



**SEVERN SOUND ENVIRONMENTAL ASSOCIATION
JOINT MUNICIPAL SERVICE BOARD (JMSB)
2021 Special Meeting**

**Tuesday September 21, 2021
3:00pm – 4:00pm
Via video & telephone conference**

- 1. WELCOME AND CALL TO ORDER**
- 2. ADOPT AGENDA**
- 3. DECLARATION OF PECUNIARY INTEREST**
- 4. SSEA 2020 Audited Financial Statements**
 - 4.1 Staff Report 37-21-SSEA - SSEA 2020 DRAFT audited Financial Statements
- 5. SSEA Draft Diversity and Inclusion Policy**
 - 5.1 Staff Report 38-21-SSEA – Draft SSEA Diversity and Inclusion Policy (ON TABLE)
- 6. OTHER BUSINESS**
- 7. ADJOURN**



**Severn Sound Environmental Association
Joint Municipal Service Board
2021 SPECIAL Meeting – September 21, 2021**

STAFF REPORT

No: 37- 21-SSEA
Date: September 16, 2021
To: Chair and Members of the SSEA Board of Directors
From: Judy Limoges, Treasurer
SUBJECT: 2020 Draft Audited Financials and release of annual draft audited statements

APPLICABLE STRATEGIC PLAN GOALS:

**Goal 2: Supportive Partnerships
Goal 4: An Exceptional Organization**

RECOMMENDATION:

RESOLVED THAT: Staff Report No. 37-21-SSEA regarding the 2020 draft audited financial statements be approved by the board; and

FURTHER THAT: the board approve the distribution of the approved audited statements to SSEA municipal partners.; and

FURTHER THAT: for future years, the SSEA Board of Directors approve the distribution of annual draft audited financial statements when received, to SSEA municipal partners prior to the Board approving same.

Purpose of Staff Report

The purpose of this report is to provide the 2020 audited financial statements to the board for approval, and to request board approval for the distribution of annual draft audited financial statements to municipal partners when received by SSEA.

Background

The SSEA financials are audited annually by the auditor engaged by the SSEA Treasurer municipality. Accordingly, the SSEA 2020 financial audit was completed by *Pahapill and Associates Professional Corporation*, auditors for the Township of Tay. This is a clean audit opinion with no surprises and SSEA staff are recommending approval.

All of our municipal partners require our annual audited statements for consolidation in their Municipal Financial Information Returns (FIR). Therefore, for future years, it is recommended that as soon as the audited statements are received, they be sent to the municipal partners prior to Board approval, in an effort to allow them to consolidate the SSEA into their annual FIR in a

timely manner. Should any changes be made to said draft financial statements, SSEA will immediately provide the revised statements to municipal partners.

Rebecca MacDonald, from Pahapill and Associates, will be joining the meeting to present the 2020 draft audited financial statements to the board.

Prepared by:
Original signed by

Approved for Submission by:
Original Signed by

Judy Limoges, Treasurer SSEA

Julie Cayley, Executive Director

Attachment: SSEA **DRAFT** Financial Statements December 31, 2020

DRAFT FOR DISCUSSION PURPOSES ONLY

SEVERN SOUND ENVIRONMENTAL ASSOCIATION
FINANCIAL STATEMENTS
DECEMBER 31, 2020

SEVERN SOUND ENVIRONMENTAL ASSOCIATION
INDEX TO FINANCIAL STATEMENTS

	Page
Independent Auditors' Report	1 - 2
Statement of Financial Position	3
Statement of Operations and Accumulated Surplus (Deficit)	4
Statement of Change in Net Financial Assets (Debt)	5
Statement of Cash Flow	6
Notes to the Financial Statements	7

DRAFT FOR DISCUSSION PURPOSES ONLY

INDEPENDENT AUDITOR'S REPORT

To the Board Members of Severn Sound Environmental Association:

Opinion

We have audited the financial statements of Severn Sound Environmental Association, which comprise the statement of financial position as at December 31, 2020, and the statements of operations, the change in its net financial assets (debt) and its 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 Severn Sound Environmental Association as at December 31, 2020, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. 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 Association 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 those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibility 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 Association'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 Association'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 Association 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.

Huntsville, Ontario

Pahapill and Associates Professional Corporation
Chartered Professional Accountants
Authorized to practise public accounting by
The Chartered Professional Accountants of Ontario

SEVERN SOUND ENVIRONMENTAL ASSOCIATION

STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 2020

	2020	2019
FINANCIAL ASSETS		
Cash and cash equivalents	\$ -	\$ 4,635
Accounts receivable, no allowance	39,113	188,543
Due from related parties (Note 2)	379,997	31,758
	419,110	224,936
LIABILITIES		
Accounts payable and accrued liabilities	84,645	190,379
Deferred revenue (Note 3)	25,205	4,625
Employee future benefits (Note 4)	91,000	88,928
Municipal debt (Note 5)	18,667	-
	219,517	283,932
NET FINANCIAL ASSETS (DEBT)	199,593	(58,996)
NON-FINANCIAL ASSETS		
Tangible capital assets - net (Note 6)	229,120	200,726
Prepaid expenses	2,566	2,966
	231,686	203,692
ACCUMULATED SURPLUS (NOTE 7)	\$ 431,279	\$ 144,696

Approved by: _____
Director

Director

The accompanying notes are an integral part of these financial statements

SEVERN SOUND ENVIRONMENTAL ASSOCIATION
STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Budget 2020 (Note 10)	Actual 2020	Actual 2019
REVENUE			
Municipal contributions	\$ 941,422	\$ 945,447	\$ 656,505
Lake Simcoe Region Conservation Authority	-	86,150	57,572
Province of Ontario grants	2,500	-	2,500
Projects and recoveries	183,756	48,712	67,321
Community and private donations	5,222	29,003	325,630
Tree distribution, net	20,004	(1,683)	15,699
Federal grants	-	19,600	3,920
Interest earned	-	4,063	4,657
TOTAL REVENUE	1,152,904	1,131,292	1,133,804
EXPENSES			
Salaries and benefits	643,354	514,988	509,874
Benefits	176,836	151,825	150,955
Materials and office	86,150	54,364	52,467
Contracted services	74,263	48,928	218,352
Rent and financial	172,301	62,215	62,464
Amortization	12,389	12,389	6,972
TOTAL EXPENSES	1,165,293	844,709	1,001,084
ANNUAL SURPLUS (DEFICIT)	(12,389)	286,583	132,720
ACCUMULATED SURPLUS, BEGINNING OF YEAR	144,696	144,696	11,976
ACCUMULATED SURPLUS, END OF YEAR	\$ 132,307	\$ 431,279	\$ 144,696

The accompanying notes are an integral part of these financial statements

SEVERN SOUND ENVIRONMENTAL ASSOCIATION
STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (DEBT)
FOR THE YEAR ENDED DECEMBER 31, 2020

	Budget 2020 (Note 10)	Actual 2020	Actual 2019
Annual surplus (deficit)	\$ (12,389)	\$ 286,583	\$ 132,720
Acquisition of tangible capital assets	(40,783)	(40,783)	(169,123)
Amortization of tangible capital assets	12,389	12,389	6,972
Use of prepaid expenses	-	400	(609)
Increase (decrease) in net financial assets	(40,783)	258,589	(30,040)
Net financial assets (debt), beginning of year	(58,996)	(58,996)	(28,956)
Net financial assets (debt), end of year	\$ (99,779)	\$ 199,593	\$ (58,996)

The accompanying notes are an integral part of these financial statements

SEVERN SOUND ENVIRONMENTAL ASSOCIATION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2020

	2020	2019
Operating transactions		
Annual surplus (deficit)	\$ 286,583	\$ 132,720
Non-cash charges to operations:		
Amortization	12,389	6,972
Employee future benefits	2,072	2,806
	301,044	142,498
Changes in non-cash assets and liabilities:		
Accounts receivable	149,430	(70,094)
Accounts payable and accrued liabilities	(105,734)	157,163
Deferred revenue	20,580	(28,974)
Due to/from related parties	(348,239)	(26,226)
Prepaid expenses	400	(609)
	(283,563)	31,260
Cash provided by operating transactions	17,481	173,758
Capital transactions		
Acquisition of tangible capital assets	(40,783)	(169,123)
Cash applied to capital transactions	(40,783)	(169,123)
Increase (decrease) in municipal debt	18,667	-
Cash applied to financing transactions	18,667	-
Net change in cash and cash equivalents	(4,635)	4,635
Cash and cash equivalents, beginning of year	4,635	-
Cash and cash equivalents, end of year	\$ -	\$ 4,635

The accompanying notes are an integral part of these financial statements

SEVERN SOUND ENVIRONMENTAL ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS Year Ended December 31, 2020

Severn Sound Environmental Association (the "Association") is a water management agency established in 2009 by a letter agreement among local Municipalities, Environment Canada and the Ontario Ministry of the Environment.

The local Municipalities are the Town of Midland, Town of Penetanguishene, Township of Tay, Township of Tiny, Township of Oro-Medonte, Township of Severn, Township of Georgian Bay, and the Township of Springwater.

1. SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Association are prepared by management in accordance with public sector accounting standards for local governments as recommended in the Public Sector Accounting Board "PSAB" of the Chartered Professional Accountants Canada. Significant aspects of the accounting policies adopted by the Association are as follows:

Basis of Accounting

- (i) **Accrual basis of accounting**
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.
- (ii) **Non-financial assets**
Non-financial assets are not available to discharge existing liabilities but are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.
 - (a) **Tangible capital assets**
Tangible capital assets are recorded at cost, which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. Tangible capital assets received as donations are recorded at their fair value at the date of receipt. The cost, less residual value, of the tangible capital assets are amortized on a straight-line basis over their estimated useful lives as follows:
 - Equipment - 4 to 10 years
 - Wells - 35 years
 - Vehicles - 10 yearsAnnual amortization is not charged in the year of acquisition.

SEVERN SOUND ENVIRONMENTAL ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2020

(b) Pension agreements:

The Association is an employer member of the Ontario Municipal Employees Retirement System (OMERS), which is a multi-employer, defined benefit pension plan. The Board of Trustees, representing plan members and employers, is responsible for overseeing the management of the pension plan, including investment of the assets and administration of the benefits. The Association has adopted defined contribution plan accounting principles for this Plan because insufficient information is available to apply defined benefit plan accounting principles. As such, the Association's contributions due during the year are expensed as incurred.

(c) Employee future benefits:

Vacation entitlements are accrued for as entitlements are earned. Sick leave benefits are accrued when they are vested and subject to pay out when an employee leaves the Association. Non-vesting sick leave benefits are accrued and subject to pay out if employees chose to top up their salary under the short-term sick leave plans.

(iii) Revenue recognition

Conditional grant revenue is recognized to the extent the conditions imposed on it have been fulfilled. Unconditional grant revenue is recognized when funding is receivable.

All revenue other than government transfers and interest revenue, is recognized when received.

Interest revenue is recorded when earned.

(iv) Government Transfers

Government transfers, which include entitlements and legislative grants, are recognized as revenue in the financial statements when the transfers is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled. Government transfers consist of grants and subsidies for various operating and capital programs.

(v) Deferred Revenue

Deferred revenue represents funds which have been applied for and collected but for which the related services have yet to be performed. These amounts will be recognized as revenues in the fiscal year the services are performed.

(vi) 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 amounts of assets and 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 reporting period. The principal estimates used in the preparation of these financial statements are the useful lives of tangible capital assets and the allowance for doubtful accounts. Actual results could differ from management's best estimates as additional information becomes available in the future.

In addition, the Association's implementation of the Public Sector Accounting Handbook PS3150 has required management to make estimate of historical cost and useful lives of tangible capital assets.

SEVERN SOUND ENVIRONMENTAL ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS Year Ended December 31, 2020

(vii) Collections

Collections, including works of art and historical treasures, are not capitalized in the statement of financial position. Purchases of collection items are expensed in the year in which the items are acquired. Contributions of collection items are reported as revenue and expense at their fair value. When fair value cannot be determined, the contribution is recognized at nominal value.

2. DUE FROM RELATED PARTIES

The Association received \$945,447 (2019 \$656,505) in Municipal contributions from related parties.

The Treasurer Municipality (Township of Tay, effective Jan 1, 2018) collects receivables and remits payments to vendors on behalf of the SSEA throughout the calendar year. As such, the balance due from related parties as at December 31, 2020 of \$379,997 from the Township of Tay (2019 \$31,758) represents the remaining operating funds held by the Treasurer municipality once all financial assets and liabilities are settled.

Amounts due to/from related parties consists of \$17,764 due from participating municipalities which is included in accounts receivable, \$11,595 due to participating municipalities, which is included in accounts payable, and \$18,667 due to Township of Tiny for a loan provided to purchase a vehicle, which is included in municipal debt at December 31, 2020.

These transactions are in the normal course of operations and are measured at the exchange value (the amount of consideration established and agreed to by the related parties), which approximates the arm's length equivalent value for sales of product or service.

3. DEFERRED REVENUE

The 2020 continuity of transactions within general deferred revenue are described below:

	Balance beginning of year	Contributions received	Amounts taken into revenue	Balance end of year
Grants	\$ 4,625	\$ -	\$ (4,625)	\$ -
Tree distribution	-	13,863	-	13,863
Honey Harbour survey	-	14,941	(9,507)	5,434
Inland Lakes	-	18,588	(12,680)	5,908
	\$ 4,625	\$ 47,392	\$ (26,812)	\$ 25,205

SEVERN SOUND ENVIRONMENTAL ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2020

4. EMPLOYEE FUTURE BENEFITS

An actuarial estimate of future liabilities has been completed using the most recent actuarial valuation in May 2020 and forms the basis for the estimated liability reported in these financial statements.

The following table sets out the continuity of the accrued benefit obligation.

	2020	2019
Accumulated sick leave entitlements	\$ 37,600	\$ 35,200
Accrued health and dental benefit liability	53,400	47,200
Vacation payable	-	6,528
	\$ 91,000	\$ 88,928

Information about the accumulated sick leave entitlements and accrued health and dental benefit liabilities are as follows:

	2020	2019
Accumulated benefit obligation, beginning of year	\$ 82,400	\$ 75,200
Add: Benefit/service cost	8,000	7,700
Add: Interest	4,000	4,500
Less: Amortization of actuarial gains	4,000	2,900
Less: Benefit contributions	(7,400)	(7,900)
	\$ 91,000	\$ 82,400

SEVERN SOUND ENVIRONMENTAL ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS Year Ended December 31, 2020

The significant actuarial assumptions adopted in measuring the Association's accrued benefit obligations are as follows:

	2020	2019
Discount rate	3.00 %	3.00 %
Salary escalation	2.00 %	2.00 %
Dental premium rates	6.00% for 2020 reducing by 0.20% in each year to an ultimate rate of 4%	
Health premium care rates	7.07% for 2020 reducing by 0.15% in each year to an ultimate rate of 4%	

5. MUNICIPAL DEBT

(a) The balance of the municipal debt reported on the Statement of Financial Position consists of

	2020	2019
Township of Tiny, due July 2022, repayable in annual payments of \$9,333 interest free and is unsecured.	\$ 18,667	\$ -
	\$ 18,667	\$ -

(b) Future estimated principal and interest payments on the municipal debt are as follows:

	Principal	Interest
2021	\$ 9,333	\$ -
2022	9,334	-
	\$ 18,667	\$ -

6. TANGIBLE CAPITAL ASSETS

The following table provides information on the tangible capital assets of the Association by major asset class.

	Machinery Equipment and Furniture	Wells	Vehicles	TOTAL 2020	TOTAL 2019
COST					
Balance, beginning of year	\$ 127,320	\$ 169,123	\$ -	\$ 296,443	\$ 127,320
Additions and betterments	15,374	-	25,409	40,783	169,123
BALANCE, END OF YEAR	142,694	169,123	25,409	337,226	296,443
ACCUMULATED AMORTIZATION					
Balance, beginning of year	95,717	-	-	95,717	88,745
Annual amortization	6,972	5,417	-	12,389	6,972
BALANCE, END OF YEAR	102,689	5,417	-	108,106	95,717
TANGIBLE CAPITAL ASSETS-NET	\$ 40,005	\$ 163,706	\$ 25,409	\$ 229,120	\$ 200,726

SEVERN SOUND ENVIRONMENTAL ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2020

7. ACCUMULATED SURPLUS

The Association's accumulated surplus balance is comprised of the following:

	2020	2019
Invested in tangible capital assets (Note 6)	\$ 229,120	\$ 200,726
Reserves and reserve funds	143,476	62,122
Unrestricted surplus (deficit)	168,350	(35,752)
Amounts to be recovered in future years	(109,667)	(82,400)
	\$ 431,279	\$ 144,696

8. PENSION AGREEMENTS

The Association makes contributions to the Ontario Municipal Employees Retirement System ("OMERS"), which is a multi-employer pension plan, on behalf of full time members of staff. The plan is a contributory defined benefit plan, which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay. Each year an independent actuary determines the funding status of OMERS Primary Pension Plan (the Plan) by comparing the actuarial value of invested assets to the estimated present value of all pension benefits that members have earned to date. The most recent actuarial valuation of the Plan was conducted at December 31, 2020. The results of this valuation disclosed total actuarial liabilities of \$111,820 million with respect to benefits accrued for service with actuarial assets at that date of \$108,609 million indicating an actuarial deficit of \$3,211 million. Because OMERS is a multi employer plan, any Plan surpluses or deficits are a joint responsibility of Ontario municipal organizations and their employees. As a result, the Association does not recognize any share of the Plan surplus or deficit.

The amount contributed to OMERS for the current year was \$42,043 (2019 \$41,443) for current service and is included as an expense on the Consolidated Statement of Operations.

9. GOVERNMENT TRANSFERS

Government transfers include monetary transfers based on cost-sharing agreements between the levels of government. Specific funds are also transferred when the Association provides evidence that the qualifying expenditures have been incurred. The Association also receives government transfers once certain criteria have been met or with the stipulation that the funds are used for specific projects or expenses (entitlements with stipulations). Any transfers received where the transfer stipulations have not been met by year-end are recorded as deferred revenue.

The amount of funding provided to the Association for each project is subject to final review and approval by these government organizations. As at the date of these financial statements, funding for the ongoing projects have not been subject to this review process. Any future adjustments required as a result of this review will be accounted for at that time.

10. BUDGET FIGURES

The unaudited budget adopted for the current year was prepared on a fund basis, and has been amended to conform with the accounting and reporting standards adopted for the current year actual results.

SEVERN SOUND ENVIRONMENTAL ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2020

11. SUBSEQUENT EVENTS

In March 2020, the World Health Organization declared a global pandemic due to the novel coronavirus (COVID-19). The situation is constantly evolving, and the measures put in place are having multiple impacts on local, provincial, national and global economies.

As at December 31, 2020, management is uncertain of the effects of changes in operations on its financial statements and believes that any disturbance may be temporary; however, there is uncertainty about the length and potential impact of the disturbance.

As a result, we are unable to estimate the potential impact on the association's operations as at the date of the financial statements.

DRAFT FOR DISCUSSION PURPOSES ONLY



Severn Sound Environmental Association

489 Finlayson Street, Port McNicoll, Ontario L0K 1R0

Phone (705) 534-7283 Website: www.severnsound.ca

SSEA DRAFT POLICY

Diversity and Inclusion

Each employee brings a unique set of life experiences and contributes valuable insights and perspectives to the work at Severn Sound Environmental Association (SSEA). In light of this, SSEA is committed to fostering a supportive workplace culture. In accordance with the [Ontario *Human Rights*], SSEA is dedicated to recognizing the dignity and worth of every person and to provide equal rights and opportunities without discrimination. We see diversity and inclusion as integral to our mission and key to ensuring the well-being of our employees and the clients that we serve.

Through this policy, the objective is to promote inclusivity and transparency in order to improve diversity across the organization. This allows an environment in which individual differences and the contributions of all team members are recognized and valued, and one that promotes dignity and respect for every employee.

To meet this objective, the organization is committed to implementing strategies that support diversity and inclusion in employment practices, facilities, client engagement, training, and communication, outlined in more detail below:

Employment	<ul style="list-style-type: none">• Make job applicants aware of our Diversity and Inclusion Policy and commitments to fostering equality of opportunity.• Ensure transparency, consistency and equity in hiring and promotion practices.• Make training, development and progression opportunities available to all staff based on merit.• Promote work practices that foster diversity of thought and build diverse teams.
Facilities	<ul style="list-style-type: none">• Ensure that, to the fullest extent possible, the facility is accessible to employees and visitors, pursuant to the commitments outlined in the Accessibility Policy and in compliance with the [<i>Accessibility for Ontarians with Disabilities Act</i>].

Client Engagement	<ul style="list-style-type: none"> • Ensure that diversity and inclusion is top-of-mind in the planning and offering of programs and resources to clients.
Training	<ul style="list-style-type: none"> • Pursue cultural competency throughout the organization by creating substantive learning opportunities and formal, transparent policies. • Train members of the leadership team so they are equipped to understand the individualized needs of the workforce.
Communication	<ul style="list-style-type: none"> • Practice and encourage transparent communication. • Encourage respect and tolerance through everyday interactions.

Feedback

In addition to the strategies outlined above, SSEA encourages feedback from employees, clients, and visitors to our facility on the impact of our Diversity and Inclusion Policy and related initiatives.

Any individuals who feel that they have been subject to discrimination are encouraged to raise their concerns to the SSEA Executive Director so that the complaint can be investigated, and appropriate corrective measures can be applied as required.

Ongoing Evaluation

SSEA is committed to regularly reviewing all our employment practices and procedures so that they are consistent with the provisions in this policy.

Compliance

Applicable human rights, equity and privacy legislation will be respected in the execution of this policy. Any collection of personal information will be kept confidential unless required to be disclosed by law.