



A Regular Meeting of
the Richmond Hill Public Library Board
will be held in the boardroom at Central Branch
on Thursday, June 15, 2023 at 4:00pm

AGENDA

1.0 Call to Order

2.0 Regrets

Councillor Castro Liu

3.0 Adoption of Agenda

3.1 Opening Remarks Board Chair

3.2 Adoption of Agenda

4.0 Disclosure of Pecuniary Interest and the General Nature Thereof

5.0 Delegations

None

Approval of Consent Agenda Items

All Consent Agenda Items (*) are considered to be routine, which require no discussion or debate, and are recommended for approval by the Chair. They may be enacted in one motion or any item may be held for discussion.

6.0 Minutes

6.1 *Library Board Draft Minutes – May 18, 2023

7.0 Presentations

None

8.0 Reports

8.1 *Including RHPL Libraries as Facilities for Special Occasion Permits in the City Municipal Alcohol Policy Report SRLIB23.10

8.2 *Indigenous Land Acknowledgement Report SRLIB23.11

8.3 *2022 Draft Audited Financial Statements Report SRLIB23.12

8.4 *Convert Payment and Refund Policy to a Procedure Report SRLIB23.13

9.0 New Business

9.1 New Motions

None

9.2 Correspondence

9.2.1 *Article from Liberal – dated May 26, 2023

RHPL receives Honorable Mention award at 2023 Innovations Celebration

9.2.2 *Opinion from Globe & Mail – May 26, 2023

U.S.-style book bans could happen in Canada too, if we're not careful

9.2.3 *Connecting the Community podcast Interview:

<https://marjaw.podbean.com/e/darren-solomon-and-joshua-dyer-tell-us-how-the-library-can-make-us-resilient-yes-at-the-library/>

9.2.4 *105.9 the Region Interview:

<https://share.transistor.fm/s/88ee0495> (start at 36 minutes)

9.3 Member Announcements

9.3.1 Board HR Committee (verbal S. Chait)

9.3.2 Closure for team training, Monday, June 19, 2023 (verbal, D. Solomon)

10.0 Resolution to Move Into Closed Session to consider matters relating to:

Personal matters about an identifiable individual

11.0 Adoption of Recommendations Arising from Closed Session (if any)

12.0 Date of Next Meetings

The next Regular Meeting of the Library Board will be held on:

Thursday, September 21, 2023 @ 4:00 p.m. at Central Branch

13.0 Adjournment

Please advise Darren Solomon and Susan Quinn of regrets for attendance, by noon of the day of the meeting at e-mail: dsolomon@rhpl.ca and squinn@rhpl.ca



The Richmond Hill Public Library Board

Thursday, May 18, 2023

MINUTES

The Richmond Hill Public Library Board held a regular meeting on Thursday, May 18, 2023 at Richvale Branch, 40 Pearson Avenue, Richmond Hill, Ontario.

Present: Stephen Chait, Chair
Jason Cherniak
Councillor Carol Davidson
Councillor Castro Liu
Sofia Ma
Sadra Nasser
Sugantha Raj, Vice Chair
Mona Shahnazari
Councillor Scott Thompson

Staff: Darren Solomon, Chief Executive Officer
Joshua Dyer, Director, Content & Strategy Delivery
Robin Fribance, Director, Experience & Strategy
Yunmi Hwang, Director, Branch Services

Susan Quinn, Administrative Coordinator

1.0 Call to Order

The Chair called the meeting to order at 4:00 p.m.

2.0 Regrets

None

3.0 Adoption of Agenda

Motion:

23:34

Moved by:

S. Nasser

Seconded by:

M. Shahnazari

THAT the Agenda of May 18, 2023, as amended by S. Chait to remove item 9.1, be adopted.

CARRIED UNANIMOUSLY

4.0 Disclosure of Pecuniary Interest and the General Nature Thereof

There were no disclosures of pecuniary interest.

4:05 p.m. Councillor C. Davidson arrived to the meeting.

5.0 Approval of Consent Agenda Items

Motion:

23:35

Moved by:

J. Cherniak

Seconded by:

S. Nasser

THAT the Richmond Hill Public Library Board approves the consent agenda, as amended by S. Chait to pull item 8.1 for discussion.

CARRIED UNANIMOUSLY

6.0 Minutes

6.1 Library Board Draft Minutes – April 20, 2023 (Adopted by Consent)

Motion:

23:36

Moved by:

J. Cherniak

Seconded by:

S. Nasser

THAT the Minutes of April 20, 2023 be adopted.

CARRIED UNANIMOUSLY

**6.2 RHPL Board Finance Steering Committee Draft Minutes – April 21, 2023
(Received by Consent)**

Motion:

23:37

Moved by:

J. Cherniak

Seconded by:

S. Nasser

THAT the RHPL Board Finance Steering Committee Draft Minutes of of April 21, 2023 be received.

CARRIED UNANIMOUSLY

4:10 p.m. S. Ma arrived to the meeting.

7.0 Presentations

7.1 DEI Update

Steph Robello, Director of Design and Strategy, Feminuity

7.2 Strategic Plan Updates

Robin Fribance, Director, Experience & Strategy

Motion:

23:38

Moved by:

J. Cheriak

Seconded by:

S. Nasser

THAT the DEI Update and Strategic Plan Updates presentations be received for information, and that staff explore integrating the Boards' suggestions on reporting strategic plan updates.

CARRIED UNANIMOUSLY

8.0 Reports

8.1 2023 Q1 Financial Update Report SRLIB23.09

Motion:

23:39

Moved by:

S. Nasser

Seconded by:

S. Ma

That the Richmond Hill Public Library Board receive the report for information.

CARRIED UNANIMOUSLY

8.2 2023 Q1 Strategic Plan Progress Report SRLIB23.09 (Received by Consent)

Motion:

23:40

Moved by:

J. Cherniak

Seconded by:

S. Nasser

That the Richmond Hill Public Library Board receive the report for information.

CARRIED UNANIMOUSLY

9.0 New Business

9.1 New Motions

9.2 Correspondence (Received by Consent)

9.2.1 * Article from Liberal – dated May 12, 2023

6 ways Richmond Hill library may surprise you

9.2.2 * Donation – May 12, 2023

Motion:

23:42

Moved by:

J. Cherniak

Seconded by:

S. Nasser

That the Correspondence be received for information.

CARRIED UNANIMOUSLY

9.3 Member Announcements

- 9.3.1 Brand Launched (verbal, J. Dyer)
- 9.3.2 Website Launched (verbal, R. Fribance)
- 9.3.3 Denison Global Forum Presentation (verbal, R. Fribance)
- 9.3.4 RG Indigenous Mural unveiling June 17, 2023 (verbal, Y. Hwang)
- 9.3.5 ULC Honourable Mention (verbal, D. Solomon)
- 9.3.6 Team Creativity Day (verbal, D. Solomon)
- 9.3.7 Councillor Castro Liu invited all to attend his Ward 3 Community BBQ on Saturday, June 17th, 5:30pm at Richmond Green Park

10.0 Date of Next Meetings

The next Regular Meeting of the Library Board will be held on:

Thursday, June 15, 2023 @ 4:00 p.m. at Central Branch.

11.0 Adjournment

Motion:

23:43

Moved by:

Councillor C. Liu

Seconded by:

Councillor S. Thompson

THAT the meeting be adjourned at 5:39 p.m.

CARRIED UNANIMOUSLY

Respectfully submitted,

“Signed version on file in the Administration Offices”

Stephen Chait

Chair

Darren Solomon

Chief Executive Officer



Subject: Including RHPL on Facilities for Special Occasion Permits in the Municipal Alcohol Policy Report

For: Information

Date: June 15, 2023

Report #: SRLIB23.10

To: Richmond Hill Public Library Board

From: Josh Dyer, Director, Content and Engagement

SUMMARY

The consumption of alcohol is prohibited in most City of Richmond Hill facilities even if a Special Occasion Permit (SOP) has been issued, unless a resolution from City Council authorizes such an event. However, there are various designated City properties where alcohol use is permitted.

As the Library moves towards offering more culinary based experiences, attracting non-traditional library users, and looking for new revenue opportunities such as special event space rentals and fundraising events, the ability to acquire SOPs for alcohol consumption is going to become increasingly important. With that in mind, the Library intends to prepare a report to request Richmond Hill City Council to amend its [Municipal Alcohol Policy](#) to include RHPL's branches to their list of facilities where alcohol permits are allowed.

RECOMMENDATION

That the Richmond Hill Public Library Board:

1. Receive the report *Including RHPL on Facilities for Special Occasion Permits in the Municipal Alcohol Policy Report* as information.

RATIONALE

The Liquor License Act of Ontario (L.L.A) prohibits the consumption of alcoholic beverages in public places unless a license or a SOP has been issued by the Alcohol and Gaming Commission of Ontario (AGCO). While the AGCO assumes responsibility for issuing permits throughout the province, the City of Richmond Hill's [Municipal Alcohol Policy](#) (MAP) strictly prohibits alcohol consumption within City facilities, with the exception of those facilities that have been pre-approved under the "Facilities for Special Occasion Permits" (Appendix A).

This list of pre-approved facilities encompasses a broad range of city-owned venues such as arenas, recreation centers, and community centers. Much like these facilities, libraries facilitate community gathering and offer spaces for private events. In fact, our Central branch is one of the most visited public buildings in the city. RHPL is an essential hub whose core role is to leverage its spaces to connect and build community through learning, discovery, and entertainment.

Notably, culinary literacy classes and musical performances have gained considerable popularity as library offerings, effectively enhancing our community engagement strategy. These new programs have become an important part of our strategic approach and we plan on expanding these types of experiences moving forward, given the significant interest they have generated at the Library. The Library's Financial Sustainability Initiative also recognizes the potential of special events and space rentals as revenue sources. These new offerings are all examples of how RHPL is expanding and enhancing its reach to new library users and non-

users alike, and the ability to include alcohol consumption or sale as part of these experiences greatly increases the Library's relevance and appeal for many people in our community.

In light of the aforementioned factors, the Library will be requesting City Council to include Richmond Hill Public Library branches and spaces on the City's pre-approved list of Facilities for Special Occasion Permits. If granted, it is important to emphasize that the Library comply with the MAP and strictly adhere to all AGCO regulations governing the sale, serving, and consumption of alcohol during special occasions.

Facilities of Special Occasion Permits

- Bayview Hill Community Centre
- Bond Lake Arena
- David Dunlap Observatory
- Ed Sackfield Arena
- Elgin Barrow Arena Complex
- Elgin West Community Centre
- Elvis Stojko Arena
- George Forster House
- Lake Wilcox Community Centre
- Langstaff Community Centre
- Lois Hancey Aquatic Centre
- M.L. McConaghy Centre
- Oak Ridges Community Centre
- Ozark Park Richmond Green – Shelter B
- Richmond Green Sports Complex
- Richmond Hill Heritage Centre
- Richvale Community Centre
- Robert Holland Interpretive Centre
- Rouge Woods Community Centre
- Tom Graham Arena Complex
- Town Park – Picnic Shelter



Subject: Richmond Hill Public Library Indigenous Land Acknowledgement Report

For: Approve

Date: June 15, 2023

Report #: SRLIB23.11

To: Richmond Hill Public Library Board

From: Darren Solomon, CEO & Robin Fribance, Director, Strategy and Service Innovation

SUMMARY

The purpose of this report is to request approval for the adoption of an Indigenous Land Acknowledgement for the Library. For consistency, it is the same statement that was adopted by City Council for the City of Richmond Hill.

We will use the statement at the opening of Board Meetings and further guidelines on its usage will be developed over the coming months with the support of a subject matter expert.

The adoption of the statement is an important, but not the only, tactic in the Library's broader journey towards advancing reconciliation.

RECOMMENDATION

That the Richmond Hill Public Library Board:

1. Approve the adoption of the following statement, as the Library's Indigenous Land Acknowledgement:

We are gathering on lands that have been home to First Nations Peoples from time immemorial. We acknowledge that what we now call Richmond Hill is on the Treaty Lands and Territory of the Mississaugas of the Credit First Nation and the Mississauga and Chippewa Nations of the Williams Treaty. We also recognize that we are on part of the traditional territories of the Haudenosaunee and the Huron Wendat.

We would also like to acknowledge all First Nation, Inuit and Métis peoples from across North America, also known as Turtle Island, who now reside in the City of Richmond Hill. We are committed to rebuilding constructive and cooperative relationships.

2. Add this Indigenous Land Acknowledgement to Library Board Meeting agendas to be read by the Chair.

RATIONALE

Purpose of Land Acknowledgements

A Land Acknowledgement is a formal statement recognizing the unique and enduring relationship that exists between Indigenous Peoples and their traditional territories.

To recognize the land is an expression of gratitude and appreciation to those whose territory we reside and conduct our work on, and is a way of honouring the Indigenous people who have been living and working on the land from time immemorial. It is an act

of reconciliation which helps us develop an understanding of the long-standing history that has brought us to reside on the land, as well as to seek to understand our place within that history. A Land Acknowledgement also helps us understand our present participation in colonialism, which is a current ongoing process. Acknowledging the land is Indigenous protocol.

Background

RHPL has not had a formal Indigenous Land Acknowledgement to date. While conversations about creating one began more than two years ago, we decided to wait for the City of Richmond Hill (CRH) to formulate a Land Acknowledgement, which the Library would then adopt for consistency.

CRH worked with Shared Path Consultation Initiative (SPCI) to undertake engagements, gather feedback, and finalize a Land Acknowledgement text, and the resulting statement below was passed by City Council on March 22, 2023. Thus, the City's new Official Land Acknowledgement is:

We are gathering on lands that have been home to First Nations Peoples from time immemorial. We acknowledge that what we now call Richmond Hill is on the Treaty Lands and Territory of the Mississaugas of the Credit First Nation and the Mississauga and Chippewa Nations of the Williams Treaty. We also recognize that we are on part of the traditional territories of the Haudenosaunee and the Huron Wendat.

We would also like to acknowledge all First Nation, Inuit and Métis peoples from across North America, also known as Turtle Island, who now reside in the City of Richmond Hill. We are committed to rebuilding constructive and cooperative relationships.

RHPL's Approach

Despite the awakening experienced by thousands of Canadians following the discovery of human remains within the borders of former Indian residential schools, many still lack the knowledge or understanding to begin their journey toward Truth and Reconciliation. As noted by the Honourable Justice Murray Sinclair, Chair of the Truth and Reconciliation Commission, "Education got us into this mess and education will get us out of it."

As an inclusive space where knowledge and perspectives are shared and gained, bridging this knowledge gap is core to RHPL's purpose and values. We recognize that work needs to be done to learn about our relationship with Indigenous peoples, the territory on which we are situated, and how we can prepare ourselves to partner towards reconciliation with Indigenous communities.

With growing societal pressure to respond to issues related to Indigenous reconciliation, organizations often risk undertaking unsubstantial actions leading to minimal impact. To mitigate this risk, RHPL is working with an expert consultant to move beyond tactics, by developing a meaningful Indigenous Reconciliation Strategy and Action Plan to advance reconciliation.

The plan will include a Land Acknowledgement Kit that will be tailored to the unique needs of RHPL. It will provide additional education on the statement, guide us on how and when to use it, and empower our team to contextualize and adapt the statement for the various ways the Library engages with the community.

Creating a deeper Indigenous Reconciliation Strategy and Action Plan will enable RHPL to advance reconciliation as effectively as possible and further its role as a public space where our community can gather, learn, reflect and, most importantly, be inspired to

action. We are targeting the National Day for Truth and Reconciliation on September 30th, 2023 to have a finalized plan.

ATTACHMENTS

1. Report on *Land Acknowledgement* done for City of Richmond Hill by Shared Path Consultation Initiative



Shared Path
Consultation
Initiative

REPORT ON LAND ACKNOWLEDGEMENT

City of Richmond Hill

PURPOSE

A land acknowledgement is an opportunity for the wider society to remember, recognise, and rebuild a relationship with those communities who first had a relationship with this land...

Submitted

7 March 2023

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INTENTIONS

It is our understanding that the City of Richmond Hill Strategy and Government Relations staff have reached out to various First Nations to discuss the creation of a Land Acknowledgement (L.A.). Not everyone who responded to the initial drafts of the L.A. were pleased with the results. Thus, there is a desire to resolve these issues to rebuild better relationships.

In May of 2022, the Shared Path Consultation Initiative (SPCI or Shared Path) was contacted with a request to undertake engagements, gather feedback, and finalise a Land Acknowledgement text. An agreement was reached, and a contract signed in June of 2022. Since then, the Executive Director of Shared Path has moved on to another organisation. In the interim, the responsibilities for this work have been taken up by board members and friends of Shared Path.

LAND ACKNOWLEDGEMENT WORDING

We are gathering on lands that have been home to First Nations Peoples from time immemorial. We acknowledge that what we now call Richmond Hill is on the Treaty Lands and Territory of the Mississaugas of the Credit First Nation and the Mississauga and Chippewa Nations of the Williams Treaty. We also recognize that we are on part of the traditional territories of the Haudenosaunee and the Huron Wendat.

We would also like to acknowledge all First Nation, Inuit and Métis peoples from across North America, also known as Turtle Island, who now reside in the City of Richmond Hill. We are committed to rebuilding constructive and cooperative relationships.

HISTORY OF LAND ACKNOWLEDGEMENTS

Since the 1700s, the Mohawk community of Kanesatake had requested recognition of their claims to land near Oka, Quebec. Despite this, the municipality built a nine-hole golf course in 1961 on land used by the community as a commons area and burial ground. In 1989, the mayor of Oka announced the further expansion of its municipal golf and the construction of luxury condominiums course onto Mohawk territory. This led to a 78-day armed standoff and the subsequent creation of the Royal Commission on Aboriginal Peoples who released its final five-volume, 4,000-page report in 1996.

One of RCAPs recommendations was the creation of a Truth and Reconciliation Commission to address the effects of the Indian School system built by the federal government. It was formed in 2008 and ninety-four calls-to-action were released in 2015. Acknowledgements of the wider society's occupation of the traditional territories of those who were here first, have become more common since then.

These statements recognize relationships and, when done in the spirit of truth and reconciliation, set intentions for creating and maintaining respectful, reciprocal relationships. For this reason, it is key to understand the rationale and implications for why each Nation (or organization) is consulted as part of the process.

APPROPRIATE OCCASIONS FOR LAND ACKNOWLEDGEMENTS

The appropriate use of a Land Acknowledgement is as an accompaniment to the Royal Anthem, the National Anthem, or formal prayer that is used to open ceremonial &/or official occasions under the auspices of the City of Richmond Hill. The informal use of such a statement would only be considered if

it served as a reminder of the relationship it is recognising, e.g., a planning meeting in which fundamental land rights are at stake. If so, then it would be something to be discussed rather than as a mere preamble.

IDENTIFYING RIGHTS HOLDERS AND STAKEHOLDERS

Rights Holders

In recognition of the Land, one is recognising the communities to whom that Land belongs. There are several provisos. First, is the fact that both pre and post contact, these communities shifted across the landscape creating multiple interests in specific territories. Second, while specific treaties were signed with specific communities, and certain lands were specifically reserved for them, the interest of these communities is in the whole territory traditional to their settlement and livelihood. Third, while not all communities signed treaties, they still maintain Aboriginal Rights*. Fourth, as indicated, some communities also have Treaty Rights*. Fifth, both Aboriginal and Treaty Rights are now guaranteed in Sections 25 & 35 of the *Constitution Act, 1982*. Sixth, since then numerous court cases (*Sparrow, 1990; Delgamuukw, 1997; Haida, 2004, Taku River, 2004; Mikisew Cree, 2005; Hiawatha, 2006, Tsilhqot'in, 2014; Lil'wat & Squamish, 2014; SON, 2017; Peel, 2019*) have instantiated these rights, particularly consultation & accommodation regarding the use of their territory. Seventh, that the Free, Prior, and Informed Consent regarding the use of land traditional to Indigenous Peoples, as stipulated in the *United Nations Declaration of Indigenous Peoples, 2007*, has been accepted by the federal government. Eighth, are the Inherent Rights, granted by the Creator, to sovereignty and self-determination, that many communities regard as underlying all others. Such communities are rightly regarded as “rights holders”.

Stakeholders

Since the mid-nineteenth century the processes of resource extraction, land clearing, and municipal growth have disrupted traditional livelihoods. This, along with the legislative regulation of native peoples, have dislocated many into towns and cities. This may have been to settlements within their traditional territories, but over time economic opportunities have drawn them to many new places. While they still retain Aboriginal Rights, and now have a stake in this new setting, they remain guests of the communities in whose traditional territory they have located. Even if they are born and raised in the municipality, they are as all other newcomers. Such people are rightly regarded as “stakeholders”.

Differences

Though the two groups can overlap, depending on their location and their level of rights, the essential distinctions are:

1. Rights holders have rights & benefits. These are tied to Aboriginal Rights but are also linked to the Treaty Rights of a given First Nation &/or the territory traditional to that First Nation, or the territory traditional to a particular Metis community. This also includes the cultural heritage of that territory.
2. Stakeholders have programmes & services. These are tied to Aboriginal Rights, but are not specifically tied to a treaty, territory, or the cultural heritage of that territory.

Aboriginal Rights

This refers to inherent privilege. It includes protecting the Environment that supports community survival, and those areas of cultural significance that sustain its connection to the land. It encompasses hunting, fishing, trapping, and harvesting medicinal and food plants. It honours burial and other sacred sites and strengthens the community's spiritual relationship with the land. This also refers to the community's ability to govern itself and participate in all governance and operational decisions about the management of resources and the use of land. *

Treaty Rights

This refers to the sovereignty privilege granted by every Treaty to which a First Nation is a signatory to. By extension, it may include Modern Treaties, Settlement Agreements, Self-government agreements, etc. with any Aboriginal community. *

**Source: Beausoleil First Nation, Consultation and Accommodation Community Guide, draft 24 April 2017 (see Module 1 - Distinct Societies & Unique Cultures 1st edition [<https://www.inciteplanning.com/services>])*

Draft Phrasing

The phrases regarding the Huron Wendat and Haudenosaunee are in recognition of their Aboriginal, territorial, and cultural interests in Richmond Hill. The references to the Williams Treaty First Nations are in recognition of their Aboriginal and Treaty rights. The Mississaugas of the Credit First Nation have all of these. The listing of First Nations, the Metis, and Inuit is a stakeholder's reference alluding to constitutional recognition.

Consultation Table

Table 1: List of groups contacted and rationale for why each group should be consulted.

Group	Aboriginal Rights	Treaty Rights	Traditional Territory	Cultural Heritage	Stakeholder Privilege
Beausoleil First Nation	✓	✓			
Georgina Island First Nation	✓	✓			
Rama First Nation	✓	✓			
Alderville First Nation	✓	✓			
Curve Lake First Nation	✓	✓			
Hiawatha First Nation	✓	✓			
Scugog Island First Nation	✓	✓			
Mississaugas of the Credit First Nation	✓	✓	✓	✓	
Six Nations	✓	✓	✓	✓	
Nation Huronne-Wendat	✓		✓	✓	
Metis Nation of Ontario	✓			✓	
Jay Shea	✓				✓
Matt Bergman	✓				✓

CONSULTATION PROCESS

SPCI Mission

Shared Path's process for undertaking any contractual consultation work is grounded in our mission statement and guiding principles. We exist to facilitate and support Indigenous and local governments, institutions, and organizations, to navigate the challenges of an emerging truth and reconciliation landscape. We do this by conducting research, facilitating relationship-building opportunities, and developing educational resources for a variety of audiences in the planning field.

What that means in practice is that we are a third party, not representative of any government, industry, institution, First Nation, or Indigenous community (Metis or urban). We rely on the experience, expertise, and resources of our Board, staff and many volunteers.

SPCI Principles

Shared Path's guiding principles are:

- Respect for Indigenous ways of knowing, worldviews, and epistemologies
- Reciprocal relationships between Indigenous and non-Indigenous governments & institutions
- Embracing consultation and accommodation processes and procedures

Connecting

Project leads contacted each First Nation and the Metis Nation of Ontario through existing relationships. They made it clear that Shared Path was contracted to follow through on the work started by Richmond Hill staff last year. They reviewed feedback provided during the consultation of the initial land acknowledgement proposed last year, provided context for why Richmond Hill was reaching out a second time, and ask for additional thoughts.

Table 2: List of groups contacted and response to proposed wording.

Group	contact	response	adjust	accept
Beausoleil First Nation	✓			
Georgina Island First Nation	✓			
Rama First Nation	✓			
Alderville First Nation	✓			
Curve Lake First Nation	✓			
Hiawatha First Nation	✓			
Scugog Island First Nation	✓			
Mississaugas of the Credit First Nation	✓	✓	✓	✓
Six Nations	✓			
Nation Huronne-Wendat	✓			
Metis Nation of Ontario	✓			
Jay Shea	✓	✓		
Matt Bergman	✓	✓		

Reciprocity

In the spirit of reciprocity, and in recognition that consultation preys on the community's resources, Shared Path will ensure that each Nation consulted receives our standard honorarium of \$200 per consultation session.

Our Team

Shared Path leadership includes Indigenous and non-Indigenous professionals, as well as current and former First Nation Chiefs. It is through these relationships with many consultation staff, elders, and elected officials that our organization can provide guidance to local governments on specific questions pertaining to land. The following folks all assisted in this effort:

Carolyn King – President of SPCI

David Stinson – Board Member of SPCI

Marty Cooper – Staff from ASI

Dali Carmichael – Staff of SPCI

Morgan Peters – Former Executive Director of SPCI

MOVING BEYOND THE LAND ACKNOWLEDGEMENT

In some ways, writing a Land Acknowledgement without a context of relationships with First Nations is akin to writing marriage vows for someone you never intend to live with. None-the-less, this attempt at an acknowledgement can begin to rebuild relationships with the rights holders who graciously host the City of Richmond Hill. One step in this direction might use the occasion of the recent municipal election as an opportunity to visit some of the First Nations to thank them for hosting Richmond Hill. This should be done by the Mayor, and perhaps a councillor, along with a senior staff or two. It could be a short deputation to their Chief and Council.

Beyond that there are upcoming celebrations in some communities, as well as Richmond Hill that may serve as social occasions to get to know one another better. There are also training opportunities that SPCI can provide for Richmond Hill's staff and leadership.

TIMELINE

- 12 May 2022- Richmond Hill staff contact Shared Path Consultation Initiative with a request to undertake engagements with Indigenous groups to gather feedback and finalize text of a Richmond Hill Land Acknowledgement.
- 13 June 2022- Purchase agreement finalized for Shared Path work.
- 15 June 2022 - Indigenous Matters Paper discussed the key issues raised during this early Engagement with Indigenous communities. It asks good questions:
 - Which Indigenous peoples do we currently consult with, and for what purposes? (e.g., development applications, parks planning, infrastructure planning, archaeological resources)
 - How can we incorporate appropriate Treaty rights into our Official Plan?
 - What is the hierarchy of the planning framework when accounting for Indigenous interests as they relate to land treaties? More specifically, do treaty rights trump provincial plans and policies? Should our understanding be acknowledged in the Official Plan? If so, where?
 - The City is presently consulting on a Land Acknowledgement, should this statement also be included in the Official Plan?
- 7 July 2022 – SPCI Executive Director announces a change in employment. SPCI board agrees to fulfill the terms of the contract.
- 10 August 2022 – Richmond Hill staff first meeting with Shared Path Board to discuss issues.
- 14 September 2022 – 2nd meeting between Richmond Hill staff and SPCI Board. Discussed timelines, issues, and reasons for a L.A.
- 23 September 2022 – SPCI discusses draft language.
- 24 October 2022 – SPCI discusses contacts.
- 26 October 2022 – 3rd meeting between Richmond Hill staff and SPCI Board. Discussed timelines, contacts, and report content.
- 6 December 2022 – Fourth meeting between Richmond Hill staff and SPCI Board. Discussed consulting drafting team.
- 13 December 2022 – SPCI drafting team discusses L.A. content.
- 9 January 2023 - SPCI drafting team discusses L.A. content.
- 10 January 2023 – 5th meeting between Richmond Hill staff and SPCI Board. Discussed new draft, consulting, and timelines.
- 20 January 2023 – 6th meeting between Richmond Hill staff and SPCI Board. Discussed new draft and consulting.
- 26 January 2023 – 7th meeting between Richmond Hill staff and SPCI Board. Update on timing.
- 31 January 2023 – 8th meeting between Richmond Hill staff and SPCI Board. Update on report and consultation.
- 13 February 2023 – 10th meeting between Richmond Hill staff and SPCI Board. Update on report and consultation.
- 21 February 2023 – Mayor of Richmond Hill attends MCFN 11th Annual Historical Gathering.



Subject: 2022 Year-End Audited Financial Statements Report

For: Approve, Information

Date: June 15, 2023

Report #: SRLIB23.12

To: Richmond Hill Public Library Board

From: Andrew Li, Financial Management Advisor, City of Richmond Hill

SUMMARY

The purpose of this report is to provide the audited financial results of the Library Board for the year ended December 31, 2022. The auditor has found that the RHPL Financial Statements present fairly and the Board Finance Steering Committee have received the reports and recommend them to the full Board.

RECOMMENDATION

That the Richmond Hill Public Library Board:

1. Approve the 2022 Audited Financial Statements (Attachment 1) and authorize the Board Chair and Chief Executive Officer to sign the Financial Statements;
and

2. Receive the Grant Thornton Report to the Board of Directors: Audit Strategy and Results, for the year ended December 31, 2022 (Attachment 2) for information.

RATIONALE

As required under the Public Libraries Act, an annual audit of the public library board accounts and transactions must be carried out by an auditor appointed under the Municipal Act. The Library depends on the City of Richmond Hill's Finance team to support the audit process and, working through them, the Library engaged the services of Grant Thornton, LLP, Chartered Professional Accountants, external auditor for the City of Richmond Hill.

Grant Thornton's responsibility is to express an opinion on these financial statements, based on their audit. In their opinion, these financial statements present fairly, in all material respects, the financial position of the Library Board as of December 31, 2022 and in accordance with Canadian generally accepted accounting principles.

The auditor will be in attendance to answer any questions on the report and findings.

ATTACHMENTS

1. 2022 Audited Financial Statements
2. Report to the Board of Directors: Audit Strategy and Results for the year ended December 31, 2022

Financial statements of

**Richmond Hill Public
Library Board**

December 31, 2022

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Richmond Hill Public Library Board

December 31, 2022

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Independent auditor's report

To the members of the Board of Directors of the Richmond Hill Public Library Board

Opinion

We have audited the financial statements of the Richmond Hill Public Library Board (“the Library Board”), which comprise the statement of financial position as at December 31, 2022, 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.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Richmond Hill Public Library Board as at December 31, 2022, and its results of operations, its changes in its net financial assets, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Library 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 these 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 Library Board's ability to continue as a going concern, disclosing, as applicable, matters related to a going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Library 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 generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our 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 Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

Markham, Canada
Month XX, 2023

Chartered Professional Accountants
Licensed Public Accountants

RICHMOND HILL PUBLIC LIBRARY BOARD

Statement of Operations

Year ended December 31, 2022

	<u>2022</u> <u>Budget</u> \$	<u>2022</u> <u>Actual</u> \$	2021 <u>Actual</u> \$
REVENUE			
Municipal contribution			
Operating	7,969,400	7,969,400	7,777,500
Contribution from City for maintenance, utility and supply charges	919,400	965,642	865,059
Repairs and replacement	900,000	900,000	600,000
Contributed tangible capital assets	1,143,876	968,529	295,493
Grants			
Province of Ontario	118,500	118,499	118,499
Other	3,700	39,700	24,115
York Region District School Board	322,100	297,200	310,400
Fines	19,300	16,380	15,636
Fees	153,600	44,794	24,856
Sales	-	24,481	5,192
Interest income	19,417	19,417	17,896
Donations and bequests	-	2,179	1,828
	11,569,293	11,366,221	10,056,474
EXPENSES			
Salaries and benefits	7,056,400	6,802,187	5,979,172
Amortization of tangible capital assets	1,482,866	1,482,866	1,597,673
Maintenance, utility and supply charges	933,336	979,578	865,563
Contracts & services	1,721,800	1,408,962	1,122,560
Transfer (from) to reserve of the City of Richmond Hill	(216,200)	300,000	652,424
Collection development	321,989	405,386	374,322
Materials & supplies	67,537	97,580	82,883
Special projects	-	81,429	12,436
	11,367,728	11,557,988	10,687,033
Annual surplus (deficit)	201,565	(191,767)	(630,559)
Accumulated surplus, beginning of year	6,883,334	6,883,334	7,513,893
Accumulated surplus, end of year	7,084,899	6,691,567	6,883,334

RICHMOND HILL PUBLIC LIBRARY BOARD
Statement of Financial Position
December 31, 2022

	<u>2022</u>	<u>2021</u>
	\$	\$
FINANCIAL ASSETS		
Cash	132,105	221,200
Accounts receivable		
City of Richmond Hill	2,391,541	2,380,357
Other	93,173	59,387
	<u>2,616,819</u>	<u>2,660,944</u>
LIABILITIES		
Accounts payable and accrued charges	763,108	622,896
Accrued vacation pay	182,840	147,001
Employee future benefits (Note 3)	133,663	138,227
	<u>1,079,611</u>	<u>908,124</u>
NET FINANCIAL ASSETS	<u>1,537,208</u>	<u>1,752,820</u>
NON - FINANCIAL ASSETS		
Tangible capital assets (Note 5)	5,060,674	5,050,873
Prepaid expenses	93,685	79,641
	<u>5,154,359</u>	<u>5,130,514</u>
Accumulated Surplus (Note 6)	<u>6,691,567</u>	<u>6,883,334</u>

RICHMOND HILL PUBLIC LIBRARY BOARD
Statement of Cash Flows
Year ended December 31, 2022

	2022	2021
	<u>Actual</u>	<u>Actual</u>
Operating activities		
Annual deficit	(191,767)	(630,559)
Change in non-cash items		
Amortization of tangible capital assets	1,482,867	1,597,673
Revenue recognized on contributed capital assets	(968,530)	(295,493)
Loss on disposal of tangible capital assets	13,936	504
	528,273	1,302,684
Change in non-cash assets and liabilities		
Change in accounts receivable - City of Richmond Hill	(11,184)	1,022,454
Change in accounts receivable - Other	(33,786)	(657)
Change in accounts payable and accrued liabilities	140,212	(1,382,901)
Change in accrued vacation pay	35,839	37,401
Change in employee future benefits liability	(4,564)	(5,101)
Change in prepaid expenses	(14,044)	(14,054)
	112,473	(342,858)
	448,979	329,267
Capital activities		
Acquisition of tangible capital assets	(538,074)	(430,212)
Net change in cash	(89,095)	(100,945)
Cash, beginning of year	221,200	322,145
Cash, end of year	132,105	221,200

RICHMOND HILL PUBLIC LIBRARY BOARD
Statement of Change in Net Financial Assets
Year ended December 31, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
Annual surplus (deficit)	201,565	(191,767)	(630,559)
Acquisition of tangible capital assets	(1,506,603)	(1,506,604)	(725,705)
Amortization of capital assets	1,482,866	1,482,867	1,597,673
Loss on disposal of tangible capital assets	-	13,936	504
	(23,737)	(9,801)	872,472
Change in prepaid expenses	-	(14,044)	(14,054)
	(23,737)	(23,845)	858,418
Change in net financial assets	177,827	(215,612)	227,859
Net Financial assets, beginning of year	1,752,820	1,752,820	1,524,961
Net Financial assets, end of year	1,930,647	1,537,208	1,752,820

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Richmond Hill Public Library Board

Notes to the financial statements

December 31, 2022

1. Nature of operations

The Richmond Hill Public Library Board (the "Library Board") is a local board of The City of Richmond Hill (the "City") and operates under the provision of the Public Libraries Act. The Library Board is a registered charity and is not subject to income taxes under Section 149(1) of the Income Tax Act (Canada).

2. Significant accounting policies

The financial statements of the Richmond Hill Public Library Board (the "Library Board") are the representations of management prepared in accordance with accounting standards, as recommended by the Public Sector Accounting Board ("PSAB") of Chartered Professional Accountants (CPA) Canada.

Significant accounting policies adopted by the Library Board are as follows:

i) Cash and cash equivalents

Cash and cash equivalents are comprised of cash on hand, demand deposits and bankers acceptances, all of which are highly liquid, subject to insignificant risk of changes in value and have a short-term maturity of less than 90 days.

ii) Revenues and expenses

Revenues and expenses are reported on the accrual basis of accounting. The accrual basis of accounting recognizes revenues in the period in which the transactions or events occurred that give rise to the revenue; expenses are recognized in the period the goods or services are acquired, and a legal liability is incurred or transfers are due.

iii) Non-financial assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have lives extending beyond the current year and are not intended for sale in the ordinary course of operations. Tangible capital assets and other non-financial assets are accounted for as assets by the Library Board because they can be used in the provision of services in future periods.

Tangible capital assets

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

Library collection	7 years
Machinery and equipment	4 - 15 years
Furniture and fixtures	3 - 10 years
Other	15 years

Amortization

One half of the amortization is charged in the year of acquisition and in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

Contribution of tangible capital assets

Tangible capital assets received as contributions are recorded at their fair value as the date of receipt and also are recorded as revenue.

Richmond Hill Public Library Board

Notes to the financial statements

December 31, 2022

2. Significant accounting policies (continued)

Interest capitalization

The Library Board's tangible capital asset policy does not allow for the capitalization of interest costs associated with the acquisition of tangible capital assets.

iv) *Employee future benefits*

The present value of the cost of providing employees with future benefits programs is expensed as employees earn these entitlements through service. The cost of the benefits earned by employees is actuarially determined using the projected benefit method prorated on service and management's best estimate of retirement ages of employees and expected health care and dental costs.

Any actuarial gains or losses are amortized on a straight-line basis over the expected average remaining service life of all employees covered.

v) *Reserve and Reserve Funds*

The Richmond Hill Public Library Board Donation and Bequest Reserve Fund is to be used for such special purposes as may be approved by The Richmond Hill Public Library Board.

The reserve fund comprises:

- a) Donations and bequests to The Richmond Hill Public Library Board; and
- b) Earnings derived from investments held in this reserve fund.

Unrestricted donations and bequests are recorded as income in the statement of operations in the year of receipt and are transferred to the Donation and Bequest Reserve Fund. The Reserve Fund earns interest based on the rates earned through the investment portfolio managed by the Corporation of the City of Richmond Hill. Expenses incurred will be recorded in the year the cost is incurred, with an annual offsetting transfer from the Reserve Fund.

The Special Purpose Reserve relates to grants and other monies which have been allocated by the Board for special purposes.

vi) *Investment income*

Investment income earned (other than on restricted funds) is reported as revenue in the period earned.

vii) *Government transfers*

Government transfers are recognized in the financial statements as revenue in the financial period in which the events giving rise to the transfer occur, eligibility criteria are met, and reasonable estimates of the amount can be determined.

viii) *Use of estimates*

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amount of assets, liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the year. Actual results could differ from these amounts.

3. Employee future benefits liability

The accrued benefit liability as at December 31, 2022 of \$133,663 (2021 - \$138,227) was based on an actuarial update used for the December 31, 2022 valuation.

The significant actuarial assumptions employed in the actuarial valuations are as follows:

i) *General inflation*

Future general inflation levels were assumed to be 1.75% in 2022 and thereafter.

Richmond Hill Public Library Board

Notes to the financial statements

December 31, 2022

3. Employee future benefits liability (continued)

ii) Interest (discount) rate

The present value of the future benefits as at December 31, 2022 was determined using a discount rate of 3.25%. This corresponds to the assumed inflation rate plus an assumed rate of return of 1.50%.

iii) Health costs

The 12-month ending March 31, 2020 Combined (active & retiree) Health Cost Rates, projected to July 1, 2022, are used as the basis for projecting the future retiree Health Cost Rates. The management assumption for the annual Health Cost Rate escalation for the Library Board is 4.4167% for 2023 vs. 2022 and decreasing by 0.3333% per year over the following 5 years, to 2.75% in 2028 vs. 2027 and later.

iv) Dental costs

Dental costs were assumed to increase at 2.75 % for 2021 and thereafter.

4. Pension agreements

The Library Board makes contributions to the Ontario Municipal Employee Retirement Fund (OMERS). OMERS is a multi-employer defined benefit pension plan which provides pensions for employees of Ontario municipalities, local boards, public utilities and school boards. The pension plan is financed by equal contributions from participating employers and employees, and by the investment earnings of the fund. The most recent actuarial valuation of the Plan was conducted at December 31, 2022. The results of this valuation disclosed total actuarial liabilities of \$130,306 million with respect to benefits accrued for service with actuarial assets at that date of \$123,628 million indicating an actuarial deficit of \$6,678 million. Because OMERS is a multi-employer plan, any Plan surpluses or deficits are joint responsibility of Ontario municipal organizations and their employees. As a result, the Library does not recognize any share of the Plan surplus or deficit. The Library Board recognizes the expense related to this plan as contributions are made. The contribution rate was 9% for wages up to \$64,900 (2021 - 9%) and 14.6% for wages in excess of CPP earning limit \$64,900 (2021 - 14.6%). The amount contributed to OMERS for 2022 was \$466,314 (2021 - \$442,429) for current services and is included as an expense on the statement of operations.

5. Tangible capital assets

	Library Collections	Machinery and Equipment	Furniture and Fixtures	W.I.P.	Total 2022	Total 2021
Cost						
Balance, beginning of year	7,989,259	3,347,768	2,474,950	154,858	13,966,835	14,692,251
Add: Additions during the year	620,380	392,239	395,539	98,446	1,506,604	725,704
Less: Disposals during the year	1,289,051	59,508	242,434	-	1,590,993	1,451,120
Balance, end of year	7,320,588	3,680,499	2,628,055	253,304	13,882,446	13,966,835
Accumulated amortization						
Balance, beginning of year	4,315,851	2,496,810	2,103,301	-	8,915,962	8,768,906
Add: Amortization	1,093,560	299,253	90,053	-	1,482,867	1,597,673
Less: Accum amortization on disposals	1,289,051	59,508	228,498	-	1,577,057	1,450,617
Balance, end of year	4,120,360	2,736,555	1,964,856	-	8,821,772	8,915,962
Net Book Value	3,200,228	943,944	663,199	253,304	5,060,674	5,050,873

Richmond Hill Public Library Board

Notes to the financial statements

December 31, 2022

6. Accumulated surplus

Accumulated surplus consists of the following:

	2022	2021
	\$	\$
Invested in tangible capital assets	5,060,674	5,050,873
Unfunded employees future benefits	(133,663)	(138,227)
Unfunded vacation pay	(182,840)	(147,001)
Special Purpose Reserve Fund	1,308,104	1,494,811
Donation and Bequest Reserve Fund	639,292	622,875
	6,691,567	6,883,331

Reserves and Reserve Fund

The Richmond Hill Public Library Board Donation and Bequest Reserve Fund is comprised of the following funds designated for projects as approved by the Library Board:

Note 6 - reserve and reserve funds

	2022	2021
	\$	\$
Special Purpose Reserve	1,308,104	1,494,811
Local History Digitization	123,000	123,000
Undesignated	516,292	499,875
	1,947,396	2,117,686

DC Reserve Fund

The City of Richmond Hill levies, collects and holds development charges, a component of which is specifically to fund expansion of library services to accommodate growth. Allocations from these funds are approved by the Library Board as part of the annual budget process. Currently, the City is reflecting a balance of \$1,706,427 (2021 - \$1,226,549) of the Library Board's related Development Charges in their segregated Development Charges accounts. This reserve fund is not reflected in these statements.

Richmond Hill Public Library Board

Notes to the financial statements

December 31, 2022

7. Related party transactions

The City of Richmond Hill provides contributions to the operations and capital projects of the Library Board through Municipal Contributions as noted on the statement of operations.

The Statement of Operations reflects the fair value of the contribution from the City for maintenance, utility and supply charges which are provided for nil consideration.

The Library Board operates from buildings owned by the City of Richmond Hill. The cost of these buildings are not included in these financial statements.

Additionally, the City provides accounting services to the Library Board and no fees are charged for these services.

8. Budget figures

The budgets originally approved by the Richmond Hill Public Library Board for 2022, adjusted as noted below, are reflected on the statement of operations and of change in net financial assets.

- a) An amount for amortization expense has been added and is based on management's best estimate of amortization expense determined at the beginning of the year. Amortization expense was not included in the original Library Board approved budget.
- b) Amounts for the cost of contributed tangible capital assets and the related revenue have been added and are based on management's best estimate of the value of contributed tangible capital assets determined at the beginning of the year. Neither the cost of the contributed tangible capital assets nor the revenue was included in the original Library Board approved budget.
- c) Amounts included in the original Library Board approved capital budget which are not recognized as tangible capital assets are included in statement of operations under the appropriate functional expense category, while those recognized as tangible capital assets are include in the consolidated statement of change in net financial assets.

Adopted budget	2022
	\$
Budgeted annual surplus	-
Adjustments to the adopted budget	-
Increase in the Reserves and Reserve Funds	16,417
Amortization of tangible capital assets	(1,482,866)
Acquisition of contributed tangible assets	1,668,014
Budgeted surplus per statement of operations:	201,565



Richmond Hill Public Library Board

For the year ended December 31, 2022

Report to the Board of Directors
Audit strategy and results

June 16, 2023

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Appendices

Appendix A – Overview and approach
Appendix B – Draft Management representation letter
Appendix C – PSAS accounting developments
Appendix D – Auditing developments

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Executive summary

Purpose of report and scope

The purpose of this report is to engage in an open dialogue with you regarding our audit of the financial statements of Richmond Hill Public Library Board (the "Library") for the year ended December 31, 2022. This communication will assist the Board of Directors in understanding our overall audit strategy and results of audit procedures and includes comments on misstatements, significant accounting policies, sensitive estimates and other matters.

The information in this document is intended solely for the information and use of the Board of Directors and management. It is not intended to be distributed or used by anyone other than these specified parties.

We have obtained our engagement letter dated January 14, 2022, which outlines our responsibilities and the responsibilities of management.

We were engaged to provide the following deliverables:

Deliverable
Report on the December 31, 2022 financial statements
Communication of audit strategy and results

Status of our audit

We have substantially completed our audit of the financial statements of the Library and the results of that audit are included in this report.

We will finalize our report upon resolution of the following items that were outstanding as at June 15, 2023:

- Receipt of signed management representation letter (a draft has been attached in the appendices);
- Approval of the financial statements by the Board of Directors; and
- Procedures regarding subsequent events.

Approach

Our audit approach requires that we establish an overall strategy that focuses on risk areas. We identify and assess risks of material misstatement of the financial statements, whether due to fraud or error. The greater the risk of material misstatement associated with an area of the financial statements, including disclosures, the greater the audit emphasis placed on it in terms of audit verification and analysis. Where the nature of a risk of material misstatement is such that it requires special audit consideration, it is classified as a significant risk.

Our approach is discussed further in the Appendix A.

Audit risks and results

We have executed our audit in accordance with our approach summarized in Appendices A and B. We highlight our significant findings in respect of audit risks and responses, significant transactions, risks and accounting practices and other areas of focus.

Significant risks

Area of focus	Why there is a risk	Our response and findings
Fraud risk from management override	Due to the small accounting department there is a risk of management override of controls.	<ul style="list-style-type: none"> We obtain a report of journal entries recorded during the year and perform data analytics. We do a test of manual journal entries where override may be plausible. <p>We noted no issues with our testing of journal entries.</p>

Other areas of focus

Area of focus	Matter	Our response and findings
Completeness and existence of operating expenses and accrued liabilities	The accrued liabilities may be understated due to inaccurate estimates	<ul style="list-style-type: none"> Review of accrued liabilities compared to prior year, detailed analytical review of expenses compared to prior year/budget. Testing of a sample of expenses during the year and subsequent to year end. <p>No issues noted.</p>
Tangible capital assets	Valuation of additions, including contributed assets, as well as appropriateness of amortization.	<ul style="list-style-type: none"> Testing of additions, recalculation of amortization expense and testing of disposals including review of pooled asset categories. <p>No issues noted.</p>

Area of focus	Matter	Our response and findings
Completeness of employee compensation expenses	Accrued liabilities may be understated for payroll-related costs, as well as actuarial-determined liabilities.	<ul style="list-style-type: none"> Review of supporting documentation and management estimates with respect to completeness and accuracy of significant payroll-related accruals, analysis of payroll expenses by department compared to expectations, and review of actuarial reports and key inputs that would impact the post-employment benefit liability. <p>No issues noted.</p>

Other findings from the audit

Area of focus	Matter	Our response and findings
Fraud and illegal acts	Our audit procedures were performed for the purpose of forming an opinion of the financial statements and although these procedures might bring possible fraudulent or illegal activities to our attention, our audit procedures are less likely to detect material misstatements arising from fraud or other illegal acts because such acts are usually accompanied by acts designed to conceal their existence.	Our inquiries of management did not reveal any fraud and illegal acts. We did not detect any fraudulent or illegal activities or any material misstatements resulting from fraudulent or illegal activities during our audit.
Litigation proceedings	We are required to ensure that all litigation and contingencies are identified and appropriately accounted for in the financial statements.	Based on management's representations and a review of legal invoices during the year, we are not aware of any claims or possible claims against the Library that would result in a contingent liability.

Adjustments and uncorrected misstatements

Adjustments

No adjustments were made as part of the audit.

Uncorrected misstatements

We have no non-trivial unadjusted misstatements to report.

Summary of disclosure matters

Our audit did not identify any unadjusted non-trivial misstatements of disclosure matters.

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Other reportable matters

Internal control

The audit is designed to express an opinion on the financial statements. We obtain an understanding of internal control over financial reporting to the extent necessary to plan the audit and to determine the nature, timing and extent of our work. Accordingly, we do not express an opinion on the effectiveness of internal control.

If we become aware of a deficiency in your internal control over financial reporting, the auditing standards require us to communicate to the Board of Directors those deficiencies we consider significant. However, a financial statement audit is not designed to provide assurance on internal control.

Based on the results of our audit, we did not identify any reportable observations.

Independence

We have a rigorous process where we continually monitor and maintain our independence. The process of maintaining our independence includes, but is not limited to:

- Identification of threats to our independence and putting into place safeguards to mitigate those threats. For example, we evaluate the independence threat of any non-audit services provided to the Library
- Confirming the independence of our engagement team members

We have identified no information regarding our independence that in our judgment should be brought to your attention.

Accounting and assurance updates

We have included details of the changes to accounting and assurance standards in the Appendices. No items have required adjustment in the current year financial statements. Note that there are a few standards that will be impacting the 2023 financial statements.

Appendix A – Overview and approach

Our audit is planned with the objective of obtaining reasonable assurance about whether the financial statements as a whole are free from material misstatement, so that we are able to express an opinion on whether the financial statements are prepared, in all material respects, in accordance with Canadian public sectors accounting standards. The following outlines key concepts that are applicable to the audit, including the responsibilities of parties involved, our general audit approach and other considerations.

Roles and responsibilities

Role of the board of directors	<ul style="list-style-type: none">• Help set the tone for the organization by emphasizing honesty, ethical behaviour and fraud prevention• Oversee management, including ensuring that management establishes and maintains internal controls to provide reasonable assurance regarding reliability of financial reporting• Oversee the work of the external auditors
Role of management	<ul style="list-style-type: none">• Prepare financial statements in accordance with Canadian public sectors accounting standards• Design, implement and maintain effective internal controls over financial reporting processes, including controls to prevent and detect fraud• Exercise sound judgment in selecting and applying accounting policies• Prevent, detect and correct errors, including those caused by fraud• Provide representations to external auditors• Assess quantitative and qualitative impact of misstatements discovered during the audit on fair presentation of the financial statements
Role of Grant Thornton LLP	<ul style="list-style-type: none">• Provide an audit opinion that the financial statements are in accordance with Canadian public sectors accounting standards• Conduct our audit in accordance with Canadian Generally Accepted Auditing Standards (GAAS)• Maintain independence and objectivity• Be a resource to management and to those charged with governance• Communicate matters of interest to those charged with governance• Establish an effective two-way communication with those charged with governance, to report matters of interest to them and obtain their comments on audit risk matters

Audit approach

Our understanding of the Library and its operations drives our audit approach, which is risk based and specifically tailored to Richmond Hill Public Library Board.

The five key phases of our audit approach



Phase	Our approach
1. Planning	<ul style="list-style-type: none"> We obtain our understanding of your operations, internal controls and information systems We plan the audit timetable together
2. Assessing risk	<ul style="list-style-type: none"> We use our knowledge gained from the planning phase to assess financial reporting risks We customize our audit approach to focus our efforts on key areas
3. Evaluating internal controls	<ul style="list-style-type: none"> We evaluate the design of controls you have implemented over financial reporting risks We identify areas where our audit could be more effective or efficient by taking an approach that includes testing the controls We provide you with information about the areas where you could potentially improve your controls
4. Testing accounts and transactions	<ul style="list-style-type: none"> We perform tests of balances and transactions We use technology and tools, including data interrogation tools, to perform this process in a way that enhances effectiveness and efficiency
5. Concluding and reporting	<ul style="list-style-type: none"> We conclude on the sufficiency and appropriateness of our testing We finalize our report and provide you with our observations and recommendations

Our tailored audit approach results in procedures designed to respond to an identified risk. The greater the risk of material misstatement associated with the account, class of transactions or balance, the greater the audit emphasis placed on it in terms of audit verification and analysis.

Throughout the execution of our audit approach, we maintained our professional skepticism, recognizing the possibility that a material misstatement due to fraud could exist notwithstanding our past experiences with the entity and our beliefs about management's honesty and integrity.

Materiality

The purpose of our audit is to provide an opinion as to whether the financial statements are prepared, in all material respects, in accordance with Canadian public sectors accounting standards as at December 31, 2022. Therefore, materiality is a critical auditing concept and as such we apply it in all stages of our engagement.

The concept of materiality recognizes that an auditor cannot verify every balance, transaction or judgment made in the financial reporting process. During audit planning, we made a preliminary assessment of materiality for the purpose of developing our audit strategy, including the determination of the extent of our audit procedures. During the completion stage, we consider not only the quantitative assessment of materiality, but also qualitative factors, in assessing the impact on the financial statements, our audit opinion and whether the matters should be brought to your attention.

Fraud risk factor considerations

We are responsible for planning and performing the audit to obtain reasonable assurance as to whether the financial statements are free of material misstatement caused by error or by fraud. Our responsibility includes:

- The identification and assessment of the risks of material misstatement of the financial statements due to fraud through procedures including discussions amongst the audit team and specific inquiries of management
- Obtaining sufficient appropriate audit evidence to respond to the fraud risks noted
- Responding appropriately to any fraud or suspected fraud identified during the audit

Due to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements may not be detected and this is particularly true in relation to fraud. The primary responsibility for the prevention and detection of fraud rests with those charged with governance.

We are required to communicate with you on fraud-related matters, including:

- Obtaining an understanding of how you exercise oversight of management's processes for identifying and responding to the risks of fraud in the entity and the internal control that management has established to mitigate these risks
- Inquiring as to whether you have knowledge of any actual, suspected or alleged fraud affecting the entity

The following provides a summary of some of the fraud related procedures that are performed during the audit:

- Testing the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements
- Reviewing accounting estimates for biases
- Evaluating the business rationale (or the lack thereof) for significant transactions that are or appear to be outside the normal course of operations

Quality management

We have a robust quality management program that forms a core part of our client service. We combine internationally developed audit methodology, advanced audit technology, rigorous review procedures, mandatory professional development requirements, and the use of specialists to consistently deliver high quality audit services to our

clients. In addition to our internal processes, we are subject to inspection and oversight by standard setting and regulatory bodies. We are proud of our firm's approach to quality management and would be pleased to discuss any aspect with you at your convenience.

IDEA Data Analysis Software

We apply our audit methodology using advanced software tools. IDEA Data Analysis Software is a powerful analysis tool that allows audit teams to read, display, analyze, manipulate, sample and extract data from almost any electronic source. The tool has the advantages of enabling the audit team to perform data analytics on very large data sets in a very short space of time, while providing the checks, balances and audit trail necessary to ensure that the data is not corrupted and that the work can be easily reviewed. SmartAnalyzer, an add-on to IDEA, further improves the efficiency and effectiveness of the audit by providing automated routines for certain common analytical tasks, such as identifying unusual and potentially fraudulent journal entries. Grant Thornton continues to invest in developing industry-leading audit data analytical tools.

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Appendix B – Draft management representation letter

Date

Grant Thornton LLP
Suite 200
15 Allstate Parkway
Markham, ON
L3R 5B4

Dear Sir/Madam:

We are providing this letter in connection with your audit of the financial statements of Richmond Hill Public Library Board ("the Library Board") as of December 31, 2022, and for the year then ended, 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 Richmond Hill Public Library Board in accordance with Canadian public sector accounting standards.

We acknowledge that we have fulfilled our responsibilities for the preparation of the financial statements in accordance with Canadian public sector accounting standards and for the design and implementation of internal controls to prevent and detect fraud and error. We have assessed the risk that the financial statements may be materially misstated as a result of fraud, and have determined such risk to be low. Further, we acknowledge that your examination was planned and conducted in accordance with Canadian generally accepted auditing standards (GAAS) so as to enable you to express an opinion on the financial statements. We understand that while your work includes an examination of the accounting system, internal controls and related data to the extent you considered necessary in the circumstances, it is not designed to identify, nor can it necessarily be expected to disclose, fraud, shortages, errors and other irregularities, should any exist.

Certain representations in this letter are described as being limited to matters that are material. An item is considered material, regardless of its monetary value, if it is probable that its omission from or misstatement in the financial statements would influence the decision of a reasonable person relying on the financial statements.

We confirm, to the best of our knowledge and belief, as of Date, the following representations made to you during your audit.

Financial statements

1. The financial statements referred to above present fairly, in all material respects, the financial position of the Library Board as at December 31, 2022 and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards, as agreed to in the terms of the audit engagement.

Completeness of information

2. We have made available to you all financial records and related data and all minutes of the meetings of directors, and committees of directors, as agreed in the terms of the audit engagement. Summaries of actions of recent meetings for which minutes have not yet been prepared have been provided to you. All significant board and committee actions are included in the summaries.
2. We have provided you with unrestricted access to persons within the Library Board from whom you determined it necessary to obtain audit evidence.
3. There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.
4. There were no restatements made to correct a material misstatement in the prior period financial statements that affect the comparative information.
5. We are unaware of any known or probable instances of non-compliance with the requirements of regulatory or governmental authorities, including their financial reporting requirements.
6. We are unaware of any violations or possible violations of laws or regulations the effects of which should be considered for disclosure in the financial statements or as the basis of recording a contingent loss.
7. We have disclosed to you all known deficiencies in the design or operation of internal control over financial reporting of which we are aware.
8. We have identified to you all known related parties and related party transactions, including revenues, purchases, loans, transfers of assets, liabilities and services, leasing arrangements guarantees, non-monetary transactions and transactions for no consideration.

Fraud and error

9. We have no knowledge of fraud or suspected fraud affecting the Library Board involving management; employees who have significant roles in internal control; or others, where the fraud could have a non-trivial effect on the financial statements.
10. We have no knowledge of any allegations of fraud or suspected fraud affecting the Library Board's financial statements communicated by employees, former employees, analysts, regulators or others.
11. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.

Recognition, measurement and disclosure

12. We believe that the methods, significant assumptions and data used by us in making accounting estimates and related disclosures are appropriate to achieve recognition, measurement and disclosure that are in accordance with Canadian public sector accounting standards.

13. We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities, both financial and non-financial, reflected in the financial statements.
14. All related party transactions have been appropriately measured and disclosed in the financial statements.
15. The nature of all material measurement uncertainties has been appropriately disclosed in the financial statements, 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.
16. All outstanding and possible claims, whether or not they have been discussed with legal counsel, have been disclosed to you and are appropriately reflected in the financial statements.
17. All liabilities and contingencies, including those associated with guarantees, whether written or oral, have been disclosed to you and are appropriately reflected in the financial statements.
18. With respect to environmental matters:
 - a) at year end, there were no liabilities or contingencies that have not already been disclosed to you;
 - b) liabilities or contingencies have been recognized, measured and disclosed, as appropriate, in the financial statements; and
 - c) commitments have been measured and disclosed, as appropriate, in the financial statements.
19. The Library Board has satisfactory title to (or lease interest in) all assets, and there are no liens or encumbrances on the Library Board's assets nor has any been pledged as collateral.
20. We have disclosed to you, and the Library Board 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.
21. The Harmonized Sales Tax (HST) transactions recorded by the Library Board are in accordance with the federal and provincial regulations. HST liability/receivable amounts recorded by the Library Board are considered complete.
22. Employee future benefit costs, assets, and obligations have been determined, accounted for and disclosed in accordance with the requirements of Section PS 3255 *Post-employment benefits, compensated absences and termination benefits* of the Chartered Professional Accountants of Canada (CPA Canada) Public Sector Accounting Handbook.
23. There have been no events subsequent to the balance sheet date up to the date hereof that would require recognition or disclosure in the financial statements. Further, there have been no events subsequent to the date of the comparative financial statements that would require adjustment of those financial statements and related notes, including those related to COVID-19 and its impact on the Library Board.

Other

24. We have considered whether or not events have occurred or conditions exist which may cast significant doubt on the Library Board's ability to continue as a going concern, and have concluded that no such events or conditions are evident.

Yours very truly,

Darren Solomon, Chief Executive Officer

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Appendix C – PSAS Accounting Developments

Public Sector Accounting Standards

Effective date

Conceptual Framework for Financial Reporting in the Public Sector

PSAB's Conceptual Framework for Financial Reporting in the Public Sector replaces Sections PS 1000 *Financial Statement Concepts* and PS 1100 *Financial Statement Objectives*.

Fiscal years beginning on or after April 1, 2026.

Earlier adoption is permitted.

The new Conceptual Framework includes:

- Characteristics of public sector entities
- Objectives of financial reporting
- Primary users of financial reporting and their expectations
- Role of financial statements
- Foundations and objectives of financial statements
- Qualitative characteristics of information in financial statements
- Qualitative characteristics of information in financial statements and related considerations
- Definitions of elements
- Criteria of general recognition and derecognition; and,
- Concepts of general measurement and presentation

As a result of the issuance of the Conceptual Framework, various Sections and Guidelines of the Handbook have been amended to include references to the new Conceptual Framework, add/clarify key definitions that are consistent with the Conceptual Framework, and/or remove references to qualitative characteristics that are no longer qualitative characteristics in the new Conceptual Framework. These Sections include:

- Introduction to the Public Sector Accounting Handbook (formerly the Introduction to the Public Sector Accounting Standards)
- PS 1150 *Generally accepted Accounting Principles*
- PS 1201 *Financial Statement Presentation*
- PS 1300 *Government Reporting Entity*
- PS 2100 *Disclosure of Accounting Policies*
- PS 2120 *Accounting Changes*
- PS 2130 *Measurement Uncertainty*
- PS 2200 *Related Party Transactions*
- PS 3150 *Tangible Capital Assets*
- PS 3200 *Liabilities*
- PS 3210 *Assets*
- PS 3400 *Revenue*
- PS 3430 *Restructuring Transactions*
- PS 3450 *Financial Instruments; and*
- PS 4230 *Capital Assets Held by Not-for-Profit Organizations*

The Conceptual Framework will be applied prospectively.

Section PS 3160 Public Private Partnerships

New Section PS 3160 *Public Private Partnerships* establishes standards on how to account for public private partnerships between public and private sector entities where infrastructure is procured by a public sector entity using a private sector partner that is obligated to design, build, acquire or better infrastructure; finance the infrastructure past the point where the infrastructure is ready for use and operate and/or maintain the infrastructure. Infrastructure typically includes items such as tangible capital assets (i.e., complex network systems), but may also include items that are intangible in nature. The main features of the new Section are:

- The infrastructure is recognized as an asset when the public sector entity acquires control of the infrastructure. A liability is also recognized when the public sector entity recognizes an asset
- The infrastructure asset and corresponding liability are initially measured at the cost of the infrastructure asset
- Subsequent measurement of the infrastructure asset is based on the asset cost amortized in a rational and systematic manner over the useful life of the asset
- Subsequent measurement of the financial liability is at amortized cost using the effective interest method. When all or a portion of the liability represents a performance obligation, revenue is recognized, and the liability reduced in accordance with the substance of the public private partnership agreement (as performance is achieved)

Retrospective or prospective application is permitted.

Fiscal years beginning on or after April 1, 2023.

Earlier adoption is permitted.

Section PS 1000 Financial statement concepts, Section 1201 Financial Statement Presentation, and PSG-8 Purchased intangibles

Section PS 1000 has been amended to remove the prohibition of recognition of purchased intangibles in public sector financial statements. Consequentially, Section PS 1201 has also been amended to remove disclosure requirements for unrecognized purchased intangibles since entities can now recognize purchased intangibles in their financial statements. Entities still reporting in accordance with Section PS 1200 *Financial Statement Presentation* can also adopt the amendments and recognize purchased intangible assets. New Public Sector Guideline, PSG-8 *Purchased intangibles*, has been issued to explain the scope of the intangibles that are allowed to be recognized in the financial statements given this amendment to Section PS 1000. However, it is important to note that no further recognition, measurement, disclosure and presentation guidance has been provided.

The main features of PSG-8 include:

- A definition of purchased intangibles (which does not include those received through a government transfer, contribution or inter-entity transaction)
- Examples of items that are not purchased intangibles
- References to other guidance in the Handbook on intangibles
- Reference to the asset definition, general recognition criteria and the GAAP hierarchy for accounting for purchased intangibles

Retrospective or prospective application is permitted.

Fiscal years beginning on or after April 1, 2023.

Earlier adoption is permitted.

Section PS 3400 Revenues

New Section PS 3400 *Revenue* establishes standards on how to account for and report on revenue. It does not apply to revenues for which specific standards already exist, such as government transfers, tax revenue or restricted revenues. The Section distinguishes between revenue that arises from transactions that include performance obligations (i.e., exchange transactions) and transactions that do not have performance obligations (i.e., non-exchange transactions). The main features of the new Section are:

- Performance obligations are defined as enforceable promises to provide specific goods or services to a specific payer
- Revenue from transactions with performance obligations will be recognized when (or as) the performance obligation is satisfied by providing the promised goods or services to the payer
- Revenue from transactions with no performance obligations will be recognized when a public sector entity has the authority to claim or retain the revenue and identifies a past transaction or event that gives rise to an asset

Fiscal years beginning on or after April 1, 2023.

Earlier adoption is permitted.

(NOTE: The effective date was previously April 1, 2022, but in August 2020, as a result of the COVID-19 pandemic, the Public Sector Accounting Board (PSAB) has deferred the effective date by one year.)

Section PS 3450 *Financial instruments* and Section PS 2601 *Foreign currency translation*

PS 2601 *Foreign currency translation* has been amended:

- To provide an irrevocable accounting policy election for all financial assets and financial liabilities arising from a foreign currency transaction. This election allows a public sector entity to elect on initial recognition to recognize their exchange gains and losses on a financial asset or financial liability directly in the statement of operations. If this election is not chosen, unrealized foreign exchange gains and losses are included in remeasurement gains and losses until they are realized, upon which they are reclassified to the statement of operations
- to require for financial assets and financial liabilities in the fair value category, that the exchange gain or loss component of the change in fair value be separated and recognized directly in the statement of operations in cases where the above accounting policy election was made and amounts subject to this election would not be considered remeasurement gains and losses

For those public sector entities that applied PS 2601 to fiscal years beginning on or after April 1, 2012, the election may be made on a one-time basis for existing financial assets and financial liabilities arising from a foreign currency transaction. For any financial asset or financial liability for which this election is made, cumulative unrealized exchange gains and losses arising at the date of the election are recognized as an adjustment to the accumulated surplus or deficit at the beginning of the fiscal year in which this election is applied. Disclosure is required to indicate the use of this election and any adjustment to the accumulated surplus or deficit in the year of application.

As a result of accounting policy election in PS 2601 noted above, PS 3450 has also been amended to require the disclosure of the carrying amounts of financial assets and financial liabilities in which exchange gains and losses are recognized directly in the statement of operations

For governments - Fiscal years beginning on or after April 1, 2022.

For those public sector entities that applied PS 2601/PS 3450 to fiscal years beginning on or after April 1, 2012, the election in paragraph PS 2601.19A may be made on a one-time basis, at the beginning of the fiscal year, for existing financial assets and financial liabilities arising from a foreign currency transaction. This election may be applied no later than the fiscal year beginning on or after April 1, 2022. Earlier application is permitted.

Section PS 3280 *Asset retirement obligations*

New Section PS 3280 *Asset Retirement Obligations* establishes standards on how to account for and report a liability for asset retirement obligations. An asset retirement obligation is a legal obligation associated with the retirement of a tangible capital asset.

Asset retirement costs associated with a tangible capital asset increase the carrying amount of the related tangible capital asset and are expensed in a rational and systematic manner, while asset retirement costs associated with an asset no longer in productive use are expensed. Measurement of the liability for an asset retirement obligation should result in the best estimate of the amount required to retire a tangible capital asset at the financial statement date. A present value technique is often the best method to estimate the liability. Subsequent measurement of the liability can result in either a change in the carrying amount of the related tangible capital asset, or an expense, depending on the nature of the remeasurement or whether the asset remains in productive use.

As a result of the issuance of Section PS 3280, the PSAB approved the withdrawal of Section PS 3270 *Solid waste landfill closure and post-closure liability* as asset retirement obligations associated with landfills will be within the scope of PS 3280. PS 3280 does not address costs related to remediation of contaminated sites, which will continue to be addressed in Section PS 3260 *Liability for contaminated sites*. Some consequential amendments have been made to PS 3260 to conform with PS 3280 and further clarify the scope of each standard.

Fiscal years beginning on or after April 1, 2022.

Earlier adoption is permitted.

(NOTE: The effective date was previously April 1, 2021, but in August 2020, as a result of the COVID-19 pandemic, the PSAB has deferred the effective date by one year.)

Section PS 3450 *Financial instruments*, Section PS 2601 *Foreign currency translation*, Section PS 1201 *Financial statement presentation*, and PS 3041 *Portfolio investments*

PS 3450 *Financial instruments* is a new Section that establishes standards for recognizing and measuring financial assets, financial liabilities and non-financial derivatives. Some highlights of the requirements include:

- a public sector entity should recognize a financial asset or a financial liability on its statement of financial position when it becomes a party to the contractual provisions of the instrument
- financial instruments within the scope of the Section are assigned to one of two measurement categories: fair value, or cost / amortized cost
- almost all derivatives are measured at fair value
- fair value measurement is required for portfolio investments in equity instruments that are quoted in an active market
- other financial assets and financial liabilities are generally measured at cost or amortized cost
- until an item is derecognized, gains and losses arising due to fair value remeasurement are reported in the statement of remeasurement gains and losses when the public sector entity defines and implements a risk management or investment strategy to manage and evaluate the performance of a group of financial assets, financial liabilities or both on a fair value basis, the entity may elect to include these items in the fair value category
- additional disclosures with respect to financial instruments will be required, including the nature and extent of risks arising from a public sector entity's financial instruments

PS 2601 *Foreign currency translation* revises and replaces Section PS 2600 *Foreign currency translation*. Some highlights of the requirements include:

The new requirements are all required to be applied at the same time.

For governments - Fiscal years beginning on or after April 1, 2022.

For government organizations that applied the CPA Canada Handbook – Accounting prior to their adoption of the CPA Canada Public Sector Accounting Handbook - Fiscal years beginning on or after April 1, 2012.

Public Sector Accounting Standards

Effective date

- the deferral and amortization of foreign exchange gains and losses relating to long-term foreign currency denominated monetary items is discontinued
- until the period of settlement, foreign exchange gains and losses are recognized in the statement of remeasurement gains and losses rather than the statement of operations, unless an irrevocable election is made at initial measurement to recognize exchange gains and losses on a financial asset or financial liability directly in the statement of operations

PS 1201 *Financial statement presentation* revises and replaces Section PS 1200 *Financial statement presentation*. The main amendment to this Section is the addition of the statement of remeasurement gains and losses.

PS 3041 *Portfolio investments* revises and replaces Section PS 3040 *Portfolio investments*.

The issuance of these new sections also includes consequential amendments to:

- Introduction to accounting standards that apply only to government not-for-profit organizations
- PS 1000 Financial statement concepts
- PS 1100 Financial statement objectives
- PS 2125 First-time adoption by government organizations
- PS 2500 Basic principles of consolidation
- PS 2510 Additional areas of consolidation
- PS 3050 Loans receivable
- PS 3060 Government partnerships
- PS 3070 Investments in government business enterprises
- PS 3230 Long-term debt
- PS 3310 Loan guarantees
- PS 4200 Financial statement presentation by not-for-profit organizations

PSG-6 *Including results of organizations and partnerships applying fair value measurement* was withdrawn as a result of the issuance of these sections.

In April 2020, the PSAB issued amendments to clarify aspects of Section PS 3450's application and add new guidance to its transitional provisions.

The amendments introduce changes to the accounting treatment for bond repurchase transactions. Specifically, the amendments no longer require bond repurchase transactions to be treated as extinguishments, unless they are discharged or legally released from the obligation or the transactions meet certain criteria to be considered an exchange of debt.

The amendments also provide clarification on the application of certain areas of Section PS 3450, these include:

- Section PS 3450 does not apply unless a contractual right or a contractual obligation underlies a receivable or payable
- how a transfer of collateral pursuant to a credit risk management mechanism in a derivative contract is accounted for, and
- derecognition of a financial asset does not occur if the transferor retains substantially all the risks and benefits of ownership

Finally, the amendments have added new guidance to the transitional provisions as follows:

- controlling governments should use the carrying values of the financial assets and liabilities in the records of its government organizations when consolidating a government organization
- any unamortized discounts, premiums, or transaction costs associated with a financial asset or financial liability in the cost/amortized cost category should be included in the item's opening carrying value, and
- in cases where derivatives were not recognized or were not measured at fair value prior to adopting PS 3450, any difference between the previous carrying value and fair value should be recognized in the opening balance of accumulated remeasurement gains and losses

For all other government organizations - Fiscal years beginning on or after April 1, 2022.

Earlier adoption is permitted.

(NOTE: For public sector entities other than government organizations that applied the CPA Canada Handbook – Accounting prior to adopting the CPA Canada Public Sector Accounting Handbook, the effective date was previously April 1, 2021, but in August 2020, as a result of the COVID-19 pandemic, the PSAB has deferred the effective date by one year.)

Strategic plan for not-for-profit organizations in the public sector

Since 2012, government not-for-profit organizations (GNPOs) have been required to adopt PSAS but were given the option of applying the specific GNPO accounting standards (PS 4200 series) in PSAS. Some GNPOs have utilized those standards, while others have not. The PSAB recognized that a “one-size-fits-all” approach may not be appropriate for all stakeholders. In March 2022, having deliberated feedback from two Consultation Papers, the PSAB decided to incorporate the PS 4200 series, with potential customizations, into PSAS as its strategy for GNPOs. This solution was defined as reviewing and amending, as appropriate, the PS 4200 series guidance and incorporating it within the PSA Handbook available for all public sector entities to apply, if appropriate. That is, the existing standards in the PS 4200 series will be reviewed to determine if they should be retained and added to PSAS. This may involve amending standards to update them and ensuring consistency with PSAB's conceptual framework. The PSAB believes this strategy will likely:

- improve the comparability and understandability of financial statements, as all public sector entities would be applying a common reporting model;
- provide the PSAB with a tool and some flexibility to address matters warranting a different presentation or accounting treatment for GNPOs when appropriate; and
- make some of the guidance currently found only in the PS 4200 series available to all public sector entities with similar transactions, improving comparability and consistent application of accounting standards.

The implementation plan for this strategy was approved at its June 2022 meeting, and an overview of the implementation plan was presented at its December 2022 meeting. The current ordering of standard level projects will start with tangible capital assets as well as contributions (including endowments), then controlled and related entities, finishing with the reporting model. The capital asset project will focus on proposing amendments to Section PS 3150 *Tangible Capital Assets*, as a result of reviewing Section PS 4230 *Capital Assets Held by Not-for-Profit Organizations* and Section PS 4240 *Collections Held by Not-for-Profit Organizations*. PSAB plans to consult stakeholders throughout the implementation phase and issue an Exposure Draft in the Fall of 2023.

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Appendix D – Auditing developments

Canadian Auditing Standards (CASs) and other Canadian Standards issued by the AASB	Effective date
<p data-bbox="155 456 1549 526">Issuance of CSQM 1 <i>Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements</i>, CSQM 2 <i>Engagement Quality Reviews</i> and revised CAS 220 <i>Quality Management for an Audit of Financial Statements</i></p> <p data-bbox="155 542 1549 607">Auditors must effectively manage audit quality, both at the firm level and the engagement level. The IAASB recognised a need to strengthen standards addressing quality control and the AASB implemented similar changes to those made at the international level. In January 2021, the AASB unanimously approved the suite of quality management standards.</p> <p data-bbox="155 623 1549 721">CSQM 1 introduces a new approach to “managing quality”. Quality management is intended to be proactive in nature and to be a continuous process. Implementing the new standard requires firms to analyse and enhance many of their internal processes to achieve effective quality management. This standard replaces the extant standard, CSQC 1 <i>Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance Engagements</i></p> <p data-bbox="155 737 1549 850">CSQM 2 deals specifically with the topic of engagement quality reviews (EQRs), which are performed by firms to obtain an objective evaluation of the significant judgments made by the engagement team and the conclusions reached. The standards setters recognized the importance of EQRs and noted that many stakeholders (including oversight bodies) were concerned that the requirements of CSQM 1 with respect to EQRs were not sufficiently robust. As a result, CSQM 2 was issued. CSQM 1 deals with the topic of when an EQR should be performed, while CSQM 2 covers the appointment and eligibility considerations related to the person performing the EQR and the performance and documentation requirements.</p> <p data-bbox="155 867 1549 883">CAS 220 was revised to clarify and strengthen the key elements of quality management at the engagement level by:</p> <ul data-bbox="155 899 1549 1013" style="list-style-type: none">• emphasizing that the engagement partner is responsible for managing and achieving quality at the engagement level• clarifying the engagement partner’s responsibilities, and acknowledging the engagement partner can assign certain tasks/procedures to members of the engagement team who are appropriately skilled or suitably experienced in managing and achieving quality• modernizing the standard for the evolving environment	<p data-bbox="1587 456 1906 591">CSQM 1 is effective for audits or reviews of financial statements or other assurance engagements as of December 15, 2022 and related services engagements as of December 15, 2023.</p> <p data-bbox="1587 607 1906 818">CSQM 2 is effective for audits or reviews of financial statements with periods beginning on or after December 15, 2022, other assurance engagements beginning on or after December 15, 2022 and related services engagements beginning on or after December 15, 2023.</p> <p data-bbox="1587 834 1906 932">CAS 220 is effective for audits of financial statements for periods beginning on or after December 15, 2022.</p>
<p data-bbox="155 1040 1549 1062">Revisions to CAS 315 <i>Identifying and Assessing Risks of Material Misstatement</i></p> <p data-bbox="155 1078 1549 1175">In July 2018, the IAASB issued an Exposure Draft proposing changes to ISA 315 that could drive more consistent and effective identification and assessment of the risks of material misstatement by auditors. The AASB published an Exposure Draft of the equivalent Canadian standard, which included the same proposed revisions as the ISA with no Canada-specific amendments. The revised CAS 315 has been issued and key amendments to the standard include the following:</p> <ul data-bbox="155 1192 1549 1425" style="list-style-type: none">• Focusing on the applicable financial reporting framework in identifying and assessing risks of material misstatement• Updating the understanding of the system of internal control, including clarifying the work effort for understanding each of the components of internal control and "controls relevant to the audit", as well as the relationship between this understanding and the assessment of control risk• Updating aspects relating to IT, in particular to the IT environment, the applications relevant to the audit and general IT controls relevant to the audit• Introducing the new concepts of inherent risk factors, relevant assertions, significant classes of transactions, account balances and disclosures, and the spectrum of inherent risk• Separating the inherent risk and control risk assessments for assertion level risks, enhancing the requirements relating to financial statement level risks, and updating the definition of "significant risks"	<p data-bbox="1587 1062 1906 1110">Periods beginning on or after December 15, 2021.</p>

Potential revisions to CAS 500 *Audit Evidence*

The current audit evidence standard was issued many years ago. Since then, developments in technology have affected how entities operate and process information and how audits are performed. In December 2020, the IAASB initiated a project to revise the current standard to respond to changes in the business environment. The Exposure Draft proposes several key changes:

- To respond to changes in the information auditors use, including the nature and source of the information, a set of attributes has been developed to enhance the auditor's principle-based judgments related to audit evidence in a wide variety of circumstances. Enhancements and clarifications have also been made regarding the auditor's role when using information prepared by management's expert
- To modernise the standard and support a principles-based approach that recognises the evolution in technology, new application material has been added, including explanations of how automated tools may affect auditor bias and examples that recognise the use of technology by the entity or the auditor
- To foster professional skepticism when making judgments about information to be used as audit evidence and sufficient appropriate audit evidence, language has been added to emphasise the importance of maintaining professional skepticism at various stages, such as when attempting to ensure that audit procedures are being designed and performed in an unbiased manner.

The comment period for the Exposure Draft ended on March 15, 2023. It is expected that the effective date for the revised standard will be for periods beginning in 2025, but the exact effective date has not yet been established.

DRAFT



Subject: Conversion of Payment and Refund Policy to a Procedure Report

For: Approve

Date: June 15, 2023

Report #: SRLIB23.13

To: Richmond Hill Public Library Board

From: Yunmi Hwang, Director, Customer and Branch Experience

SUMMARY

The purpose of this report is to recommend the conversion of our existing Payment and Refund Policy into a more detailed procedural document that is overseen by Library staff. This conversion will provide a more current and actionable framework for handling payments and refunds, ensuring consistency and efficiency across our organization. While Board approval won't be required for any future procedure changes, all policy related matters are already covered under existing policies and this conversion will result in no loss of governance.

RECOMMENDATION

That the Richmond Hill Public Library Board:

1. Approve the recommendation to convert the existing Payment and Refund Policy into a procedure.

RATIONALE

Currently, the Library has a Payment and Refund Policy which simply consolidates terms of existing policies and outlines the processes governing payment acceptance and refund issuance. The policy is, therefore, actually a procedural document.

For the last three years, staff and the Board have been removing procedural elements from all Library policies that are being updated. Process and procedure are operational and require ongoing review and flexibility for most effective implementation.

Withdrawing the Payment and Refund Policy from our list of Board policies and converting it into an operational guide will enable staff to create and constantly update a more detailed set of steps to be followed when handling payments and refund requests, because ongoing changes can be reviewed and executed in a timely manner without requiring Board approval.

This will have many benefits, including:

- Having a single and continually-updated reference document;
- Allowing for ongoing and immediate process improvements to be reflected;
- Ensuring consistency in our practices and minimizing errors;
- Reducing the potential for misinterpretation or confusion;
- Facilitating employee training and onboarding processes;

All procedures will be reflect existing Library policies, and the procedures will be reviewed regularly by relevant stakeholders including finance, customer experience and administration.]

ATTACHMENTS

1. Payment and Refund Policy



Richmond Hill Public Library Board

PAYMENT AND REFUND POLICY

1.0 Purpose and Scope

Richmond Hill Public Library Payment and Refund Policy is intended to consolidate all aspects of RHPL policies regarding methods of payment and acceptable refunds. More information regarding each section of this policy can be accessed in the five related policies cited at the end of the document.

2.0 Methods of Payment

Acceptable methods of payment at Richmond Hill Public Library are cash, personal cheque, money order, debit cards, Visa and Mastercard.

Personal cheques and money orders must be made payable to Richmond Hill Public Library. Personal cheques must be accompanied by a valid driver's license. Refunds on payments by personal cheque are subject to a 20% Administrative Fee. Post-dated cheques are not accepted.

3.0 Library Materials

3.1 Library Materials – Payment

Payment for lost and damaged library materials is based on the full replacement cost of the item including costs to acquire, catalogue and process the item. A non-fundable processing fee of \$5.50 plus HST will be assessed at this time.

Replacement copies or donations in lieu of payment are not acceptable.

3.2 Library Materials – Refund

Refunds on payments for lost library materials can be requested within three (3) months of the date of payment. Customers must produce their receipt to receive the refund.

Cash and personal cheque payments that are \$20 or less will be refunded in cash.

Refunds over \$20 will be refunded by cheque issued to customers within 45 days of the date of the Library's cheque requisition.

All Debit, Visa or MasterCard refunds will be credited back to the customer's card.

If the original payment was made by cheque, the customer will not receive a refund until the Library has confirmed that the cheque has cleared the bank.

3.3 Library Materials – Interlibrary Loans

The borrower is responsible for the full replacement cost of lost or damaged items, as assessed by the lending library. A non-refundable processing fee of \$5.50 plus HST will be assessed at this time.

4.0 Programs

4.1 Program Payment

Payment must be made when registering for a Library program, in person or online.

4.2 Program Refunds

A full refund will be issued if the Library cancels a program.

A refund, less a 20% administrative fee, will be issued if the customer makes a refund request accompanied by the original receipt at least 72 hours before the program starts. If program fees are less than \$5.00, no refund will be issued.

Cash or personal cheque payments that are \$20 or less will be refunded in cash.

Refunds over \$20 will be issued by cheque to be issued to customers within 45 days of the date of the Library's cheque requisition.

All Debit, Visa or MasterCard refunds will be credited back to the customer's card, with the exception of registration fees paid online. Online payments, if \$20 or less, will be refunded in cash. Refunds over \$20 will be issued by cheque.

If the original payment was made by cheque, the customer will not receive a refund until the Library has confirmed that the cheque has cleared the bank.

No refunds will be given after a program has started.

5.0 Meeting Room Rentals

5.1 Meeting Room Rentals – Payment

Room bookings will not be confirmed until signed copies of the Meeting Room Rental Agreement form are returned and all fees are paid.

5.2 Meeting Room Rentals – Cancellation and Refunds

Refunds for prepaid bookings will be issued, less a 20% Administrative Fee if the cancellation is made at least seven (7) days before the booking date. Cancellations made within seven (7) days of the booking will be non-refundable.

Should there be a Library closure due to unforeseen circumstances such as inclement weather or power outage, all fees will be refunded in full. The Library assumes no responsibility for any other cost occurred by the renter.

6.0 York Region Transit Bus Pass and Ticket Sales

All requests for refunds for YRT Fare Media must be applied for at YRT Head Office. The Library does not provide refunds for YRT Fare Media.

7.0 Filming and Photography

All fees for commercial filming and photography are non-refundable.

8.0 Non-Sufficient Funds (NSF) Cheques

There is a \$43.00 service charge on NSF cheques received as payment for library fees or services. The replacement payment must be cash; money order; certified cheque; debit card; Visa; or MasterCard.

The Library reserves the right to suspend library privileges until NSF cheques are replaced.

The Library reserves the right to suspend chequing privileges if cheques are returned NSF.

9.0 Proctoring

Fees paid for the proctoring service are non-refundable.

10.0 Related Policies

- 1.0 Circulation Policy
- 2.0 Fees and Service Charges Policy
- 3.0 Filming and Photography Policy

4.0 Meeting Room Rental Policy

5.0 Proctoring Policy

Enriching Your Connections, Choices and Community

Dates	Motion #
Effective Date: July 3, 2018	
Approval Date: April 19, 2018	18:43
Date of Last Revision: April 20, 2017	17:38

Richmond Hill Public Library receives Honourable Mention award at 2023 Innovations Celebration

Library chosen from 150 submissions across Canada, U.S. in 8 categories

By **Melissa Wallace** Richmond Hill Liberal

Friday, May 26, 2023

1 min to read

Article was updated May 26, 2023



The Urban Libraries Council announced Richmond Hill Public Library as one of eight Honorable Mentions during the 2023 Innovations Celebration. Pictured left to right from the library are Joshua Dyer, Leah Fiore and Darren Solomon. - Richmond Hill Public Library photo

The Urban Libraries Council recognized [Richmond Hill Public Library](https://www.urbanlibraries.org/rhpl) (RHPL) as one of eight Honourable Mentions at its 2023 Innovations Celebration. The annual event highlights transformative programs from public libraries in Canada and the United States.

Expert judges selected RHPL from approximately 150 submissions in eight categories and the library received the Honourable Mention award in the Education category for its collaborative partnership with 18 public libraries across York, Durham and Peel regions.

Co-founded by RHPL and Pickering Public Library, the partnership helps small or mid-sized libraries to attract top talent for community events and programming they otherwise would not be able to afford. By working together, participating libraries share resources and networks to build on each other's expertise.

The partnership has resulted in approximately \$800 in savings per program per library and high-quality programs, including author visits with astronaut Chris Hadfield and the Ancestral Voices programs series.

See the full list of award recipients at <https://www.urbanlibraries.org/innovations>.

OPINION

U.S.-style book bans could happen in Canada too, if we're not careful

Censorship is not going to be contained in the United States by an imaginary line on a map. How could Canada not be affected? Infected?

MARSHA LEDERMAN

PUBLISHED MAY 26, 2023



Protesters, dressed as characters from Margaret Atwood's *The Handmaid's Tale*, rally in Sarasota, Fla., before a meeting of New College of Florida trustees about diversity policies. The German-language banner addresses Florida's governor and his sweeping education laws: '[Ron] DeSantis, Are you copying the Nazis?'

REBECCA BLACKWELL/THE ASSOCIATED PRESS

*Marsha Lederman is a Globe and Mail columnist and the author of *Kiss the Red Stairs: The Holocaust, Once Removed*.*

On May 15, Florida Governor Ron DeSantis signed SB266, a bill that restricts certain topics from being taught in general education courses at state colleges and universities. No identity politics, no concepts related to systemic discrimination – racism, sexism, oppression, privilege. He made the announcement standing at a lectern with a sign in all-caps declaring: “Florida The Education State.”

Watching, I experienced what has become a familiar sense of the surreal. Like I have stepped into some sort of re-creation of a puritanical, or fascist, past. Or been punted into a near-future dystopia. Where is my bonnet? My armband? My bow and arrow?

Sex-education guides have been branded as pornography. Books with LGBTQ or BIPOC themes have been deemed immoral or, heaven forbid, “woke.” Holier-than-thou parents, pastors and politicians are railing at the professionals who educate their children. Librarians have been accused of “grooming” children to become gay or trans (as if that were possible – and the worst thing imaginable). Teachers have been emptying their classroom shelves, fearing they could be liable under the law for peddling child porn to students. There is real outrage over faux obscenity.

Did Margaret Atwood write this script?

The culture wars are taking place on sacred ground: my happy place, books. I have watched draconian bans enacted one after another after another, almost as if they were contagious. Or orchestrated. (Which, spoiler alert, they are.)

This anti-intellectualism has reached epidemic levels. The free-speech advocacy group PEN America found 1,477 instances of individual books banned, affecting 874 unique titles, in the second half of 2022, up 28 per cent compared with the first six months. The American Library Association reported an unprecedented 1,269 demands to censor library books and resources in 2022 – nearly double from the previous year.

Books banned or challenged in the U.S. include those by the usual suspects, Ms. Atwood among them. But also *Milk and Honey* by Canadian poet Rupi Kaur, *The Bluest Eye* by Nobel Prize winner Toni Morrison, and *Anne Frank: The Diary of a Young Girl*.

Florida has become an epicentre of this new wave of censorship under Mr. DeSantis, whose literary bona fides are matched only by his levels of tolerance. This month, PEN America, Penguin Random House, and some authors and parents filed a federal lawsuit against one Florida school district, alleging the unconstitutional removal of books from school libraries. The lawsuit notes that books by “non-white and/or LGBTQ+ authors” are disproportionately singled out, as are books with themes or topics related to race or the LGBTQ+ community.

This week, it was revealed that poet Amanda Gorman’s inauguration poem *The Hill We Climb* had been moved from a Miami elementary school’s shelves to the middle-school section, after a single parent called for its removal. “I’m gutted,” Ms. Gorman wrote in a statement.



Amanda Gorman delivers a poem at the 2021 U.S. presidential inauguration. A Miami library recently restricted the poem after a complaint.

PATRICK SEMANSKY/THE ASSOCIATED PRESS

We are in a future I could never have imagined even just a few years ago. And

where is this trajectory taking us? What will things look like a few years from now?

But it's happening in America, we like to reassure ourselves. (At least I do.) I've been watching this go down from the perch of my progressive Canadian superiority.

However, censorship is not going to be contained in the U.S. by an imaginary line on a map. How could Canada not be affected? Infected?

“There's literally been an explosion of challenges to intellectual freedom, to books, to programs in Canada,” says James Turk, director of the Centre for Free Expression at Toronto Metropolitan University. “I think it's been significantly inspired by what's happening in the United States.”

The issue has dominated the workload at the Centre, which now has a searchable [database](#) to track challenges at libraries across the country.

“We're seeing it all over Canada,” publisher and author S. Bear Bergman told me. “It's terrifying. And it's dangerous.”



On May 24, the day of Ron DeSantis's presidential campaign launch, protesters march through Miami near a hotel where his donors were expected to meet. The Florida Governor's sweeping legislation restricts how Floridians are taught about race, gender and social injustices.

MARTA LAVANDIER/THE ASSOCIATED PRESS

The new bans

This is not a new story, of course. Throughout history, books have been banned, trashed (literally, metaphorically) and burned by authoritarian regimes wishing to police the ideas contained in them, from the Bible on down.

No Canadian has had more firsthand experience with this suppression than Ms. Atwood, whose novel *The Handmaid's Tale* is a most-banned-books-list staple – and whose red-caped handmaids have become symbols of protest in these authoritarian times.

“It’s a well-known pattern,” Ms. Atwood told me recently, when we spoke about book banning. “It has to do with who gets to say who does and reads and thinks what.”

She reminded me about past campaigns to ban other Canadian classics, including Margaret Laurence’s *The Diviners* (the sex, the vulgarity). And Ms. Atwood pointed out the open letter to the Judson Independent School District, which she included at the back of her 2011 book, *In Other Worlds: SF and the Human Imagination*. With her signature dry humour and wicked intellect, Ms. Atwood thanked the Texas school board for dedicating themselves “so energetically” to banning *The Handmaid's Tale*.

“It’s encouraging to know that the written word is still taken so seriously,” she wrote. She added that free expression of opinion, “last time I looked, was still the American way, though that way is under pressure.”

If it were ever thus, things have reached a new, alarming state.



A library box in Houston, dubbed the Little Banned Library, contains books the library says have been challenged by Texas schools.

CALLAGHAN O'HARE/REUTERS

Emboldened in the Trump era and activated during the pandemic, groups of far-right anti-intellectuals (and anti other things) have formed, claiming to be working to protect children and uphold family values.

Values of which families, one might ask.

As for protection – yes, indeed. This is about protection – of power structures. Of a status quo that has been challenged by movements wishing to dismantle established systems and build new, better ones that give voice to marginalized populations.

This new, polarizing censorship is not meant simply to divide, but to uphold

existing divisions.

What's also different now is the scale. The internet has fuelled the escalation, allowing people to connect with others who have similar ideas. Libraries and school boards have long dealt with individuals questioning a book's appropriateness, but now the challenges are coming in droves, with campaigns organized by groups, such as Moms for Liberty and No Left Turn in Education, that provide parents with form letters and lists of books they should denounce.

These large, well-funded and well-connected groups – with the support of politicians like Mr. DeSantis – recruit ideological soldiers at the local level by preying on parental fears, ranting about “obscene” material and “child pornography” to whip up hysteria. They then basically hand those parents a script to do the dirty work in their own school districts.

An analysis of book challenges in 2021-22 published by The Washington Post this week found that a small number of people were responsible for most of them.

Individuals who filed 10 or more complaints were responsible for two-thirds of more than 1,000 challenges examined.



Protesters, left, and counterprotesters watch as people bring children to a drag-queen story hour at a public library in Mobile, Ala., in 2018.

DAN ANDERSON/THE ASSOCIATED PRESS

Social media makes it easy to share and amplify the outrage. And for the fury to transcend borders.

The group Action4Canada (“We are committed to protecting ... FAITH, FAMILY and FREEDOM”) lists 99 Canadian chapters on its website and offers notice-of-liability form letters, ready for printing, with instructions on how to serve them to warn educators of criminal consequences.

“This Notice of Liability is to alert you, if you are not already aware, that your participation in making available explicit/pornographic books to minors and/or facilitating in the exploitation and/or sexualization of minors is unlawful,” one form letter states.

Prof. Turk dismisses these notices as “bogus.” The people who write them “don’t know the law,” he said. But the group is being heard.

In one recent case, A4C took a complaint to the RCMP in Chilliwack, B.C. The Serious Crimes Unit investigated and determined that the content – including *It’s*

Perfectly Normal, a book about puberty and sexual health, and Ms. Morrison's *The Bluest Eye*

– did not in fact meet the legal definition of child pornography.

This week in Manitoba, meanwhile, trustees of the Brandon School Division listened in a high-school gymnasium for hours as constituents spoke overwhelmingly against a call to remove books that deal with sex education, gender identity and contain LGBTQ content.

“The children you are trying to protect will die,” Jason Foster, who is trans, told the standing-room-only crowd, which included People's Party of Canada Leader Maxime Bernier.

The proposal had been made at a previous meeting by former school trustee Lorraine Hackenschmidt. “We must protect our children from sexual grooming and pedophilia. The sexualization agenda is robbing children of their innocence,” she said. Her presentation was applauded by attendees, according to The Brandon Sun.

“To insinuate that you have the right to set boundaries for other people's children is asinine,” Trustee Jim Murray said in the early hours of Wednesday morning, before the board voted against establishing a committee of parents and trustees to review books.



Disputed works are displayed at a Banned Book Library in St. Petersburg, Fla., earlier this year.

JEFFEREE WOO/TAMPA BAY TIMES VIA AP

The people seeking bans often “portray themselves as nice, middle-class moms who

... want to do something about this. These wonderful apolitical people who just want to protect their kids,” says Prof. Turk, who spent his career in education before founding the Centre.

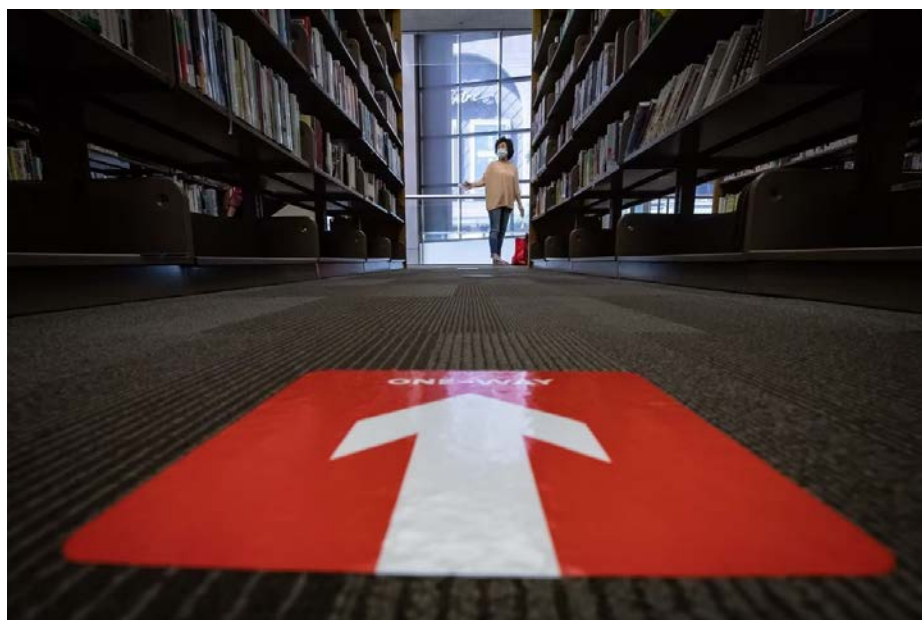
“People who are raising these objections are not just all crazy, bad people,” he adds. “They’re entitled to express their views. What they’re not entitled to do is to censor and prevent other people from seeing different views.”

Many of the people pushing for these book bans have also been fighting for “freedom” vis-à-vis vaccines and masks.

The group Stand 4 Freedom NB was formed by New Brunswickers concerned about “the heavy-handed and anti-democratic approach to COVID-19 mitigation.” It is now

actively warning about “the sexualization of our children” in schools.

Among the publications challenged in Canadian public libraries in 2021-22, according to Freedom to Read, was a COVID-19 Information Guide.



A woman, wearing a face mask and gloves, browses at the Vancouver Public Library's central branch in July, 2020, its first time reopening with limited services after the COVID-19 pandemic began.

DARRYL DYCK/THE CANADIAN PRESS

Canadian stories

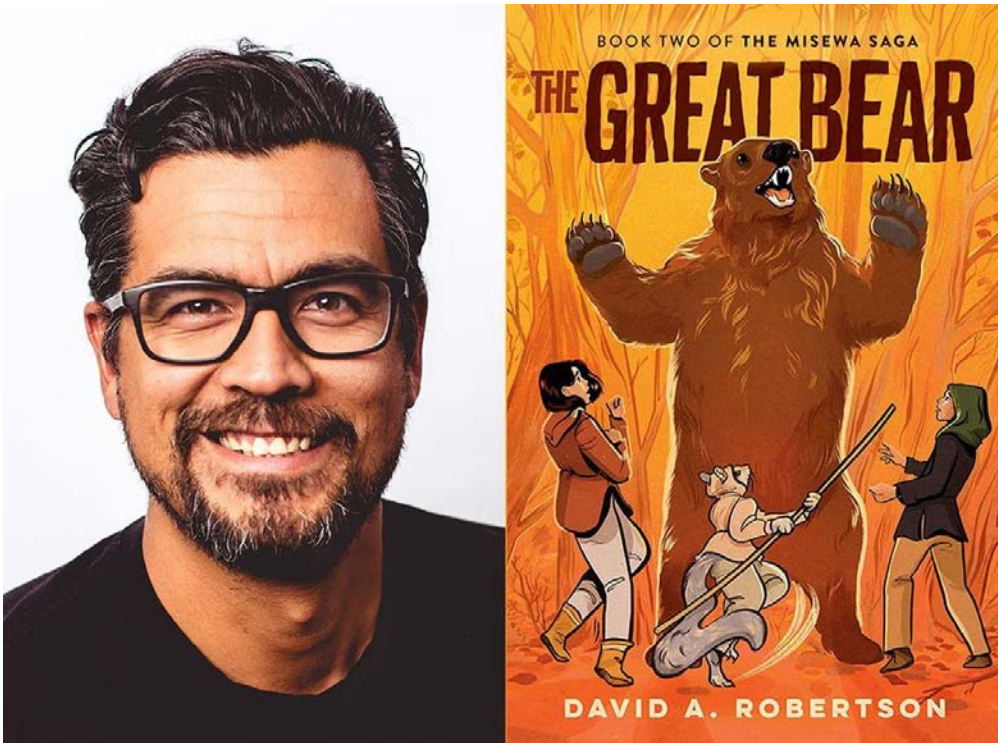
S. Bear Bergman is a Regina-based author of books for children and adults who describes himself as a “queer trans man and a father of three.” He was invited this spring to read to kindergarteners at a local elementary school. But there was a delay that day. “Two parents,” he explains, “pulled their children out of school for the afternoon and were in the principal’s office, irate that a known transsexual – that would be me – was there to indoctrinate their children.”

The books on Mr. Bergman's agenda were *M is for Mustache*, a Pride-themed alphabet book ("O is for Out on the street with our songs, our families") by Catherine Hernandez; and *Bell's Knock Knock Birthday*, a counting book with illustrations featuring gender-fluid characters, which author George Parker dedicates to queer families. Both are published by Mr. Bergman's company, Flamingo Rampant.

During our conversation, Mr. Bergman brought up another frequently challenged picture book: *And Tango Makes Three*. Based on a true story, it's about two male penguins who raise a baby penguin in a zoo. *Tango* has been challenged for promoting homosexuality and using its cute themes to be "insidious," according to the Toronto Public Library's Book Sanctuary, which lists materials that have been targeted for censorship.

"I'm here to tell you that the penguins are not at the bathhouse in their leather outfits," Mr. Bergman says, "which is how these people make it sound."

He continues: "I believe that these right-wing people fully understand that. And what they really are aiming for is stigmatizing our identities, our lives, our experiences, and making children afraid again of being able to come out, receive support, be their whole healthy fantastic selves," he said. "That's the whole move here, right?"



David A. Robertson is the Cree author of *The Great Bear*, a young adult novel.

HANDOUTS

David A. Robertson, a Governor-General's Award winner, made headlines when his YA novel *The Great Bear* was removed by the Durham District School Board last year. A concern had been raised that the book could be harmful to Indigenous people – which was gutting to Mr. Robertson, who is Cree. The book was returned to shelves after outcry from the public, and his publisher, Penguin Random House Canada.

“I wasn't happy with the outcome because they didn't learn anything,” Mr. Robertson told me recently. “It's great that my book was put back, but I don't want it to happen to another book.”

Vancouver-based author Raziel Reid has also been targeted. After his YA novel *When Everything Feels Like the Movies* won the Governor-General's Award in 2014, there were calls for the prize to be revoked, including a petition.

During a Scotiabank Giller Prize panel about book bans this spring, Mr. Reid shared

a recent experience with a PEI high school. Mr. Reid was on Zoom, speaking into the void, with no camera on the students who had gathered in the cafeteria for his hour-long talk. When he finished, he learned that the feed had been cut about halfway through because of concerns about the explicit content. He continued to give his presentation, speaking to no one.

He was furious at how this was handled, but also cognizant of the environment in which it occurred.

“I think, for a teacher to cut a presentation, it speaks to the pressure that they face from parents to toe a certain moral line.”

When I asked Mr. Reid whether Canadians should feel safe from this U.S. wave of book banning, he answered before I could finish my question. “All of my experiences with book bans and censorship have taken place in Canada.”



Raziel Reid visits Vancouver's Mountain View Cemetery in 2015, where he wrote part of the book *When Everything Feels Like the Movies*.

JEFF VINNICK/THE GLOBE AND MAIL

The number of formal challenges in Canada is nowhere near what the U.S. is experiencing. At the Toronto Public Library, for instance, there were nine

challenges to books in 2022. The review process for a challenge involves a committee of librarians reading the book and contextual information, such as reviews. They must leave their own politics at the door.

“Your own personal beliefs are not always going to align,” says manager of collections development Matt Abbott, who leads the TPL’s committee. “That is our job. That is an important component of intellectual freedom, which is a core value at a library.”

The TPL also received complaints last year about its drag story time programs.

As anti-trans sentiment rose in the U.S. (this week, Montana banned people dressed in drag from reading books to children at public schools and libraries), these events began being targeted here too, despite having gone on in some cities for years.

“Do any of these people know what’s happening in a drag story time?” says the Ontario Library Association’s Michelle Arbuckle, who chairs the Freedom of Expression committee for the Book and Periodical Council of Canada, which runs Freedom to Read Week. “If you watch *RuPaul’s Drag Race*, that’s not what’s happening at a drag story time.”

An ugly protest can get a lot more attention than filling out a form. And do a lot of emotional damage.

In Calgary last February, the Reading with Royalty program was disrupted by protesters who made their way into the event, shouting homophobic and transphobic slurs.

The drag event had to be paused. But it’s back. “We are committed to reflecting our community in the programs that we offer. This is a program that’s about kindness and inclusivity,” Calgary Public Library CEO Sarah Meilleur told me.

“It’s an opportunity for kids to look beyond some of those gender stereotypes and embrace identity and self and feel like they matter. And our strategic plan is that everyone belongs at the library.”





In March, Calgary's library branches saw standoffs between opponents and supporters of a drag storytime event, Reading with Royalty.

JEFF MCINTOSH/THE CANADIAN PRESS

Anne Frank, Maus and me

I packed my sense of smug superiority into my carry-on as I headed to Florida for spring break. Part-time home to many Canadian snowbirds, the Sunshine State has become a book-banning epicentre under Mr. DeSantis, who would like to become U.S. president.

One of my destinations was Books & Books in Key West, the bookstore co-owned by Judy Blume, who has been the target of censorship battles since the publication more than 50 years ago of her seminal novel *Are You There God? It's Me, Margaret* – which deals with menstruation.

Among the titles the store had on display when I visited was the American Library Association's *Read These Banned Books: A Journal and 52-Week Reading Challenge*.

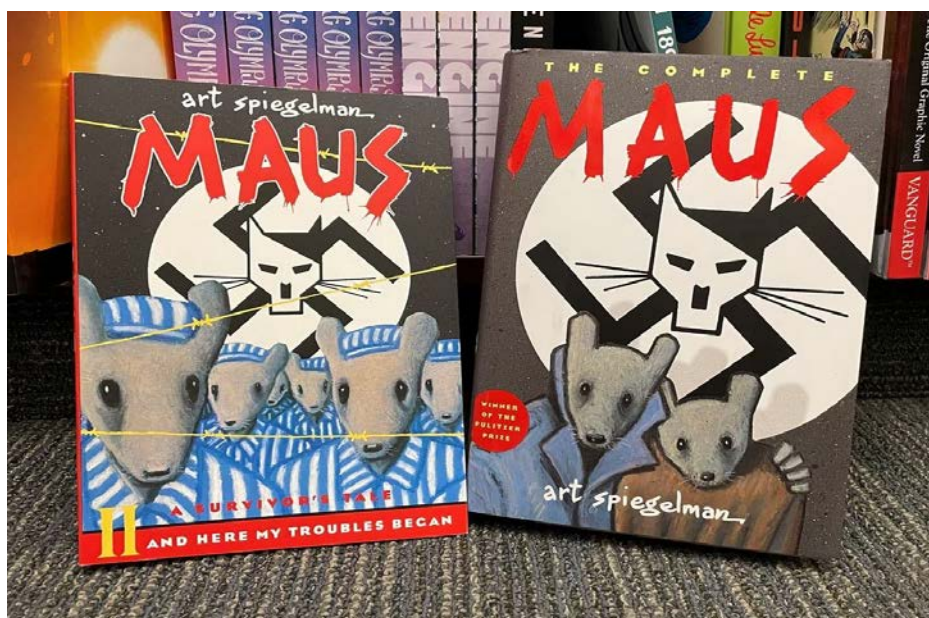
I spoke to Ms. Blume later over Zoom, not long after a bill was introduced that

would prohibit Florida public schools from teaching about sexual health, including menstruation, until Grade 6. “We live in a state with a Governor who is just making everything really dreadful,” she told me.

Mr. DeSantis has famously railed against what he calls “woke indoctrination” and has targeted school curricula and books – especially those dealing with critical race theory and LGBTQ issues.

Some Floridians aren’t having it. “Parents have the right to choose what their children read,” said Lourdes Martinez, a customer I met at Sandbar Books in Key Largo. “It’s not up to the school board. It’s a First Amendment right.”

Ms. Martinez, who lives in Destin, Fla., is a voracious reader. “Some of the books that are banned, it’s ridiculous.” She cited *Maus*, Art Spiegelman’s Pulitzer Prize-winning graphic novel about the Holocaust.



Art Spiegelman's *Maus* chronicles the Holocaust experiences of his parents.

MARIO ANZUONI/REUTERS

Last year, a Tennessee school board banned *Maus*, which is about Mr. Spiegelman’s parents’ wartime experiences and how that trauma played out tragically in his own home. The book depicts Jews as mice, Germans as cats.

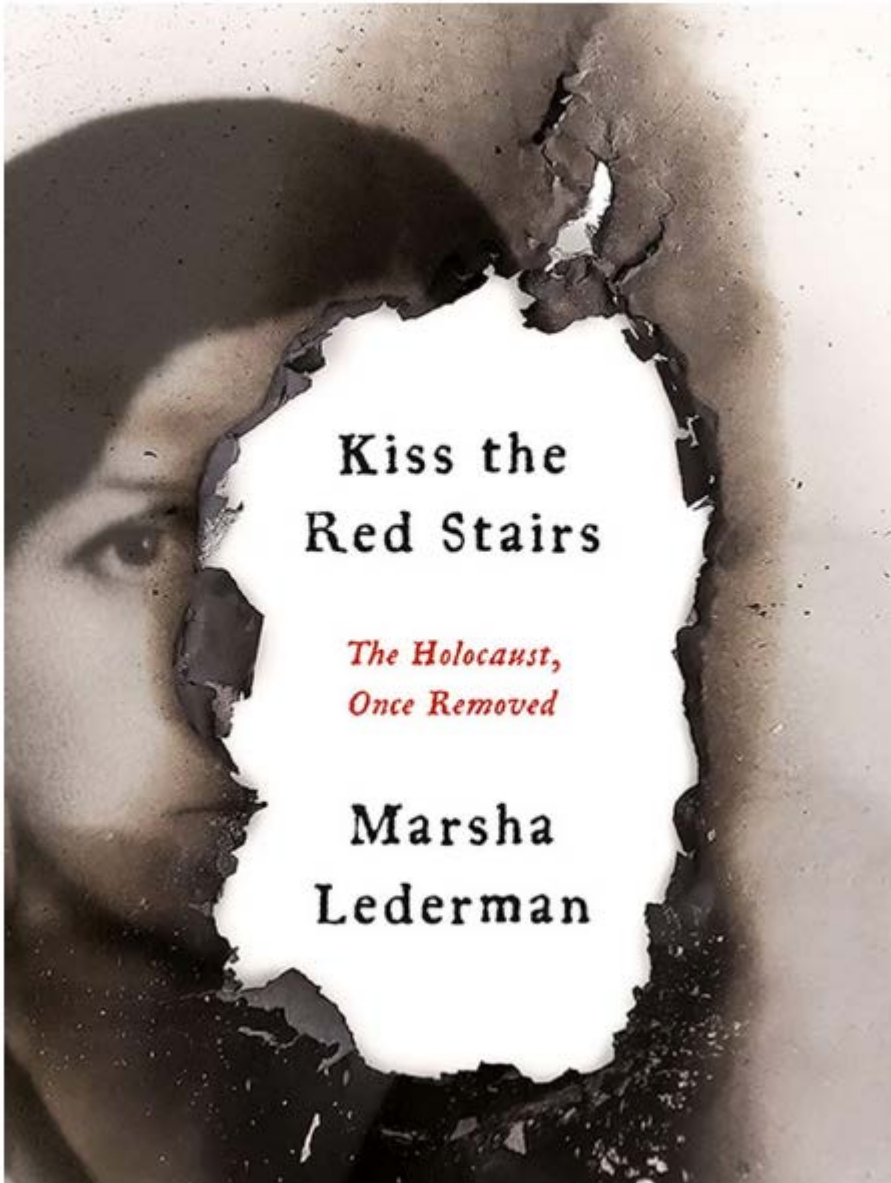
The McMinn County school board pulled the book not just because of the difficult subject matter, but because of language (“bitch,” “god damn”) and, I can’t believe I’m even typing this, nudity. The depiction of a naked (illustrated animal) character.

“We don’t need this stuff to teach kids history,” school board member Mike Cochran told the meeting where *Maus* was debated. “We can teach them history and we can teach them graphic history. We can tell them exactly what happened, but we don’t need all the nakedness and all the other stuff.”

Readers like Ms. Martinez aren’t buying it. “If you don’t learn history, it’s going to be repeated.”

And this is where it gets even more personal. Some frequently targeted books, including Ms. Blume’s novels, were instrumental in my formative years. But also, especially, the diary of Anne Frank.

This book is very dear to many readers. But for me, it hit close to home. My parents survived the Holocaust and I related to Anne on a deep level. If those events happened now, I told myself as a kid, it could be me, writing in that attic. Because of her, I started keeping a diary. Would mine be published, I sometimes thought, after the Nazis rose back to power and sent me to a concentration camp? You could say that Anne Frank posthumously planted the seed of an idea that, decades later, saw me explore the Holocaust and intergenerational trauma in my own book.



Marsha Lederman is the author of *Kiss the Red Stairs: The Holocaust, Once Removed*.

MCCLELLAND & STEWART

When I learned about the Anne Frank bans (most recently, an illustrated version was removed from a Florida high-school library after being challenged by a member of Moms for Liberty), I figured the difficult subject matter must be the issue. Tough for kids to read about this teenager spending years in hiding only to be discovered and sent to her death.

But no. To quote the TPL's Book Sanctuary: "This book has been banned due

to a short entry where Anne discussed her sexuality and genitalia as she was going through puberty. Myriad attempts have been made worldwide to ban this book for that entry.”

More recently, Florida education officials revealed they had rejected dozens of textbooks – approving only 66 of 101 submissions. They initially approved only 19, but revisions were made in some of the rejected texts. Turned-down submissions included two about the Holocaust.

Coincidentally, I am supposed to be in Florida again when my memoir, *Kiss the Red Stairs: The Holocaust, Once Removed*, is released in the U.S. this August. I’ve considered trying to organize a book signing while there. But thinking (obsessing) about developments in that state, I began agonizing over a particular passage. In my research, I had learned that Jewish men and women in Radom, Poland, where my mother lived, were rounded up by the Nazis on Yom Kippur, 1939, and forced to clean windows and remove paint from a factory.

“The Germans did not supply rags for this job,” I wrote. “The men were forced to use their prayer shawls, the women their underwear. (What if they were menstruating, I wondered as I read this.)”

Among the most treasured comments I have received from readers has been: *This book should be taught in schools*. Could that sentence about menstruation prohibit that? In Florida? Elsewhere?

Hypothetical as this scenario might be, I shared my concern with Prof. Turk. There was no way my Holocaust book could find itself censored because of a mention of menstruation, was there?

“Of course it could,” he said.



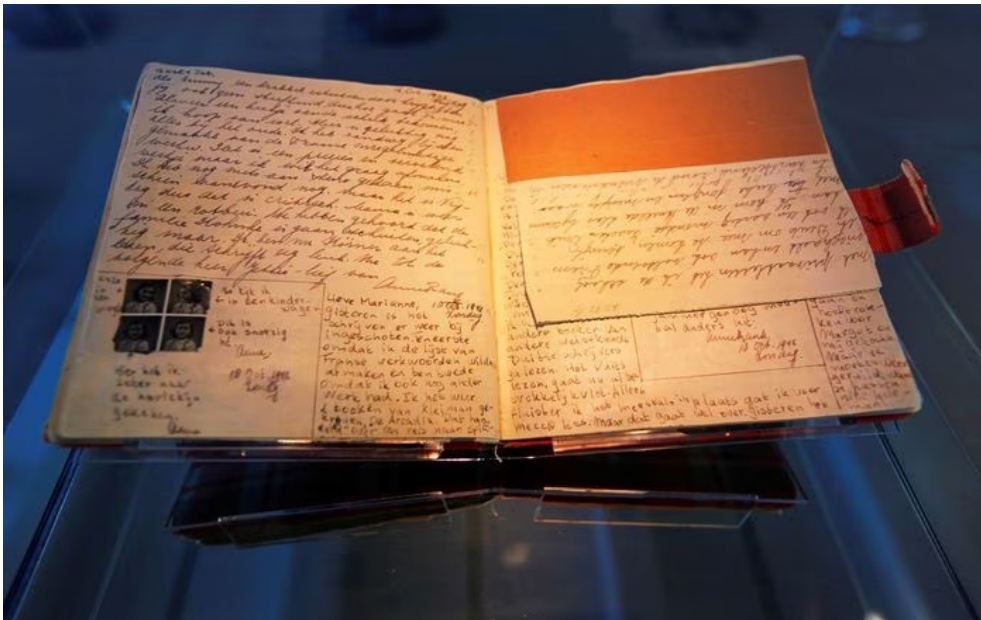
At Anne Frank House Museum in Amsterdam, photos pay tribute to the teenage Jewish girl who, in the 1940s, wrote a diary while her family hid in this building from Nazi occupying forces. Today, that diary still faces censorship in some jurisdictions.

EVA PLEVIER/REUTERS



The door to the Franks' hiding place was hidden by a swinging bookcase, which the Nazis uncovered in 1944. Months later, Anne died of typhus in a concentration camp. She was 15.

EVA PLEVIER/REUTERS



Anne's original diary was found by an employee of her father, Otto Frank, who returned it after the war. Its publication in 1947 gave the world valuable insight into the Holocaust.

CRIS TOALA OLIVARES/REUTERS

The big chill

The most concerning, if fleeting, thought I had as I considered my memoir in the context of the culture wars was: If I had known about this when I wrote the book, would I have included that parenthetical detail about women and their periods? I mean, it was just speculation. How important was it really?

Well, very important, in fact. But could I have convinced myself otherwise?

This is what this climate does: it chills. It can make authors second-guess. It can make publishers revise textbooks, as we just saw in Florida.

Raziel Reid has been having trouble finding a publisher for his latest manuscript, a fictional account of the Jeffrey Epstein saga told from a feminist perspective.

“People are afraid of it,” he says. Will it be deemed immoral? Especially in this moment? “Every publisher has to answer to the consensus of the market.”

And when it comes to booking authors, Mr. Bergman worries about schools making less challenging choices.

“That’s the silent chilling effect that this foolishness and nonsense produces,” he says. “Next time they choose an author to come in, there’s always the calculus of: Is this going to produce another set of irate parents in my office screaming about the gay agenda? And do I have the personal and institutional resources to deal with that?”

It may be a badge of honour to have your book banned; it can even increase book sales. But it’s not anything anybody wants to go through. And what could it lead to?

“If I were in one of those states I’d get a big billboard and say ‘Too hot to read’ and I’d sell a lot of copies,” said Ms. Atwood (who does not have to worry about book sales). “So it always backfires to a certain extent. Unless it’s such a ruthless regime that they find every single copy of that particular book and burn them. That’s what happens next.”





Mr. DeSantis signs copies of his book at an April event in North Charleston, S.C., during his first official visit to an important state in the presidential primary calendar.

SEAN RAYFORD/GETTY IMAGES

‘It’s going to happen more and more’

It’s a cliché to say that books have never been more important. But I am going to say it anyway.

In an increasingly dumbed-down society where anyone can publish anything on social media, mis- and disinformation is a click away, and the

halls of power are populated with ignorance, books can provide a refuge of intellectual sanity.

Not always, sure. But access – true freedom – must be protected.

Because this isn't going away. "It's happened in the States and now it's happening in Canada. And it's going to happen more and more," says Mr. Robertson, who is also editorial director of a new Tundra Book Group children's imprint dedicated to publishing Indigenous writers and illustrators. "So what people have to do is be ready for it."

The first step is to ensure that libraries have appropriate policies when it comes to intellectual freedom, says Prof. Turk, who is training library staff across the country to deal with this issue. "I'm being run off my feet."

And ensure those policies are being followed, says Mr. Robertson, still reeling from his experience in Durham.

Readers can also help.

Go to the library, take out books, buy books. Read challenged books. You can find lists in lots of places, including the TPL's Book Sanctuary. See for yourself.

Want to help others see for themselves? Read banned titles with your book club. Put copies in little free libraries.

Tell a librarian you love them! Seriously – an e-mail or word of gratitude goes a long way when you're being called a groomer and pedophile on the regular.

Contact government officials, write to your school board. Pre-emptively express your support for libraries and for freedom of intellectual expression.

We can attend as many Freedom to Read Week events as we like (every

February; they're great) but that kind of pleasant, passive advocacy may not be enough to turn the page on this scary moment.

It's time to make a fuss, Mr. Bergman says. Consider not just contacting your school board, but running yourself.

"This campaign of hate can only be countered by people who are not hateful also getting loud about not being hateful," he told me.

"The support has to reach the vigour of the detractors."