has been developed; Four Seasons of Reconciliation training completed by all staff; Manager of Equity, Diversity, and Inclusion position created position in early 2022. Update to Customer Experience Standards and Collections Development Policy to reflect prioritization of BPL members for requests for reconsideration; created templates for preparation and communication plans for programs that carry higher risk. | Continue collaboration with CULC and library community in general; continued staff training on anti racism, diversity and inclusion; exploration of new community partners; reviewing and strengthening BPL's request for reconsideration internal processes; system wide Intellectual Freedom training designed by Centre for Free Expression and EPL will be implemented in 2024. | SLT | 5 | Intellectual freedom challenges have always occurred but the frequency and volume is on the rise as the community strives to be more equitable and inclusive without a lens for preserving archival history, significant works and the importance of intellectual freedom in a democratic society | 0 | 5 |
| 8 | Cost of Living Impact on Recruitment & Retention | The risk associated with high cost of living in Burlington and surrounding areas making it difficult to attract candidates and retain employees. | People | Staff | Low | Med | 3 | Y | PT positions have been moved to 20hr from 16hr; adjustments to reduce the cost of benefits have been implemented (for which PT staff co-pay 50%); OMERS changes allow all PT staff, even casual and students, to participate in pension program; job evaluation implementation 2023/24. | This issue has been raised by current staff - sharing the need for multiple part time jobs. Recent recruitment shows pattern of applicants from further outside of Burlington community. Public transportation from surrounding communities into and around Burlington doesn't easily support staff without vehicles working for BPL. | SLT/HR | N/A | This risk is not yet at an unacceptable level, but warrants watching as inflationary pressures continue to rise. | 0 | 3 |