

SUPERIOR-GREENSTONE DISTRICT SCHOOL BOARD



Mission Statement



*In partnership with the students, the home and the community,
Superior-Greenstone District School Board will address individual students' needs by providing:
a diverse education that prepares for and honours their chosen path for success,
avenues that foster a love of learning, and
the means to honour varied learning styles.*

Manitouwadge High School (MNHS) 200 Manitou Road W., Manitouwadge, ON
Marathon High School (MRHS) 14 Hemlo Drive, Marathon, ON
Lake Superior High School (LSHS) Hudson Drive, Terrace Bay, ON
Nipigon-Red Rock District High School (NRHS) 20 Frost Street, Red Rock, ON
Geraldton Composite High School (GCHS) 500 Second Street West, Geraldton, ON

PART I: *Committee of the Whole Board*

***That**, the Superior-Greenstone DSB receive
as information Report No. 67: B.A. Parker PS
Project Update.*

SUPERIOR-GREENSTONE DISTRICT SCHOOL BOARD

Regular Board Meeting 2009/10

Committee of the Whole Board: 6:30 p.m.

Monday, October 19, 2009

Designated Site: Geraldton Composite High School, Geraldton, ON

A G E N D A

Board Chair: Mark Mannisto

SUPERIOR-GREENSTONE DISTRICT SCHOOL BOARD



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Superior-Greenstone District School Board will address individual students' needs by providing:
a diverse education that prepares for and honours their chosen path for success,
avenues that foster a love of learning, and
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Videoconference Site Locations

Superior-Greenstone District School Board ... (SGDSB) 12 Hemlo Drive, Marathon, ON
Manitouwadge High School (MNHS) 200 Manitou Road W., Manitouwadge, ON
Marathon High School (MRHS) 14 Hemlo Drive, Marathon, ON
Lake Superior High School (LSHS) Hudson Drive, Terrace Bay, ON
Nipigon-Red Rock District High School (NRHS) 20 Frost Street, Red Rock, ON
Geraldton Composite High School (GCHS) 500 Second Street West, Geraldton, ON

Regular Board Meeting 2009/09

*Committee of Whole Board In-Camera
(Closed to Public) 6:30 p.m.*

*Regular Board Meeting: (Open to Public)
Follows conclusion of In-Camera*

MINUTES

Monday, September 21, 2009

Designated Site: Lake Superior High School, Terrace Bay, ON

Board Chair: Mark Mannisto

Director Designate: Patti Pella

VC Sites at: GCHS / MNHS / NRHS / SGBO

Teleconference Moderator: RM. Joannette

PART I: Committee of Whole Board
PART II: Regular Board Meeting
PART II: Committee of Whole Board

*Section (A) In-Camera: – (closed to public) 6:30 p.m.
Section (B) : – (open to public): 7:55 p.m.
Section (C) : – (closed to public): 8:44 p.m.*

1.0 Roll Call

The Board Chair Mark Mannisto conducted roll call at 6.29 p.m. Members were present as noted above.

PART I: *Committee of the Whole Board*

Section (A) In-Camera: – (closed to public) 6:30 p.m.

1.0 ~~Roll~~

8.0 Minutes

8.1 Board Meetings:

8.1.1 2009/08 Regular Board – August 24, 2009
200/09

(Attach.)

Moved by: Trustee K. Notwell

Seconded by: Trustee J. Sparrow

That,

D. Robinson reported on events at Marathon HS

- Student Council is in place with a goal set to promote school spirit. The council is exploring the option of ordering shirts for sports days
- A Welcome Back BBQ is planned for September 24, 2009 and an open invite is extended to trustee and board office staff.
- The first sports day is scheduled in Wawa
- Yearbook planning is off to slow start. Yearbook for 2008-2009 is still under production.

11.0 Reports of the Director of Education

(Director: Patti Pella)

11.1 **Report No 57: 2009-2010 Additional Elementary Staffing
203/09**

Moved by: Trustee B. Bartlett

Seconded by: Trustee K. Notwell

That, the Superior-Greenstone DSB receives Report No. 57: 2009-2010 Additional Elementary Staffing as presented.

Carried

Director Pella reviewed the Grade 9 EQAO math results noting that the statistics indicate a decreased performance as compared with the provincial levels. Girls' performance levels have fallen behind the level for boys. This is a concern because past results have always had the girls outperforming the boys. The reports outlines "next steps" in light of the current results and Director Pella also noted that the ministry's Mathematics Facilitator initiative at the elementary level may well have a positive impact on the secondary level testing.

13.0 Reports of the Business Committee

(Business Chair: J. Turner)

Superintendent of Business: B. Rousseau

13.1 Report No.60: Enrolment as at September 14, 2009 **207/09**

Moved by: Trustee T. Simmons

Seconded by: Trustee D. Keenan

That, Superior-Greenstone DSB Board receives as information Report No. 60: Enrolment as of September 14, 2009.

Carried

Enrolments at the elementary panel decreased by 18.50 FTE students, while the experience in the secondary panel is an increase of 18.50 FTE students. These numbers coincide exactly with the 2009-2010 projections.

13.2 Report No.61: Signing Officers of the Board **208/09**

Moved by: Trustee K. Notwell

Seconded by: Trustee C. Fisher

That, the Superior-Greenstone DSB receives Report No. 61: Signing Officers of the Board as presented.

Carried

Cathy Tsubouchi reported that because of the amalgamation with the Caramat and the Nakina Areas District School Board a resolution is required to restate the signing officers for the benefit of the bank with which the board has its accounts.

209/09

Moved by: Trustee J. Turner

Seconded by: Trustee J. Sparrow

That, effective September 1, 2009, signing officers for Superior-Greenstone District School Board, including the amalgamating District School Area Boards of Caramat and Nakina, be any two of the following:

- *Patti Pella, Director of Education and Secretary to the Board*
- *Bruce Rousseau, Superintendent of Business and Treasurer*
- *Cathy Tsubouchi, Manager of Accounting Services.*

Carried

14.0 Matters for Decision

Board Chair: M. Mannisto

14.1 Report No. 62 Disbursements – August 2009 **210/09**

14.2 Report No. 63: Personnel – September 21, 2009
211/09

Moved by: Trustee J. Sparrow

Seconded by: Trustee C. Brown

That, the Superior-Greenstone DSB receives as information, Report No. 63: Personnel dated September 21, 2009.

Carried

16.0 Trustee Associations and Other Boards

16.1 OPSBA Director Meeting: September 25, 2009

Trustee D. Keenan reported that Director's meeting agenda includes a final report by A. Gigeure regarding the former Caramat Area District School Board and Bill 177 School Board Governance. She also reported that at the OPSBA Northern Regional meetings it is expected that the northern director would bring forward an itemized report on videoconferencing as a means to cost effectively convene more than four meetings annually.

17.0 Observer Comments

(Members of the public limited to 2-minute address)

PART III: <i>Committee of Whole Board</i>	Section (C) <i>In-Camera: – (closed to public) 9:05 p.m.</i>
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18.0 Committee of the Whole Board *(In-Camera Closed)*

**18.1 Committee of the Whole Board, Section (C) - Closed
214/09**

Moved by: Trustee J. Sparrow

Seconded by: Trustee C. Fisher

That, the Superior-Greenstone DSB go into a Committee of the Whole Board In-Camera, Section (C) closed Session at 8:44 p.m. and that this portion be closed to the public.

Carried

**18.2 Rise and Report from Closed Session
215/09**

Moved by: Trustee J. Sparrow

Seconded by: Trustee C. Fisher

That, the Superior-Greenstone DSB rise and report from the Committee of the Whole Board In-Camera, Section (C) Closed Session at 8:50 p.m. and that this portion be open to the public.

Carried

**19.0 Adjournment
216/09**

Moved by: Trustee J. Sparrow

Seconded by: Trustee C. Fisher

That, the Superior-Greenstone DSB 2009/09 Regular Board Meeting, Monday, September 21, 2009 be adjourned at 8:52 p.m.

Carried

2009 Board Meeting Schedule

2009 Dates	Time	Location		2009 Dates	Time	Location (TBA)
January 19 th	6:30 p.m.	Marathon Board Office		July 20 th	6:30 p.m.	Marathon Board Office
February 17 th	6:30 p.m.	Manitouwadge HS		August 24 th	6:30 p.m.	Marathon Board Office
March 23 rd	6:30 p.m.	Geraldton Composite HS		September 21 st	6:30 p.m.	Lake Superior HS
April 20 th	6:30 p.m.	Nipigon Red Rock () Jg49-7 () Jg49				

SUPERIOR-GREENSTONE DISTRICT SCHOOL BOARD

Regular Board Meeting 2009/09

Committee of the Whole Board: 6:30 p.m.

Monday, September 21, 2009

SUPERIOR-GREENSTONE DISTRICT SCHOOL BOARD

Report No: 64

Date: October 19, 2009

TO: Chair and Members of the
Superior-Greenstone District School Board

FROM: Patti Pella, Director of Education

SUBJECT:



2008/2009

Report No. 65
October 19, 2009

SUMMARY OF BIG BROTHERS

- 1) George O'Neil
 - \$500.00
 - Bernadette Langthorne

- 2) B.A. Parker
 - \$500.00

Parental Involvement

School News Center

Parental Involvement

Template

School Name:

R A Parker School

Please provide the name and a brief description of activities:

1. **Name of activity:** Curl Up With A Book Night (3rd Annual)

Development Funding for 2010-11

P.O. Bag 'A', 12 Hemlo Drive
Markham, Ontario, B2T 0E0

E-Mail: boardoffice@sdsb.on.ca

Phone: 807-229-0436 Fax: 807-229-1471

Marathon High School Meet and Greet

Advertised: In the school, on the radio and at the soccer game

Event: Parents were given to parents, inviting them into the school following the

Parental Involvement

Template

School Name: **Schreiber Public School**

Name of school council chair(s): **Tim H...**

Please provide the name of the school council chair(s):

Parent Involvement Funding for School Event

School
Council Chair(s):

Tina Hamel (temp.)

Parent Involvement Project 2008/2009

Lake Superior High School, Terrace Park, OH

Parent Involvement Project – E Learning Info Night Feb.23/09



Parental Involvement- due March 6, 2009

School Name: **Nipigon – Red Rock District High School**

Name of school: NIPAGON

Parent Involvement Funding for School Events

Final Report:

Due Date: Aug 1, 2009

Parental Involvement

School Name:

Address:

Name of school council chair(s):

Deanna Hoffman

Please provide the name of the person who will be the

Parental Involvement

Template

School Name: Dorion Public School

Name of school council chair(s):

Pinky & Dale

From: "Sharon Lee Dumanski" <sdumanski@theatlant...

SUPERIOR-GREENSTONE DISTRICT SCHOOL BOARD

Report No: 67

Date: October 19, 2009

TO: Chair and Members of the
Superior-Greenstone District School Board

FROM: Wayne Chiupka, Manager of Plant Services

SUBJECT: BAPS Project Update October 2009

Background:

In September 2008 the Ministry of Education provided a funding approval to proceed with the replacement of BAPS, which was determined to be Prohibitive to Repair (PTR). This approval included benchmark funding of \$4,477,030, plus additional funding of \$300,000 for full day JK/SK provision.

A Design Steering Committee was created for the purpose of community consultations. The services of the architectural firm of Evans Bertrand Hill and Wheeler were engaged, and the design process began. Input from the Steering Committee, which included various stakeholders and community members, was used to create several scenarios. A final preferred layout was determined and the architect was instructed

SUPERIOR-GREENSTONE DIST

School FIVE YEAR CAPITAL RENEWAL PLAN
 Superior-Greystone District School Board

Note: 2008/2009 means work carried out between Sept 1, 2008 and Aug 31, 2009

School/Site	Fund	Budget Code	Description	Budget 2008/2009	Actual '2008/2009	Percent Complete Aug 31, 2009	Comments
Manitouwadge PS	Renewal	809-010	Washroom renovations - Senior area	15,000	15,694	100	
Manitouwadge PS	Renewal	804-010	Roof repairs - original building	11,000	10,246	100	
Manitouwadge PS	Renewal	803-010	HVAC controls upgrade	11,000	14,514	100	
Manitouwadge PS	RECAPP	811-010	Total RECAPP projects carried out		54,882		ongoing
Manitouwadge HS	Renewal	801-040	Heat pump loop system Upgrade	20,000	38,155	100	
Manitouwadge HS	RECAPP	811-040	Total RECAPP projects carried out		44,056		ongoing
Margaret Twomey PS	Renewal	805-012	Heat pump loop system upgrade incl one well group	45,000	40,143	100	
Margaret Twomey PS	Renewal	803-012	Flooring replacement - library riser carpet, book room	13,000	12,786	100	
Margaret Twomey PS	RECAPP	811-012	Replace [01.4 Roofing - Original Building]		42,315		ongoing
Marathon HS	Renewal	803-042	Washroom renovations, shower, change rms plumb	24,000	26,193	100	
Marathon HS	Renewal	807-042	Computer workstations replacement in library and labs	22,000	23,297	100	
Marathon HS	Renewal	808-042	Roof replacement/repairs - family studies, shops, etc	100,000	120,409	100	
Marathon HS	RECAPP	811-042	Total RECAPP projects carried out		16,229		ongoing
Terrace Bay PS	Urgent	801-013	Domestic water pipe replacement - lead solder	0	3,508	10	to continue to completion
Terrace Bay PS	Urgent	802-013	Fire Alarm system replacement	0	7,130	50	to continue to completion
Terrace Bay PS	Urgent	803-013	Plumbing fixture replacement	0	11,128	100	
Terrace Bay PS	RECAPP	811-013	Total RECAPP projects carried out		7,122		ongoing
LSHS - Terrace Bay	Renewal	802-043	Roof and skylight repairs - tech area, fans	12,000	12,408	100	
LSHS - Terrace Bay	Renewal	803-043	Exterior door replacement	30,000	20,491	60	to continue to completion
LSHS - Terrace Bay	Urgent	805-043	Basketball backstop replacement - side walls	0	9,401	100	
LSHS - Terrace Bay	RECAPP	811-043	Total RECAPP projects carried out		208,898		ongoing
George O'Neill PS	Renewal	802-015	Rekey building to single system on GMK	15,000	14,448	100	
George O'Neill PS	RECAPP	811-015	Total RECAPP projects carried out		139,830		ongoing
Nip-Rock HS	Renewal	805-045	Roof repairs, replacement, skylights, fascia	100,000	106,375	100	
Nip-Rock HS	Renewal	807-045	Computer lab renovation and upgrade	22,000	32,853	100	
Nip-Rock HS	Renewal	804-045	Parking lot electrical upgrade	20,000	18,970	100	
Nip-Rock HS	RECAPP	811-045	Total RECAPP projects carried out		2,101,506		ongoing
Dorion PS	Renewal	802-018	Controls upgrade - replace 2 failed heat pump systems	25,000	26,124	100	
Dorion PS	Renewal	801-018	Roof repairs/replacement	11,000	11,028	100	
Dorion PS	RECAPP	811-018	Total RECAPP projects carried out		9,233		ongoing
Beardmore PS	Renewal	803-019	Roof replacement - shingles, incl ventilators	12,000	13,141	100	
Beardmore PS	Renewal	802-019	Library Computer room built-in millwork and cooling	11,000	11,034	100	
BA Parker PS	PTR	812-020	Total RECAPP projects carried out	0	51,283		ongoing BAPS replacement project
Geraldton Comp HS	Renewal	809-046	Intercom system replacement	40,000	0	0	On Hold pending BAPS project
Geraldton Comp HS	Renewal	806-046	Washrooms, change room areas - renovation various	25,000	38,854	100	
Geraldton Comp HS	Renewal	807-046	Replace more ceilings and lights hallways by Wed wing	20,000	0	0	On Hold pending BAPS project

School FIVE YEAR CAPITAL RENEWAL PLAN

Superior-Greenstone District School Board

Note: 2008/2009 means work carried out between Sept 1, 2008 and Aug 31, 2009

School/Site	Fund	Budget Code	Description	Budget 2008/2009	Actual '2008/2009	Percent Complete Aug 31, 2009	Comments
Geraldton Comp HS	Renewal	805-046	Computer lab renovation and upgrade	18,000	15,342	100	
Geraldton Comp HS	Renewal	802-046	Electrical upgrade - panel replacements	11,000	12,756	100	
Geraldton Comp HS	Renewal	804-046	HVAC upgrade main office area	11,000	0	0	On Hold pending BAPS project
Geraldton Comp HS	Urgent	810-046	Lead residue removal - old shooting range - H&S issue	0	6,092	100	
Geraldton Comp HS	RECAPP	811-046	Total RECAPP projects carried out		62,337		ongoing

SUPERIOR-GREENSTONE DISTRICT SCHOOL BOARD

Report No: 69

Date: October 19, 2009

TO: Chair and Members of the
Superior-Greenstone District School Board

FROM: Cathy Tsubouchi

SUBJECT: 2008/2009 Audit Plans

Background

Each year our auditors must correspond with the Board of Trustees regarding the upcoming audit and their approach.

Current Situation

Attached you will find the audit plan from Deloitte for Superior-Greenstone District School Board. I have also attached the audit plans from Peter Stetsko for the Caramat and the Nakina District School Area Boards.

Administrative Recommendations

That Superior-Greenstone DSB Board receives Report No. 69: 2008/2009 Audit Plans as presented for information.

Respectfully submitted,

Cathy Tsubouchi
Manager of Accounting Services

Superior Greenstone District School Board

Audit Plan
Year ended August 31, 2009



October 1, 2009

The Members of the Board of Trustees
Superior Greenstone District School Board
P.O. Bag A,
12 Hemlo Drive
Marathon ON P1T 2E0

Dear Trustees:

We are pleased to submit for your review our audit plan for the examination of the consolidated financial statements for the year ended September 30, 2009.

The key objectives of this document are to:

- Outline our services to be provided;
- Outline our formal reporting responsibilities;
- Outline our audit approach;
- Introduce the professional resources we will employ on the audit;
- Provide you with the opportunity to review our audit plan and ask any questions you might have; and
- Assist you in discharging your responsibilities relative to the external audit of the Superior Greenstone District School Board.

The objective of an audit of the financial statements in accordance with Canadian generally accepted auditing standards is to express an opinion on the fairness of the presentation of the financial statements in accordance with the standards.

Deloitte is proud of our relationship with the Superior Greenstone District School Board, and our team is committed to providing a high-quality audit. We look forward to discussing this audit plan with you and answering any questions you may have.

Yours truly,




Chartered Accountants
Licensed Public Accountants

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Client service objectives	4
Financial reporting responsibilities	5
Communications plan	7
The Deloitte audit approach	8
Audit scope	13

Appendices

Overview

all parties to the audit process with an opportunity to reassess the audit needs, focus areas, approach and expectations for performance.

This plan is intended solely for the use of the Board of Trustees to assist you in discharging your responsibilities with respect to the financial statements and should not be used for any other purpose. Any use that a third party makes of this plan is the responsibility of such third party.

The plan describes responsibilities assumed by Deloitte, our audit approach, including key areas of audit focus, and other relevant information to assist the Board of Trustees in discharging its responsibilities. It is part of our ongoing communication with the Board of Trustees in accordance

At the completion of our audit, we will provide management and the Board of Trustees with a report detailing our findings and comments.

The highlights of our proposed plan are that:

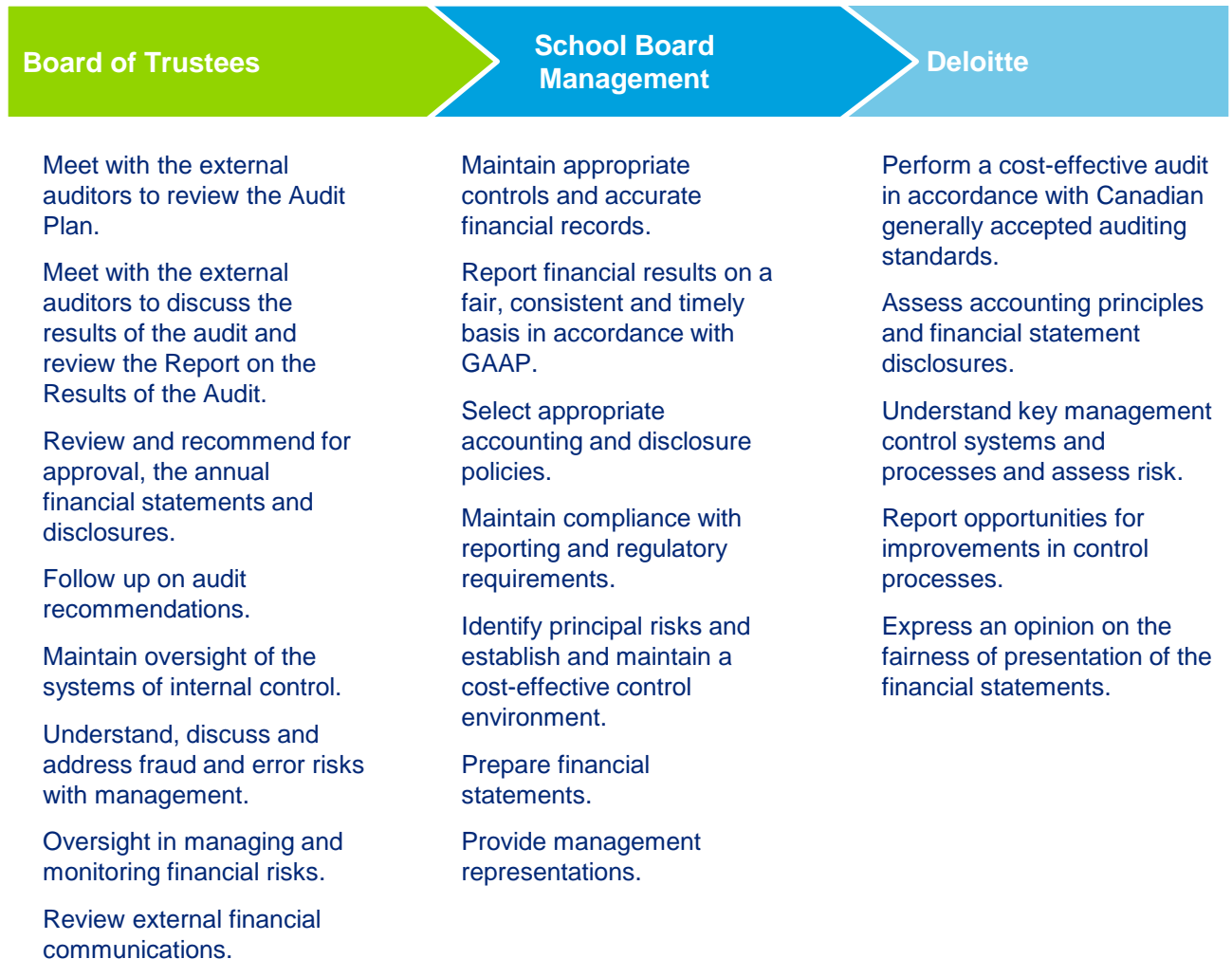
we plan to help the Board of Trustees fulfill its responsibilities;

We will provide support in helping accounting staff understand technical accounting changes;

we will continue to focus on the principal business and financial risks facing the School Board; and

we will maintain a professional and independent relationship with the School Board.

Financial reporting responsibilities

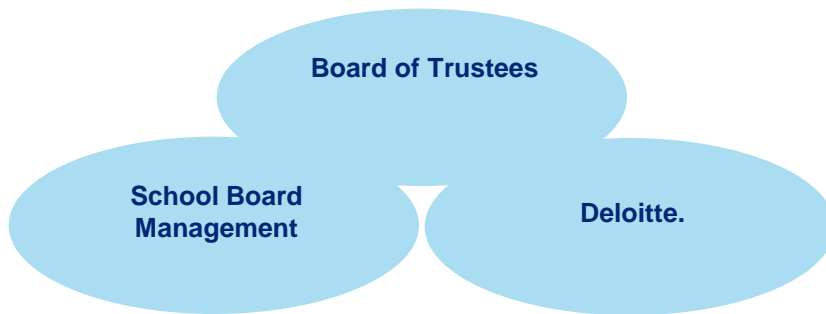


Financial reporting responsibilities (continued)

We believe the optimal client relationship is one in which there is an open line of communication between the Board of Trustees, School Board Management and Deloitte.

In order to achieve a balanced relationship, each party must have the opportunity to meet with each of the other two parties on a timely basis.

Commitment from and interaction between all three parties leads to continual improvement in the quality of the financial reporting process.



The Deloitte audit approach (continued)

Auditor's responsibility to consider fraud

Fraud, we will perform audit procedures to address fraud risks present at SG00038004900550h

Areas of audit focus

We have identified the following areas of focus, based on our review of prior years files, awareness of current year activities and discussions with management

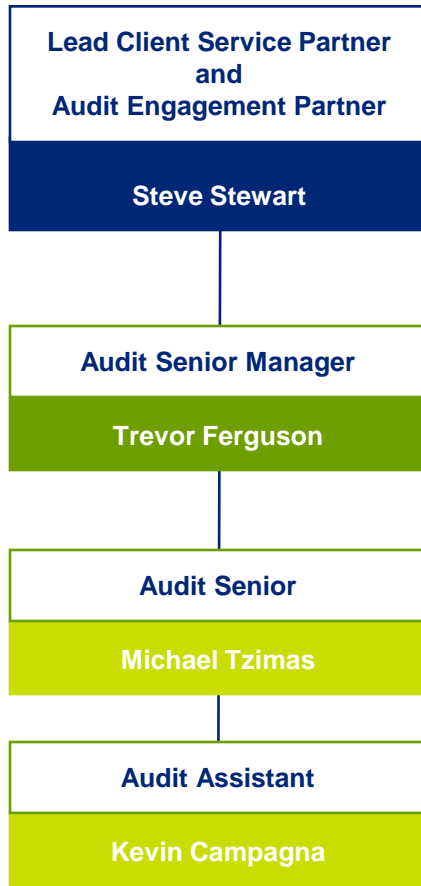


The Deloitte audit approach (continued)

Account balance/business issue	Description of issue	Audit response
Management estimates	Requires management judgment (i.e. pending wage settlements)	

Audit scope

Appendix I – Audit team



Appendix II – Accounting update and other developments (Public Sector)

New standards		
Item	Effective date	Description
Transitional provisions to Government Reporting Entity, Section PS 1300	From fiscal years beginning on or after April 1, 2005 until fiscal years beginning on or after April 1, 2009.	<p>This Section was amended to add transitional provisions that allow a government, in limited cases, to choose to record the newly included government organizations in the financial statements on a modified equity basis, rather than fully consolidating, from the date of initial application until fiscal years beginning on or after April 1, 2009.</p> <p>For fiscal years beginning on or after April 1, 2009, the government will be required to fully consolidate these government organizations, in accordance with paragraph PS 1300.27.</p> <p>This change will not impact the financial statements of SGDSB.</p>
Tangible Capital Assets, Section PS 3150	Currently effective for federal, provincial and territorial governments and will be effective -9()11(te)- n(Curre)-6(n)--3(r)11(Ap)-3(ri)-4(l)-4()25(1)-3(,)-3(2)-3(S)J/T0 9 Tf3(c)-	

Appendix II – Accounting update and other developments (Public Sector) (continued)

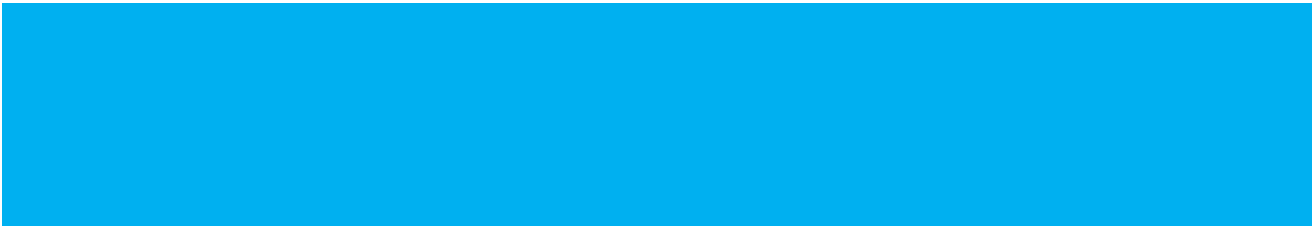
Exposure drafts and Re-exposure drafts

Item	Effective Date	Description
<p>Government Transfers</p>	<p>Proposed for transfers recognized on or after April 1, 2011.</p>	<p>This project was started to develop amendments to Section PS 3410, Government Transfers, to address application and interpretation issues raised by the government community. The major issues in the project include:</p> <ul style="list-style-type: none"> Resolving the debate over the appropriate accounting for multi-year funding provided by governments; Clarifying the nature and extent of the authorization needed to be in place for a transfer to be recognized; Clarifying the degree to which stipulations imposed by a transferring government should impact the timing of recognition of the transfer by both the transferor and recipient governments; and Addressing the appropriate accounting for capital transfers received under an expense-bases accounting regime. <p>In March 2008, PSAB discussed the responses received on the first Re-Exposure Draft issued in April 2007. The first Re-Exposure Draft proposed a different approach to recipient accounting for transfers. It describes when a recipient government would recognize a liability for a transfer. The proposed approach considers the views of the majority of IPSAS 23 and incorporates elements from the two previous</p> <p>A second Re-Exposure Draft (Re-ED) was issued and the comment period ended September 15, 2009. The Re-ED proposes that subsequent actions of a recipient can give rise to a liability and it also introduces the concept of recording capital grants/contributions as a deferred capital contribution on the statement of financial position and amortizing them into income on the same basis as the related capital asset is amortized.</p>

Appendix II – Accounting update and other developments (Public Sector) (continued)

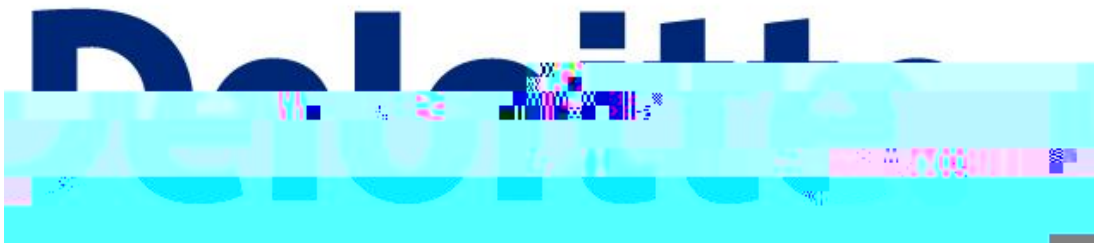
Exposure drafts and Re-exposure drafts		
Item	Effective Date	Description
Financial Instruments	Proposed for fiscal years beginning on or after April 1, 2012.	<p>The Exposure Draft was approved in June 2009. The main features include:</p> <p>Fair value measurement is required for derivatives and portfolio investments that are equity instruments quoted in an active market.</p> <p>A government can choose to report non-derivative financial assets and/or financial liabilities on a fair value basis if it manages and reports performance of these items on a fair value basis.</p> <p>A change in the fair value of a financial instrument should be presented in the statement of operations as a re-measurement gain and loss.</p> <p>Revenues other than re-measurement gains and expenses other than re-measurement losses should be separately presented in the statement of operations.</p> <p>The statement of operations should report the measure of surplus/deficit excluding re-measurement gains and losses for the period separately from the measure of surplus/deficit for the period, which includes re-measurement gains and losses.</p> <p>A government should disclose information that enables users of financial statement to evaluate the nature and extent of risks arising from financial instruments to which it is exposed at the reporting date.</p> <p>The proposed standard will be effective for fiscal years beginning on or after April 1, 2012. Early adoption is encouraged. Any adjustment to the carrying amount of applicable assets and liabilities at the beginning of the fiscal year the standard is initially applied should be recognized as an adjustment to the accumulated surplus/deficit at that date.</p> <p>This ED should continue to be monitored.</p>

Appendix II – Accounting update and other developments (Public Sector) (continued)



Appendix II – Accounting update and other developments (Public Sector) (continued)

New projects		
Item	Effective date	Description
Entity-level Financial Statements	N/A	A statement of Principles (SOP) has been approved for comment and addresses specific areas related to the general purpose financial statements of other government organizations (OGOs). This SOP should not impact SGDSB.
Liability for Remediation and Mitigation of Contaminated Sites	N/A	<p>The main features of this proposed Statement of Principles are as follows:</p> <p>A government or government organization has a liability when either the entity is directly responsible or accepts responsibility, and the contamination in question exceeds an authoritative environmental.</p> <p>Voluntary compliance with a non-authoritative policy or guidelines would not create a liability under this SOP.</p> <p>Liabilities would be measured using a discounted cash flow approach that would be reviewed at each reporting date.</p> <p>The measurement of the liability can include recoveries when it is likely that the recovery will be realized.</p> <p>Each principle is stated, together with supporting commentary, to assist readers in understanding how each issue was evaluated.</p> <p>Comment period ended on June 15, 2009.</p>



PETER STETSKO PROFESSIONAL CORPORATION

EMAIL STETSKO@TRAYTEI.NET

PETER STETSKO

CHARTERED ACCOUNTANT

136 NORTH McKELLAR STREET - POST OFFICE BOX 10281
THUNDER BAY, ONTARIO

September 14, 2009

To: The Board of Trustees

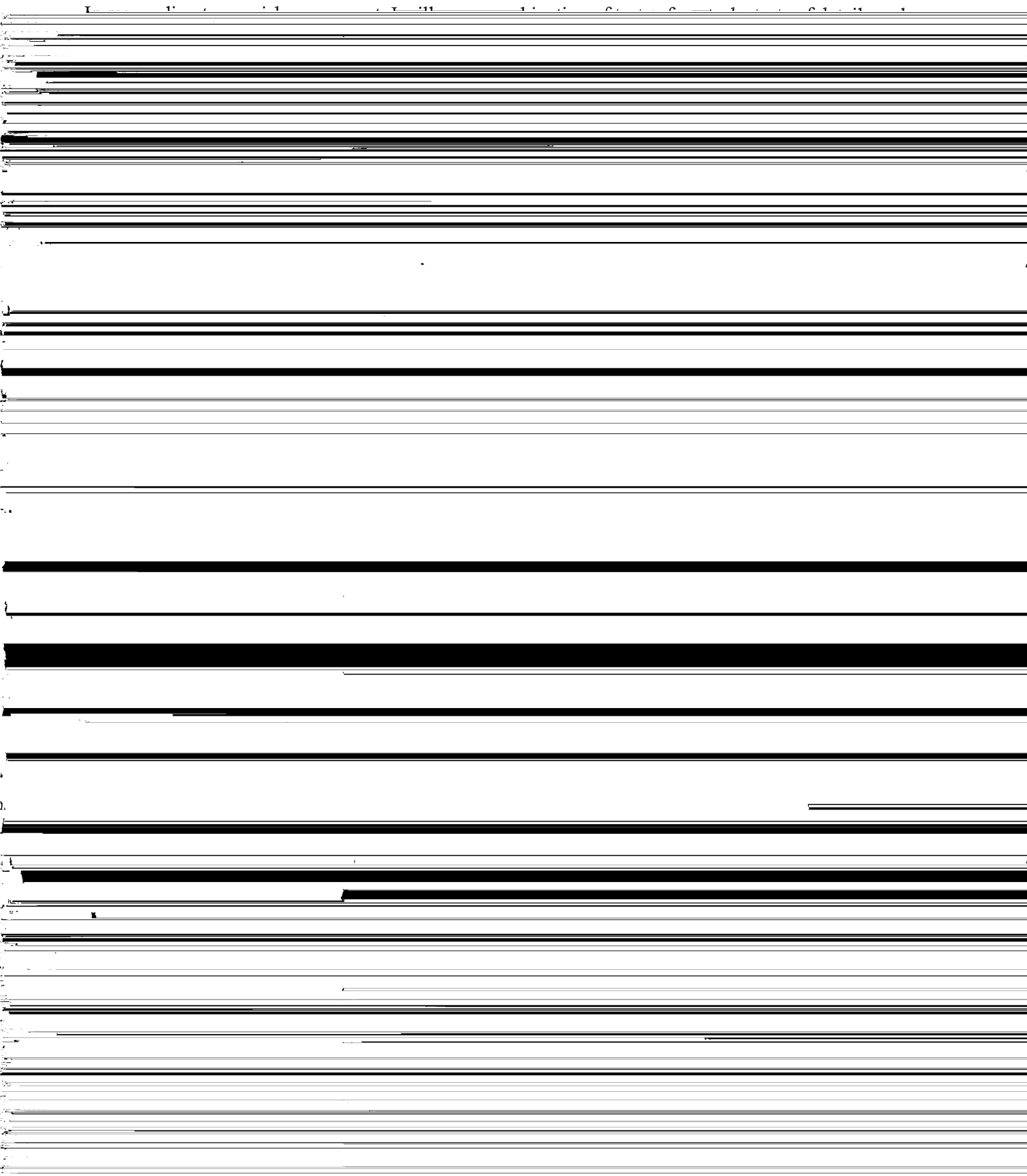
structure of the Board to plan the audit. This will include management's assessment of

These procedures are not designed to test for fraudulent or illegal acts, nor would they necessarily detect

such acts or recognize them as such, even if the effect of their occurrence on the Company's financial

I plan to use an initial materiality of \$5,000. The materiality for last year's audit was \$5,000.

Audit Procedures



DETER STEFANO, D.O.M.M., M.D., C.A., C.E.P. C.P.M.

711 (207) 693-2011

THE PUBLIC HEALTH DEPARTMENT IS CURRENTLY IMPLEMENTING

EMAIL STETSKO@TBAYTEL.NET

DETTED STETSKO

CHARTERED ACCOUNTANT

136 NORTH McKELLAR STREET - POST OFFICE BOX 10281

P7B 6T7

September 22, 2009

To: The Board of Trustees

Superior Court Case District 01-1D-1

- The risk that the financial statements may be materially misstated as a result of fraud and error; and,

The internal control system is designed to provide reasonable assurance that the financial statements are prepared in accordance with GAAP.

Board of Trustees Meeting Document 11/2/09

have occurred other than one considered clearly inconsequential. I will communicate this information

In responding to my risk assessment I will use a combination of tests of controls, tests of details and

substantive analytical procedures. The objective of this audit is to provide an opinion on the financial statements.

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PETER STETSKO

The total fees charged to the Board for audit services including PSAB implementation and

