



**Our Motto** Students Come First  
**Our Mission** Building Strong Foundations to Create Bright Futures  
**Our Values** Belonging, Respect, Responsibility, Learning, Nurturing, Perseverance, and Diversity  
**Our Vision** Learning Without Limits...Achievement for All

HIGH QUALITY TEACHING & LEARNING ENGAGEMENT OF ALL STUDENTS, FAMILIES, & COMMUNITIES EFFECTIVE POLICY & PROCEDURES HEALTHY, SUSTAINABLE PHYSICAL & SOCIAL ENVIRONMENTS

## Accountability Topic: Payroll

**Date of Board Meeting:**

March 31, 2022

**Strategic Priority:**

- High Quality Teaching and Learning
- Engagement of All Students, Families, and Communities
- Effective Policy and Procedures
- Healthy, Sustainable Physical & Social Environments

**Quality Indicator(s)** (if applicable):

- QI3.1 – Generally accepted accounting practices are being followed.
- QI3.2 – Adequate internal financial controls exist and are being followed.
- QI 6.2 – The Director keeps the Board informed about Division operations.

**Key Measures:**

- Management Letter from the auditor

**Targets:**

- Consistent, reliable and accurate payment for services provide by our employees in compliance with legislative requirements

**Data:**

Based on the 2021 Calendar Year

Payroll ID	Gross Payroll	% of Gross Payroll	# of employees in each payroll	% of the number of employees in each payroll
Teacher	\$37,975,488.31	68.32%	485	34.04%
Sub Teachers (includes Board Members)	\$1,381,604.79	2.49%	167	11.72%
Support Staff (includes GSEC)	\$13,223,875.37	23.79%	419	29.40%
Support Substitutes	\$426,413.22	0.77%	197	13.82%
Bus Drivers	\$2,415,973.65	4.35%	116	8.14%
Substitute Bus Drivers	\$160,934.60	0.29%	41	2.88%
	<b>\$55,584,290.44</b>		<b>1425</b>	

Payroll ID	Gross Payroll	
	2021	2020
Teacher	\$ 37,975,488.31	\$ 38,365,599.03
Sub Teachers (includes Board Members)	\$ 1,381,604.79	\$ 808,255.50
Support Staff (includes GSEC)	\$ 13,223,875.87	\$ 12,550,634.75
Support Substitutes	\$ 426,413.22	\$ 280,294.94
Bus Drivers	\$ 2,415,973.65	\$ 2,441,581.73
Substitute Bus Drivers	\$ 160,934.60	\$ 125,842.04
	\$ 55,584,290.44	\$ 54,572,207.99

Payroll ID	% of Gross Payroll	
	2021	2020
Teacher	68.32%	70.30%
Sub Teachers (includes Board Members)	2.49%	1.48%
Support Staff (includes GSEC)	23.79%	23.00%
Support Substitutes	0.77%	0.51%
Bus Drivers	4.35%	4.47%
Substitute Bus Drivers	0.29%	0.23%

Payroll ID	# of employees in each payroll	
	2021	2020
Teacher	485	475
Sub Teachers (includes Board Members)	167	179
Support Staff (includes GSEC)	419	416
Support Substitutes	197	181
Bus Drivers	116	121
Substitute Bus Drivers	41	43
	1425	1415

Payroll ID	% of the number of employees in each payroll	
	2021	2020
Teacher	34.04%	33.57%
Sub Teachers (includes Board Members)	11.72%	12.65%
Support Staff (includes GSEC)	29.40%	29.40%
Support Substitutes	13.82%	12.79%
Bus Drivers	8.14%	8.55%
Substitute Bus Drivers	2.88%	3.04%

## Key Strategies Employed:

### Payroll Staff

- Department is comprised of 3 payroll assistants and one supervisor, with a full time equivalent (FTE) of 3.78.
- Each employee is responsible for specific 'payrolls'
  - Kim Davis (1.0 FTE)
    - Teacher payroll
    - Substitute teacher payroll
    - Remuneration to Board Trustees
    - Administration of Support Staff Pension (Municipal Employee Pension Plan)
    - All teacher deductions
  - Monica Morgan (1.0 FTE)
    - Bus Driver payroll
    - Substitute Bus Driver payroll
    - 12-month pay support staff (All GSEC employees, caretakers, Student Support Services) payroll.
    - Administration of Support Staff Group Benefits (Manulife, administered by SSBA)
  - Jamie Kennedy (.78 FTE)
    - 10-month pay support staff (Administrative Assistants, Education Assistants, Librarian Technicians, Student Support Services) payroll
    - Substitute Support Staff payroll
    - Cross training currently being done in the Support Staff Pension (MEPP) administration
  - Raquel Spilchuk (1.0 FTE)
    - Supervisor of the Department
    - Responsible for the administration of Statutory Deductions (CPP, EI, Tax)
    - Supervision of preparation of T4's
      - Cross training done in this area in 2022 for the 2021 T4's
    - WCB Employer Payroll Statement completion in consultation with the CFO
    - Monthly audit of each payroll
    - Academic bursary administration
    - Classification/Reclassification of employees as it relates to their education and experience.
    - Supporting role at the LINC negotiation table

### Guidelines:

- Compliance with Federal and Provincial legislation
- Non-Government stakeholders, such as SSBA group benefits, STF, CUPE Local 4784, CUPE Local 5123 and MDP
- Four key areas:
  - Compliance with Federal and Provincial legislation
    - *Income Tax Act*
    - *Employment Insurance Act*
    - *Canada Pension Act*
    - Employment/Labour Standards
    - Privacy legislation
    - Worker's Compensation
  - Compliance with Non-Government stakeholders
    - SSBA group benefits
    - Saskatchewan Teachers' Federation
    - CUPE 4784

- CUPE 5123
- Melville Deer Park Association
- Other outside agencies (Regional Kids' First)
- Payroll Processes
  - Remuneration
  - Deductions
  - Administration of Support Staff Group Benefits
- Payroll Reporting
  - Calculation and remittance amount due to Government Agencies (CPP, EI, Tax)
  - Calculation and remittance of Group Benefit premiums, pension deductions, union dues
  - Processing of employee's Record of Employment when applicable
  - Processing of the Division's T4 annually

**Future Strategies:**

- With consistency of staff in the department, we can now engage in extensive cross training  
Has started with MEPP and T4 preparation
- Additional Atrieve training has been and will be taken.
  - Refresher T4 training for three of the four assistants. Fourth assistant received the training for the 2021 tax year.
  - Currently enrolled in Payroll Report Writer training. This is an extensive module allowing data to be pulled from the payroll data. Once fully trained, the opportunities are limitless. (i.e.: budget, comparisons year over year, leave data, both in days and financial)

**Risk Assessment:**

Impact Categories	Insignificant	Minor	Moderate	Major	Catastrophic
<b>Financial</b>	Financial impact of the event is less than \$50,000	Financial impact of the event exceeds \$50,000, but less than \$150,000	Financial impact of the event exceeds \$150,000, but is less than \$250,000	Financial impact of event exceeds \$250,000, but is less than \$500,000	Financial impact of the event exceeds \$500,000
<b>Comments &amp; Mitigation Strategy</b>	-cross training will provide proper coverage in case of a departure of an employee -restrictions are in Atrieve to ensure an employee is excessively overpaid (i.e.: no one can get paid more than \$\$\$\$\$)				
<b>Reputational</b>	One negative article in a publication	Negative articles in more than one publication	Short term negative media focus and concerns raised by stakeholders	Long term negative media focus and sustained concerns raised by stakeholders	Stakeholders lose faith in management or Trustees
<b>Comments &amp; Mitigation Strategy</b>	-incorrect payments to employees are dealt with immediately to avoid unnecessary stress to the employee. -plan is made with the employee to recoup the overage in a timely manner.				
<b>Managerial Effort/Capacity</b>	Impact can be absorbed through normal activity	Some management effort is required to manage the impact	Can be managed under normal circumstances with moderate effort	With significant management effort, can be endured	Potential to lead to the collapse of the organization

<b>Comments &amp; Mitigation Strategy</b>	-in case of unknown/unplanned departure of a payroll team member, work could be completed by the remaining team members until proper recruitment and hiring is done.				
<b>Government Relations</b>	Routine ministerial inquires	In-depth ministerial inquires	Concerns raised by Ministry of Education	School division's ability mandate is questioned	Ministry of Education loses faith in the organization
<b>Comments &amp; Mitigation Strategy</b>	N/A				
<b>Legal</b>	Legal action threatened	Civil action commenced/small fine assessed	Criminal action threated/moderate fine assessed	Criminal lawsuit commenced/significant fine assessed	Jail term of any length for a Trustee/Director; multiple significant fines assessed
<b>Comments &amp; Mitigation Strategy</b>	N/A				
<b>Student Outcomes</b>	Immaterial impact on student achievement	Student achievement metrics begin to show a decline	Parental complaints submitted related to student achievement	Overall student competency levels are below standards	Inability to satisfactorily deliver curriculum or key programs
<b>Comments &amp; Mitigation Strategy</b>					

<b>Likelihood</b>				
The likelihood of identified risks is to be assessed by estimate the probability of the risk occurring during the planning horizon.				
<b>Rare</b>	<b>Unlikely</b>	<b>Moderate</b>	<b>Likely</b>	<b>Almost Certain</b>
Extremely rare in the sector. Once in more than 10 years at the school division.	Has occurred occasionally in the sector. Once in 5 to 10 years at the school division.	Periodic occurrence in the sector; possible occurrence. Once in 3 years at the school division.	Has occurred previously and could reasonably occur again. Once in 1 to 2 years at the school division.	Extremely likely to occur. Multiple times per year at the school division.

**Recommended Decision/Motion:**  
 "That the Board accept the accountability report on Payroll as presented."

Respectfully submitted,  
  
 Quintin M. Robertson, Director/CEO  
 Good Spirit School Division