



A Regular Meeting of  
the Richmond Hill Public Library Board  
will be held virtually at

<https://zoom.us/j/6743941674?pwd=cElEd3pVR0hqTnNGdFIRcWp2SmNYZz09>

Tuesday, January 26, 2021  
at 5:00 pm

## **AGENDA**

**1.0 Call to Order**

**2.0 Regrets**

**3.0 Adoption of Agenda**

**4.0 Disclosure of Pecuniary Interest and the General Nature Thereof**

**5.0 Minutes**

**5.1 Library Board Minutes – September 22, 2020**

**6.0 Presentations**

**6.1 Melanie Dugard, Principal, Grant Thornton**

Re: 2019 Audited Financial Statements

## 7.0 **Reports**

Accessible documents can be accessed through the [RHPL website > Your Library > About Us > Library Board](#)

7.1 **2019 Audited Financial Statement Report SRLIB21.01**

7.2 **2020 Year-End Capital Account Closures Report SRLIB21.02**

7.3 **RHPL Response to COVID-19 Report SRLIB21.03**

7.4 **Strategic Planning Steering Committee Report SRLIB21.04**

7.5 **Customer Privacy Policy Update Report SRLIB21.05**

7.6 **2020 Annual Health & Safety Policy and Program Report SRLIB21.06**

7.7 **2020 Annual Accessibility Policy and Program Report SRLIB21.07**

## 8.0 **New Business**

8.1 **Member Motion – Board Chair G. Beros** – a community member requested a board review of the 2020 meeting absences of board member M. Shabazi, referencing Board By-Law section 5.4: “If a member is absent from the meetings of the Board for three (3) consecutive months, without authorization by Board resolution, the remaining members shall declare the seat vacant and notify Council accordingly.” *Public Libraries Act, 1990* s. 13 (c).

## 9.0 **Member Announcements**

## 10.0 **Date of Next Meeting**

The next Meeting of the Library Board will be held on **Tuesday, February 23, 2021 at 5:00 pm** virtually via ZOOM.

*Please advise Darren Solomon and Susan Quinn of regrets for attendance, by noon on Tuesday, January 26, 2021 at e-mail: [dsolomon@rhpl.ca](mailto:dsolomon@rhpl.ca) and [squinn@rhpl.ca](mailto:squinn@rhpl.ca)*



Richmond Hill Public Library Board

**2019 YEAR END AUDITED FINANCIAL STATEMENTS  
REPORT  
SRLIB21.01**

Subject: 2019 Year End Audited Financial Statements Report  
From: Darren Solomon, Chief Executive Officer  
Date: January 26, 2021

**1.0 Recommendation**

That the 2019 Audited Financial Statements be approved; and

That the Board Chair and Chief Executive Officer be authorized to sign the Financial Statements; and

That the report from Grant Thornton regarding the Report to the Board of Directors: Audit Strategy and Results, for the year ended December 31, 2019, be received.

**2.0 Purpose**

The purpose of this report is to provide the audited financial results of the Library Board's operating funds and reserves for the year ending December 31, 2019.

### **3.0 Background**

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 Board jointly engaged the services of Grant Thornton, LLP, Chartered 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, 2019 and in accordance with Canadian generally accepted accounting principles.

Staff has reviewed the attached Report to the Board of Directors for 2019 and concurs with the financial statements generated by City of Richmond Hill Finance.

The auditor will be in attendance to present her report and findings.

### **4.0 Conclusion**

Staff would like to extend their appreciation to the City's Finance team for their assistance. RHPL staff recommends the approval of the 2019 year end audited financial statements.

### **5.0 Attachments**

1. 2019 Audited Financial Statements
2. Report to the Board of Directors – Audit Strategy and Results for the year ended December 31, 2019

Prepared by Susan Quinn, Executive Administration Coordinator

Approved by:

“Signed version on file in the Administration Office”

Darren Solomon

Chief Executive Officer

Financial statements of

**Richmond Hill Public  
Library Board**

December 31, 2019

# Richmond Hill Public Library Board

December 31, 2019

## Table of contents

Independent auditor's report .....	1-2
Statement of financial position .....	3
Statement of operations .....	4
Statement of change in net financial assets.....	5
Statement of cash flows .....	6
Notes to the financial statements .....	7-12

DRAFT

**RICHMOND HILL PUBLIC LIBRARY BOARD**

**Statement of Financial Position**

**December 31, 2019**

	<u>2019</u>	<u>2018</u>
	\$	\$
<b>FINANCIAL ASSETS</b>		
Cash	8,093	9,365
Accounts receivable		
City of Richmond Hill	1,769,183	1,574,401
Other	85,104	181,791
	<u>1,862,380</u>	<u>1,765,557</u>
<b>LIABILITIES</b>		
Accounts payable and accrued charges	713,293	1,037,217
Accrued vacation pay	73,004	79,346
Employee future benefits (Note 3)	149,728	155,382
	<u>936,025</u>	<u>1,271,945</u>
<b>NET FINANCIAL ASSETS</b>	<u>926,355</u>	<u>493,612</u>
<b>NON - FINANCIAL ASSETS</b>		
Tangible capital assets (Note 5)	6,022,721	6,197,358
Prepaid expenses	115,433	122,411
	<u>6,138,154</u>	<u>6,319,769</u>
<b>Accumulated Surplus (Note 6)</b>	<u>7,064,509</u>	<u>6,813,381</u>

Subsequent event (Note 9)

Approved by the Board of Directors

Board Chair

Chief Executive Officer

*See accompanying notes to the financial statements.*



**RICHMOND HILL PUBLIC LIBRARY BOARD**  
**Statement of Operations**  
**Year ended December 31, 2019**

	<b>2019</b> <b><u>Budget</u></b> <b>\$</b>	<b>2019</b> <b><u>Actual</u></b> <b>\$</b>	<b>2018</b> <b><u>Actual</u></b> <b>\$</b>
<b>REVENUE</b>			
Municipal contribution			
Operating	9,264,600	9,264,600	9,047,500
Contribution from City for maintenance, utility and supply charges	1,247,000	1,380,014	1,177,025
Repairs and replacement	1,165,800	1,165,800	1,132,000
Contributed tangible capital assets	1,184,300	520,534	592,108
Grants			
Province of Ontario	118,500	118,499	118,499
Other	3,700	3,700	3,700
York Region District School Board	284,500	284,500	276,400
Fines	155,500	113,190	115,107
Fees	144,100	109,279	104,000
Sales	53,300	41,004	45,397
Other Income	-	116	297
Interest income	19,569	19,569	21,103
Donations and bequests	-	1,694	680
	<b>13,640,869</b>	<b>13,022,499</b>	<b>12,633,816 -</b>
<b>EXPENSES</b>			
Salaries and benefits	8,296,900	7,836,452	7,747,191
Amortization of tangible capital assets	1,655,932	1,655,932	1,615,333
Maintenance, utility and supply charges	1,302,960	1,435,974	1,179,827
Contracts & Services	1,077,200	1,100,811	884,431
Transfer to reserve of the Town of Richmond Hill	481,700	538,688	707,357
Collection Development	231,539	137,544	249,684
Materials & Supplies	88,939	58,963	110,561
Special projects	-	7,007	43,324
	<b>13,135,170</b>	<b>12,771,371</b>	<b>12,537,708</b>
Annual surplus	<b>505,699</b>	<b>251,128</b>	<b>96,108</b>
Accumulated surplus, beginning of year	<b>6,813,381</b>	<b>6,813,381</b>	<b>6,717,274</b>
<b>Accumulated surplus, end of year</b>	<b>7,319,080</b>	<b>7,064,509</b>	<b>6,813,381</b>

See accompanying notes to the financial statements.

**RICHMOND HILL PUBLIC LIBRARY BOARD**  
**Statement of Change in Net Financial Assets**  
**Year ended December 31, 2019**

	<b>2019 Budget</b>	<b>2019 Actual</b>	<b>2018 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Annual Surplus	<b>505,699</b>	<b>251,128</b>	96,108
	<b>505,699</b>	<b>251,128</b>	96,108
Acquisition of tangible capital assets	<b>(1,537,255)</b>	<b>(1,537,255)</b>	(1,729,977)
Amortization of capital assets	<b>1,655,932</b>	<b>1,655,932</b>	1,615,333
Loss on disposal of tangible capital assets	<b>-</b>	<b>55,960</b>	2,802
	<b>118,677</b>	<b>174,637</b>	(111,842)
Change in prepaid expenses	<b>-</b>	<b>6,978</b>	(3,770)
	<b>118,677</b>	<b>181,615</b>	(115,612)
Change in net financial assets	<b>624,376</b>	<b>432,743</b>	(19,504)
Net Financial assets, beginning of year	<b>493,612</b>	<b>493,612</b>	513,116
<b>Net Financial assets, end of year</b>	<b>1,117,988</b>	<b>926,355</b>	493,612

*See accompanying notes to the financial statements.*

**RICHMOND HILL PUBLIC LIBRARY BOARD**

**Statement of cash flows**

**Year ended December 31, 2019**

	2019	2018
	<u>Actual</u>	<u>Actual</u>
		\$
<b>Operating activities</b>		
Annual Surplus	251,128	96,108
Change in non-cash items		
Amortization of tangible capital assets	1,655,932	1,615,333
Revenue recognized on contributed capital assets	(520,534)	(592,108)
Loss on disposal of tangible capital assets	55,960	2,802
	1,191,358	1,026,027
Change in non-cash assets and liabilities		
Change in accounts receivable - City of Richmond Hill	(194,782)	129,656
Change in accounts receivable - Other	96,687	(99,197)
Change in accounts payable and accrued charges	(323,924)	2,087
Change in accrued vacation pay	(6,342)	(7,198)
Change in employee future benefits liability	(5,654)	(4,289)
Change in prepaid expenses	6,978	(3,770)
	(427,037)	17,289
	1,015,449	1,139,423
<b>Capital activities</b>		
Acquisition of tangible capital assets	(1,016,721)	(1,137,867)
	(1,016,721)	(1,137,867)
Net change in cash	(1,272)	1,555
Cash, beginning of year	9,365	7,810
<b>Cash, end of year</b>	<b>8,093</b>	<b>9,365</b>

*See accompanying notes to the financial statements.*

# Richmond Hill Public Library Board

## Notes to the financial statements

December 31, 2019

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### 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, 2019

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### 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, 2019 of \$149,728 (2018 - \$155,382) was based on an actuarial update used for the December 31, 2018 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 2019 and thereafter.

# Richmond Hill Public Library Board

## Notes to the financial statements

December 31, 2019

### 3. Employee future benefits liability (continued)

#### ii) Interest (discount) rate

The present value of the future benefits as at December 31, 2019 was determined using a discount rate of 3.75%.

#### iii) Health costs

Utilization weighted average health costs were assumed to increase at a 4.42% rate for 2019 and gradually reduce to a 2.75% in 2025, and remain at that level thereafter.

#### iv) Dental costs

Dental costs were assumed to increase at 2.75 % for 2019 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, 2019. The results of this valuation disclosed total actuarial liabilities of \$107,687 million with respect to benefits accrued for service with actuarial assets at that date of \$104,290 million indicating an actuarial deficit of \$3,397 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 \$57,400 (2018 - 9%) and 14.6% for wages in excess of CPP earning limit \$57,400 (2018 - 14.6%). The amount contributed to OMERS for 2019 was \$606,476 (2018 - \$601,224) 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	Other	W.I.P.	Total 2019	Total 2018
<b>Cost</b>							
Balance, beginning of year	10,008,842	2,686,802	2,529,962	55,000	123,322	15,403,928	15,117,865
Add: Additions during the year	1,130,955	357,983	39,355		8,962	1,537,255	1,729,975
Less: Disposals during the year	2,395,962	93,399	100,395	55,000		2,644,756	1,443,913
<b>Balance, end of year</b>	<b>8,743,835</b>	<b>2,951,386</b>	<b>2,468,922</b>	<b>-</b>	<b>132,284</b>	<b>14,296,427</b>	<b>15,403,927</b>
<b>Accumulated amortization</b>							
Balance, beginning of year	5,531,473	1,728,921	1,933,616	12,559	-	9,206,569	9,032,348
Add: Amortization	1,248,675	302,881	104,376			1,655,932	1,615,333
Less: Accum amortization on disposals	2,395,961	87,038	93,237	12,559		2,588,795	1,441,112
<b>Balance, end of year</b>	<b>4,384,187</b>	<b>1,944,764</b>	<b>1,944,755</b>	<b>-</b>	<b>-</b>	<b>8,273,706</b>	<b>9,206,569</b>
<b>Net Book Value</b>	<b>4,359,648</b>	<b>1,006,622</b>	<b>524,167</b>	<b>-</b>	<b>132,284</b>	<b>6,022,721</b>	<b>6,197,358</b>

# Richmond Hill Public Library Board

## Notes to the financial statements

December 31, 2019

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### 6. Accumulated surplus

Accumulated surplus consists of the following:

	2019	2018
	\$	\$
Invested in tangible capital assets	6,022,721	6,197,358
Unfunded employees future benefits	(149,728)	(155,382)
Unfunded vacation pay	(73,004)	(79,346)
Special Purpose Reserve Fund	665,981	261,775
Donation and Bequest Reserve Fund	598,539	588,977
	7,064,509	6,813,381

#### *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:

	2019	2018
	\$	\$
Special Purpose Reserve	665,981	261,775
Oak Ridges Library	1,000	1,000
Art Purchase	650	650
Books for Babies	353	7,361
Local History Digitization	123,000	123,000
Sculpture New OR Library	4,000	4,000
Undesignated	469,536	452,966
	1,264,520	850,752

#### *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 deficit of \$1,000,988 (2018 - \$1,718,215) 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, 2019

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### 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 2019, 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.

<b>Adopted budget</b>	<b>2019</b>
	<b>\$</b>
Budgeted annual surplus	-
Adjustments to the adopted budget	-
Increase in the Reserves and Reserve Funds	16,569
Amortization of tangible capital assets	(1,655,932)
Acquisition of contributed tangible assets	2,145,062
<b>Budgeted deficit per statement of operator</b>	<b>505,699</b>



# Richmond Hill Public Library Board

## Notes to the financial statements

December 31, 2019

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### 9. Subsequent event

Since January 1, 2020, the spread of COVID-19 has severely impacted many local economies around the globe. In many countries, including Canada, organizations and businesses are being forced to cease or limit operations for long or indefinite periods of time. Measures taken to contain the spread of the virus, including travel bans, quarantines, social distancing, and closures of non-essential services have triggered significant disruptions to organizations worldwide, resulting in an economic slowdown. Global stock markets have also experienced great volatility and a significant weakening. Governments and central banks have responded with monetary and fiscal interventions to stabilize economic conditions.

The Library Board has determined that these events are non-adjusting subsequent events. Accordingly, the financial position and results of operations as of and for the year ended December 31, 2019 have not been adjusted to reflect their impact. The duration and impact of the COVID-19 pandemic, as well as the effectiveness of government and central bank responses, remains unclear at this time. It is not possible to reliably estimate the duration and severity of these consequences, as well as their impact on the financial position and results of the Library Board for future periods.

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# Richmond Hill Public Library Board

For the year ended December 31, 2019

Report to the Board of Directors  
Audit strategy and results

**December 15, 2020**

**Melanie Dugard, CPA, CA**

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# Contents

Executive summary	
Audit risks and results	
Adjustments and uncorrected misstatements	
Other reportable matters	

1
2
4
5

# Appendices

Appendix A – Overview and approach
Appendix B – Draft independent auditor's report
Appendix C – Draft management representation letter
Appendix D – PSAS accounting developments
Appendix E – Auditing developments

# 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, 2019. 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 Board of Directors and management. It is not intended to be distributed or used by anyone other than these specified parties.

We were engaged to provide the following deliverables:

Deliverable
Report on the December 31, 2019 financial statements
Communication of audit strategy and results

- Receipt of signed management representation letter (a draft has been attached in the appendices);
- Approval of the financial statements by the Board of Directors;
- Receipt of response to legal letter; 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.

## 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 December 15, 2020:

# 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 COVID-19 impacts on audit risks and responses, risks, and accounting practices.

## COVID-19 impact on audit risks and responses

Area of focus	Matter	Our response and findings
Subsequent events	<p>The COVID-19 virus became widespread in January 2020 and the magnitude of its impact increased thereafter.</p> <p>In determining whether the impact of COVID-19 requires adjustments to the Library's financial statements, management must first determine whether the impact occurred during the fiscal year, or subsequent to year-end. Entities are required to distinguish between subsequent events that are adjusting (provide further evidence of conditions that existed at the statement of financial position date) and non-adjusting (indicate conditions that arose after the statement of financial position date). Adjusting subsequent events are reflected in the recognition and measurement of amounts reported in the financial statements, while the impact of non-adjusting subsequent events may be required to be disclosed in the notes to the financial statements. Significant subsequent events that may require adjustment or disclosure include items such as: waivers or modifications of contractual terms in lending arrangements or other contractual arrangements, and/or announcing or commencing the implementation of a major restructuring or downsizing.</p>	<p>Management has determined that the financial effects of the spread of COVID-19 represents a non-adjusting subsequent event. This is because the virus became widespread subsequent to year-end and the magnitude of its impact remains uncertain.</p> <p>Note disclosure in the financial statements fairly represents the material uncertainty of the impact of COVID-19.</p>

## Significant risks

Area of focus	Why there is a risk	Our response and findings
<b>Fraud risk from management override</b>	Due to small accounting department there is a risk of management override of controls.	<ul style="list-style-type: none"> <li>We look to the role of the accounting department at the City of Richmond Hill.</li> <li>We do a test of manual journal entries where override may be plausible.</li> </ul> <p>We noted no issues with our testing of journal entries.</p>

## Other areas of focus

Our risk assessment process identified certain significant risks, which are included under “Audit risks and results” in our report. In addition, we identified certain other areas where we focused our attention as follows:

Risk area	Why it is a risk area	Audit procedures and findings
<b>Completeness and existence of operating expenses and accrued liabilities</b>	The accrued liabilities may be understated due to inaccurate estimates.	<ul style="list-style-type: none"> <li>Review of accrued liabilities compared to prior year, detailed analytical review of expenses compared to prior year/budget. Testing of a sample of expenses.</li> </ul> <p>No issues noted.</p>
<b>Tangible capital assets</b>	Valuation of additions, including contributed assets, as well as appropriateness of amortization.	<ul style="list-style-type: none"> <li>Testing of additions, recalculation of amortization expense and testing of disposals including review of pooled asset categories.</li> </ul> <p>No issues noted.</p>
<b>Completeness of employee compensation expenses</b>	Accrued liabilities may be understated for payroll-related costs, as well as actuarial-determined liabilities.	<ul style="list-style-type: none"> <li>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.</li> </ul> <p>No issues noted.</p>

# 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.

# 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.

We did not identify any significant deficiencies in internal control to bring to your attention.

## 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.



# 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 sector 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

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

## 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
<b>1. Planning</b>	We obtain our understanding of your operations, internal controls and information systems We plan the audit timetable together
<b>2. Assessing risk</b>	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
<b>3. Evaluating internal controls</b>	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
<b>4. Testing accounts and transactions</b>	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
<b>5. Concluding and reporting</b>	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 sector accounting standards as at December 31, 2019. 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 and management.

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 control

We have a robust quality control 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 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 control 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.

DRAFT

# Appendix B – Draft auditor's report

## 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, 2019, and the statements of operations, changes 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 the Richmond Hill Public Library Board as at December 31, 2019, 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 Library Board 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 Library Board's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Library Board's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Library Board to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Markham, Canada  
January 26, 2020

Chartered Professional Accountants  
Licensed Public Accountants

# Appendix C – Draft management representation letter

January 26, 2021

**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, 2019, 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 January 26, 2021, 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, 2019 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.
- 3 We have provided you with unrestricted access to persons within the Library Board from whom you determined it necessary to obtain audit evidence.
- 4 There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.
- 5 There were no restatements made to correct a material misstatement in the prior period financial statements that affect the comparative information.
- 6 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.
- 7 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.
- 8 We have disclosed to you all known deficiencies in the design or operation of internal control over financial reporting of which we are aware.
- 9 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**

- 10 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.
- 11 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.
- 12 We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.

### **Recognition, measurement and disclosure**

- 13 We believe that the significant assumptions used by us in making accounting estimates, including those used in arriving at the fair values of financial instruments as measured and disclosed in the financial statements, are reasonable and appropriate in the circumstances.
- 14 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.



- 15 All related party transactions have been appropriately measured and disclosed in the financial statements.
- 16 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.
- 17 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.
- 18 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.
- 19 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.
- 20 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.
- 21 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.
- 22 The Harmonized Sales Tax (HST) transactions recorded by the Library Board are in accordance with the federal and provincial regulations. The HST liability/receivable amounts recorded by the Library are considered complete.
- 23 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.
- 24 There have been no events subsequent to the date of the statement of financial position 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**

- 25 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, including those related to COVID-19 and its impact on the Library Board, and have concluded that no such events or conditions are evident.

Yours very truly,

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**Darren Solomon, Chief Executive Officer**

# Appendix D – PSAS Accounting developments

## Public Sector Accounting Standards

## Effective date

### Section PS 3400 *Revenues*

\*\*\*NEW\*\*\*

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 as a result of the COVID-19 pandemic, the Public Sector Accounting Board (PSAB) has deferred the effective date by one year.)

### Section PS 3280 *Asset retirement obligations*

\*\*\*NEW\*\*\*

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 Public Sector Accounting Board (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 as a result of the COVID-19 pandemic, the PSAB has deferred the effective date by one year.)

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**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 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

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.

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**\*\*\*NEW\*\*\***

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.

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 as a result of the COVID-19 pandemic, the PSAB has deferred the effective date by one year.)

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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
- 

## 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 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. As a result, the PSAB's 2017-2020 Strategic Plan included plans to assess the specific needs of public sector NPO stakeholders. PSAB's 2018-2019 Annual Plan includes the following specific objectives for implementing its strategy:

- developing a GNPO strategy that meets the public interest; and
- enhancing engagement with users of GNPO financial statements.

In 2018, PSAB consulted with over 100 GNPO stakeholders to understand their fiscal and regulatory environment, their financial reporting needs, and their financial reporting perspectives. Diversity in the financial reporting framework, presentation of net debt and fund accounting, the impact of balanced budget requirements and endowments were some of the items stakeholders raised.

In May 2019, the PSAB issued a Consultation Paper, [Government Not-for-Profit](#), which articulated the results of their consultations and sought stakeholder input in developing a strategy for GNPOs. The comment period for the Consultation Paper ended on September 30, 2019 and PSAB is currently deliberating the responses. As part of their strategic plan for 2020 to 2021, the PSAB approved a second consultation paper, *Government Not-for-Profit Strategy*, in September 2020. The paper is expected to consult on an accounting and reporting framework for GNPOs. The AcSB expects to approve the final GNPO strategy, based on responses to the two consultation papers, outreach, and its international strategy decision.

## International strategy

The PSAB has reviewed its current approach towards International Public Sector Accounting Standards (IPSAS) with the intent of developing options for its International Strategy. At its May 2020 meeting, PSAB decided that it will adapt IPSAS principles when developing future Canadian Public Sector Accounting Standards for the Public

Sector Accounting Handbook. PSAB has issued a brief document summarizing its decision and what it means, entitled [\*In Brief – A plain and simple overview of PSAB's 2020 decision to adapt IPSAS principles when developing future standards\*](#), as well as the [\*Basis for Conclusions\*](#) on how it reached its decision. This decision will apply to all projects beginning on or after April 1, 2021.

## Concepts underlying financial performance

In response to feedback from stakeholders, the PSAB is proposing changes to its conceptual framework and its reporting model with a focus on measuring the financial performance of public sector entities. The changes will be made through the following actions:

1. Issuing a revised conceptual framework to replace two Sections in the PSA Handbook:
  - PS 1000 *Financial statement concepts*
  - PS 1100 *Financial statement objectives*
2. Issuing a revised financial statement presentation standard that would replace Section PS 1201 *Financial statement presentation*.

### **Statement of Concepts, A Revised Conceptual Framework for the Canadian Public Sector**

A conceptual framework is a clear set of related concepts that act as the foundation for the development of standards and the application of professional judgment. It generally considers the following components:

- characteristics of public sector entities
- financial reporting objectives
- role of financial statements
- financial statement foundations
- financial statement objectives
- qualitative characteristics of information and related considerations
- elements of financial statements
- recognition and measurement
- presentation concepts

In September 2020, PSAB approved four important exposure drafts:

- *The Conceptual Framework for Financial Reporting in the Public Sector* - PSAB will propose replacing certain aspects of the existing conceptual framework in Section PS 1000 *Financial Statement Concepts* and Section PS 1100 *Financial Statement Objectives*
- *Proposed Section PS 1202 Financial Statement Presentation* – PSAB will propose replacing the existing reporting model standard in Section PS 1201 *Financial Statement Presentation*. It is expected that the proposed changes could make some major changes to financial presentation for public sector entities
- *Consequential Amendments Arising from the Proposed Conceptual Framework* – This Exposure Draft will summarize the implications for the rest of the CPA Canada Public Sector Accounting (PSA) Handbook; and
- *Consequential Amendments Arising from Financial Statement Presentation, Proposed Section PS 1202* – This Exposure Draft will summarize the implications for the rest of the PSA Handbook.

The PSAB expects to issue the documents in January 2021, with comments due by mid-May 2021. PSAB will also issue a basis for conclusions for each exposure drafts to set out its reasoning for the proposals.

# Appendix E – Auditing developments

Canadian Auditing Standards (CASs) and other Canadian Standards issued by the AASB	Effective date
<p><b>Revisions to CAS 315 <i>Identifying and Assessing Risks of Material Misstatement</i></b></p> <p>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 style="list-style-type: none"> <li>• Focusing on the applicable financial reporting framework in identifying and assessing risks of material misstatement</li> <li>• 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</li> <li>• 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</li> <li>• Introducing the new concepts of inherent risk factors, relevant assertions, significant classes of transactions, account balances and disclosures, and the spectrum of inherent risk</li> </ul> <p>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>	<p>Periods beginning on or after December 15, 2021.</p>
<p><b>Revisions to CAS 540 <i>Auditing Accounting Estimates, including Fair Value Accounting Estimates, and Related Disclosures</i></b></p> <p>In June 2018, the IAASB approved a revised version of ISA 540 <i>Auditing Accounting Estimates and Related Disclosures</i>. In revising the standard, the IAASB focused on improving the scalability of the ISA to very simple accounting estimates, as well as the most complex accounting estimates. The standard was also revised to clarify the relationship between ISA 540 (revised) and the other ISAs and the requirements when using the work of management's expert as audit evidence in testing how management made the accounting estimate. The AASB concluded that the changes to the ISA would be adopted as CASs, with no special amendments being necessary with respect to the Canadian auditing environment.</p>	<p>The revised standard is effective for audits of financial statements with periods beginning on or after December 15, 2019.</p>



Richmond Hill Public Library Board

**2020 YEAR END CAPITAL CLOSURES REPORT**  
**SRLIB21.02**

Subject: 2020 Year End Capital Closures Report  
From: Darren Solomon, Chief Executive Officer  
Date: January 26, 2021

**1.0 Recommendation**

That the Library Board approve the closure of the following 5 capital projects and that all unexpended monies be returned to City Reserves:

- P/000285.01 – 2017 Intranet TE;
- P/000419.01 – 2018 Local History Archival Software CO;
- P/000420.01 – 2018 Collection Development CO;
- P/000424.01 – 2018 Workstations & Peripherals TE;
- P/000616.01 – 2019 Local History Room Scanner IS

**2.0 Background**

The attached chart, RHPL Status of Capital Projects, presents the Library Board with information on the status of capital projects through December 31, 2020, it identifies those which have been completed with any remaining balances to be returned to the City as their original source of funding, and those which will be carried over to 2021.

In 2020, the following 5 capital projects were completed and are recommended for closure with approximately \$25,083 to be returned to the City:

1. 2017 Intranet TE
2. 2018 Local History Archival Software CO
3. 2018 Collection Development CO
4. 2018 Workstations & Peripherals TE
5. 2019 Local History Room Scanner IS

The portfolio of the remaining 28 open capital projects continues to be worked on by staff in a timely manner.

### **3.0 Conclusion**

Staff recommends that the Library Board approve the closure of the capital projects identified in the report and return approximately \$25,083 to the City.

### **4.0 Attachments**

- 1 *RHPL Status of Capital Projects* for the period ending December 31, 2020

Prepared by Susan Quinn, Executive Administration Coordinator

Approved by:

“Signed version on file in the Administration Office”

Darren Solomon  
Chief Executive Officer





# Richmond Hill Public Library

## Status of Capital Projects

### For the Period Ending December 31, 2020

Year of Approval	Project Name/Description	Library Dept.	Approved Funding	YTD \$ Spent	Remaining Balance	% Spent	Project Status
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#### CLOSED PROJECTS

1	2017	Intranet TE	TE	\$ 70,000	\$ 70,000	\$ -	100.0%	Closed Q4
2	2018	Local History Archival Software	CO	\$ 25,000	\$ 25,000	\$ -	100.0%	Closed Q4
3	2018	Collection Development	CO	\$ 325,700	\$ 325,617	\$ 83	100.0%	Closed Q4
4	2018	Workstations & Peripherals	TE	\$ 106,500	\$ 106,500	\$ -	100.0%	Closed Q4
5	2019	Local History Room Scanner CE	IS	\$ 25,000	\$ -	\$ 25,000	0.0%	Closed Q4

**Completed Projects Totals:**

**\$ 552,200    \$ 527,117    \$ 25,083**

Year of Approval	Project Name/Description	Library Dept.	Approved Funding	YTD \$ Spent	Remaining Balance	% Spent	Project Status
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#### OPEN PROJECTS

1	2016	Website Redesign	TE	\$ 56,500	\$ 29,644	\$ 26,856	52.5%	In process
2	2016	Telephone System R&R	TE	\$ 85,000	\$ 62,279	\$ 22,721	73.3%	In process
3	2017	Community Skill Development Technologies	IS/RG	\$ 61,200	\$ 58,994	\$ 2,206	96.4%	In process
4	2017	Public Furniture & Design*	RV	\$ 30,000	\$ -	\$ 30,000	0.0%	In development
5	2017	Automated Materials Handling Sortation System	TE	\$ 500,500	\$ 142,485	\$ 358,015	28.5%	In process
6	2017	Children's Zone*	RV	\$ 32,400	\$ 18,205	\$ 14,195	56.2%	In process
7	2018	Automated Materials Handling Sortation System RG	TE	\$ 230,000	\$ 18,117	\$ 211,883	7.9%	In process
8	2018	Service Desk Replacements CE*	CS/CE	\$ 50,000	\$ -	\$ 50,000	0.0%	In development
9	2018	Service Desk Replacement RG*	RG	\$ 30,000	\$ -	\$ 30,000	0.0%	In development
10	2018	Public Furniture RV*	RV	\$ 20,000	\$ -	\$ 20,000	0.0%	In development
11	2019	Automated Materials Handling Sortation System RV	TE	\$ 200,000	\$ 17,136	\$ 182,864	8.6%	In process
12	2019	Online Payment Module	TE	\$ 15,000	\$ -	\$ 15,000	0.0%	In development
13	2019	STEAM Technologies RV/RG	RV/RG	\$ 30,000	\$ 13,353	\$ 16,647	44.5%	In process
14	2019	Maker Space Equipment CE	IS	\$ 25,000	\$ 5,918	\$ 19,082	23.7%	In process
15	2019	Browsery Furniture CE*	CS	\$ 12,000	\$ -	\$ 12,000	0.0%	In development
16	2019	Children Early Learning Area Improvements CE*	IS	\$ 8,000	\$ 6,877	\$ 1,123	86.0%	In process
17	2019	Collection Development	CO	\$ 335,500	\$ 145,894	\$ 189,606	43.5%	In process
18	2019	Workstations & Peripherals R&R	TE	\$ 319,500	\$ -	\$ 319,500	0.0%	In development
19	2019	RFID Peripherals Replacement (Scanner)	TE	\$ 26,700	\$ 18,851	\$ 7,849	70.6%	In process

	Year of Approval	Project Name/Description	Library Dept.	Approved Funding	YTD \$ Spent	Remaining Balance	% Spent	Project Status
20	2019	Children's Area Refurbishment RG*	RG	\$ 27,100	\$ 3,236	\$ 23,864	11.9%	In process
21	2019	Presentation Equipment CE	IS	\$ 25,000	\$ -	\$ 25,000	0.0%	In development
22	2019	Public Furniture & Equipment CE*	IS	\$ 10,000	\$ 4,593	\$ 5,407	45.9%	In process
23	2019	Staff Furniture CE*	IS	\$ 8,500	\$ -	\$ 8,500	0.0%	In development
24	2019	Digitization Software & Scanner CE	CO	\$ 25,000	\$ 8,476	\$ 16,524	33.9%	In process
25	2020	Collection Development	CO	\$ 345,600	\$ 3,769	\$ 341,831	1.1%	In process
26	2020	Workstations & Peripherals	TE	\$ 250,000	\$ 66,896	\$ 183,104	26.8%	In process
27	2020	Collection Development RG	CO	\$ 141,600	\$ -	\$ 141,600	0.0%	In development
28	2020	Modular Collaborative Spaces*	IS	\$ 160,000	\$ -	\$ 160,000	0.0%	In development
<b>Open Projects Totals:</b>				<b>\$3,060,100</b>	<b>\$ 624,723</b>	<b>\$ 2,435,377</b>		

\* 11 projects combined as per 2021 Business Plan

#### Legend

**IN PROCESS** - money spent

**IN DEVELOPMENT** - project started,

**NOT STARTED** - pending

**AD** - Administration

**CO** - Content

**TE** - Technologies

**CE** - Central Library

**IS** - Information Services

**CS** - Customer Services

**RG** - Richmond Green Library

**RV** - Richvale Library



Richmond Hill Public Library Board

**RHPL RESPONSE TO COVID-19 REPORT**  
**SRLIB21.03**

Subject: RHPL Response to COVID-19 Report  
From: Yunmi Hwang, Director, Branch Services  
Date: January 26, 2021

**1.0 Recommendation**

That the RHPL Response to COVID-19 Report dated January 26, 2021 be received for information.

**2.0 Background**

In response to the rise of COVID-19 cases, a declaration of emergency was made on January 12, 2021 for all of Ontario and enhanced public health and workplace safety measures were announced. Under the new measures, public libraries are still allowed to be open for contactless curbside, delivery, and pick-up.

**3.0 RHPL Response**

Richmond Hill Public Library has been offering only the curbside pick-up service in its physical locations since the province entered the lockdown on December 26, 2020. Curbside pick-up of reserved library materials and return of materials are the main service that the library is offering onsite. A number of staff are still

required to be onsite to provide this service and also to perform other library business such as collection maintenance, shipping and receiving of materials, and administrative oversight.

Curbside pick-up service is a more resource-intensive service that requires staff time to find materials placed on hold by the customer, process them in the library system, prepare them for pick up and, finally, deliver them to curbside customers who book their time to arrange for a pick up time. However, the service is receiving a high demand from customers placing holds on library materials to meet their educational and recreational needs, and we have received appreciation from the community on our ability to provide this service. Close to 200 customers are visiting our locations daily, picking up thousands of various materials including books, DVDs, children's learning kits, video games etc. This service is consistent with how other libraries have been managing their operational changes as a result of COVID-19.

A number of online services and remote customer support services have also been enhanced since physical branches cannot be accessed:

- **Website and Expanding Digital Collection Access**

- Staff has been working daily to update our website to ensure it reflects the current situation where in-person visits, programs and support are currently unavailable. Some examples of work includes:
  - Temporary digital card registration for those without a library card
  - Increased focus and promotion of digital resources and curated lists of e-resources
  - Increased focus and promotion of online programs and ways to get research support from the library
  - Increasing access to digital resources by purchasing more titles and increasing limits
  - Renewal of expired cards

- Ability to renew all outstanding materials
- **Library Programs Available Online**
  - Library programs are being offered online through various channels of live and recorded formats. Planned online programs include:
    - Themed activities that can be done from home with resources from the library
    - Online registered programs such as book/film clubs and chess classes that customers can participate in a group setting
    - Live streaming of programs such as Storytime
    - Pre-recorded programs and activities that customers can watch and participate in at their own time
  - The Library is in the midst of launching online COVID-19 support groups for parents, seniors, businesses and other cohorts who require help with stress and coping, social connections, and other personal and professional support during this difficult time.
- **Reference Service and Remote Customer Support**
  - The Library has added technology systems and procedures to ensure that staff can support customers remotely. This effort will continue to be expanded.
  - Customers can reach the library staff by telephone, social media messages, *Ask Us* web form function on the library website and email.
  - Virtual Reference Desk using Zoom video conferencing tool has been set up to answer any reference questions and to provide research and homework support.

#### **4.0 Working Assumptions**

Throughout this emergency state of dealing with COVID-19, the management team has been consistently and proactively taking all precautions to prioritize the health and safety of our staff and communicating to them all updates and

changes to our procedures and operating environment. Our go-forward plan includes:

1. Library will continue to follow the advice from York Region Public Health and the City of Richmond Hill to ensure that all operating decisions are consistent with, and align to, the most up-to-date government and municipal guidance and regulations.
2. Library will focus on enhancing online services, remote support for customers, staff professional development, and planning for safe reopening. The Library will also review its services, programs and physical spaces to ensure that we are better equipped to effectively support the recovery phase when we reopen.
3. Library will monitor its staffing level and make necessary adjustments as library services are modified. The Library will keep staff working productively so that we can ensure that we are running as an efficient organization while staying focused on being a positive force for the community through this emergency situation.

## **5.0 Conclusion**

Although the Library's physical locations have been closed to the public since December 26, 2020 due to the health risks related to COVID-19, library staff continue to work diligently to serve the community with its curbside pick-up service, and offerings of digital resources and virtual programs. Our effort has been received favorably by the community. We have seen increased use of e-resources, registration of new library accounts and renewed interest in our virtual programming and activities. Our Library service remains vital to the community during this global crisis. The Library is determined to meet the needs of the community by offering a digital space that provides comfort, discovery and knowledge to customers in Richmond Hill.

Submitted by:

Approved by:

"Signed version on file in the Administration Office"

Yunmi Hwang  
Director, Branch Services

Darren Solomon  
CEO



Richmond Hill Public Library Board

## **STRATEGIC PLANNING STEERING COMMITTEE REPORT**

### **SRLIB21.04**

Subject: Strategic Planning Steering Committee

From: Robin Fribance, Executive Manager, Experience and Strategy

Date: January 26, 2021

#### **1.0 Recommendation**

That the Richmond Hill Public Library Board form a Strategic Planning Steering Committee to guide and champion the Library's strategic planning process.

#### **2.0 Background**

Per direction by the Richmond Hill Public Library Board in September 2020, a key 2021 activity is the formulation of a new Richmond Hill Public Library Strategic Plan. Since the last strategic plan was completed in 2013, the community of Richmond Hill, the Library organization and our external environment have significantly changed. It is important that the Library understands and plans for the many trends and forces that can impact our ability to successfully serve our customers, including shifts in customer expectations, technology, education, and social innovation to name a few. Furthermore, as our community readjusts to life after the COVID-19 pandemic, the foresight and strategic planning process can prepare the Library to reopen with a renewed sense of how to best meet the needs of our customers and community.



In January 2021, a vendor was selected to provide strategic planning expertise and consultation. The Library has selected consulting firm Transformation by Design (TBD), an impact consulting firm focused on creative strategy, business design, and enterprise transformation. TBD specializes in an end-to-end design approach and delivering a participatory, collaborative experience. TBD has extensive experience working with financial services, retail, utilities, government, not-for-profit, and technology.

Working with TBD, we have outlined a strategy formulation process that is to include the following elements and phases:

- Customer research to better understand our users and non-users
- Strategic foresight, through which we will develop a future-oriented perspective on changes in our environment that may impact or disrupt the library ecosystem
- Stakeholder mapping and analysis, through which we will consider the Library's stakeholders and investigate the tangible and intangible value exchanged between them and the Library
- Analysis of the Library's current business, systems and environment contexts, through which we will be able to prioritize strategy development
- Community consultation, through which stakeholders can provide input into the future of the Library within the community
- Purpose, Vision, and Mission development to ask and answer 'Why does the library exist?', 'What will we become?' and 'What do we want to be known for?'
- Strategy development, during which we will make choices to determine key areas of strategic attention and activity
- High level capacity analysis, to identify any critical competency gaps in culture, structure, talent, process and technology that may impede our strategic work
- An Implementation Plan to ensure we have actionable and accountable follow-through, including as well how we will measure and monitor those
- Communication of our new path

While there will be opportunities for all Library Board Members and staff to participate in strategy formulation, in order to complete the work described above, it is recommended that a Strategic Planning Steering Committee be formed. The Steering Committee's role is to champion and provide leadership to the strategic planning process. Through conversations with the Library Board Chair and several Board Members, as well as with our strategic planning consultant and senior management team, we recommend that the Steering Committee comprise the following individuals:

- Councillor Greg Beros
- Rona Wang
- Frank DiPede
- Darren Solomon
- Catherine Charles
- Yunmi Hwang
- Robin Fribance

In addition to the Steering Committee, management, in conjunction with TBD, will assemble a Strategic Planning Task Force as working group to participate in and conduct ongoing working elements of the strategy formulation process. The task force will be comprised of a cross-section of staff from the Library and City of Richmond Hill, and may include partners and/or suppliers for specific relevant needs. In addition to the task force, all Library employees will have the opportunity to provide input into the strategic plan through surveys and consultation.

### **3.0 Timing**

The Strategic Planning proposal indicates a series of milestones. They are subject to confirmation during detailed project planning and, given the importance of flexibility through the process, some may shift through the course of the project:

- Project Start and Detailed Project Planning – early February

- Stakeholder Mapping and Engagement Design – end of February
- Foresight Project Enablement and Support – end of February
- Current Context Development/Environment Scan – March
- Community Consultation Design – early March
- Community Consultation – end of March/early April
- Purpose/Vision/Mission Workshops – April
- Strategic Plan Development – May
- Strategic Plan Review – end of May

#### **4.0 Conclusion**

As a key enabler in the development of a new strategic plan, staff recommends that the RHPL Board endorse and constitute the proposed Strategic Planning Steering Committee, which will guide the high-level work of the process and champion its results.

Prepared by:

Approved by:

“Signed version on file in the Administration Office”

Robin Fribance

Executive Manager, Experience and Strategy

Darren Solomon

Chief Executive Officer



Richmond Hill Public Library Board

## **CUSTOMER PRIVACY POLICY REPORT**

### **SRLIB21.05**

Subject: Customer Privacy Policy Report

From: Karen Wales, Manager, Customer Services

Date: January 26, 2021

#### **1.0 Recommendation**

That the Richmond Hill Public Library Board approves the suggested changes in the Customer Privacy Policy.

#### **2.0 Background**

All customers of the Richmond Hill Public Library have the right to privacy and confidentiality regarding their use of the Library's services and collections, in accordance with the *Public Libraries Act, RSO 1990* and the *Municipal Freedom of Information & Protection of Privacy Act, RSO 1990*. It is the commitment of the Richmond Hill Public Library to protect the privacy of all individuals' personal information in its custody or control in keeping with the applicable legislation. Personal information collected about individuals is limited to that information necessary for the promotion and provision of services and the proper administration of the Library.

In accordance with *Canadian Anti-Spam Legislation*, the Library does not sell, lease or otherwise distribute or disclose customers' personal information for non-library purposes to outside parties, except in circumstances detailed in this policy.

Library employees sign a confidentiality statement as a condition of employment with the Library.

### **3.0 Proposed Revisions**

**The addition of section 4.0 Consent:** This addition is to make it clear that obtaining a Library card implies giving consent to the Library to collect and record personal information needed to conduct Library business. In addition, the Library asks customers for consent to send them the Library e-newsletter and other informational or promotional electronic messages including but not limited to emails, text message, push notifications and other digital forms of messages. Customers can always choose to opt-out of the additional messages.

**Section 5.0 Retention of customer information** was simplified for better clarity.

The Customer Privacy Policy Report has three related policies.

- Canadian Anti-Spam Legislation Policy, dated May 2017
- Circulation Policy, dated April 2020
- Internet Use Policy, dated November 2016

The revisions proposed do not result in any changes to these related policies.

### **4.0 Conclusion**

The Customer Privacy Policy Report reinforces legislative requirements of the *Public Libraries Act, RSO 1990* and the *Municipal Freedom of Information & Protection of Privacy Act, RSO 1990*. It reflects the commitment of Richmond Hill Public Library to protect the privacy of all individuals' personal information in its custody or control. Staff recommends the Customer Privacy Policy Report be

received, and revisions, dated January 26, 2021 be approved, effective immediately.

## **5.0 Attachments**

1. Customer Privacy Policy, dated Jan 2021

Prepared by:

Submitted by:

“Signed version on file in the Administration Office”

Karen Wales  
Manager, Customer Services

Yunmi Hwang  
Director, Branch Services

Approved by:

“Signed version on file in the Administration Office”

Darren Solomon  
Chief Executive Officer



## Richmond Hill Public Library Board

### CUSTOMER PRIVACY POLICY

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#### 1.0 **SCOPE**

All customers of Richmond Hill Public Library have the right to privacy and confidentiality regarding their use of the Library's services and collections, in accordance with the ***Public Libraries Act, RSO 1990*** and ***the Municipal Freedom of Information & Protection of Privacy Act, RSO 1990***. It is the policy of Richmond Hill Public Library to protect the privacy of all individuals' personal information in its custody or control, in keeping with the applicable legislation. Personal information collected about individuals is limited to that information necessary for the provision of services and the proper administration of the Library.

#### 2.0 **GENERAL PRIVACY PRINCIPLES**

Personal information is collected under the authority of the Municipal Freedom of Information and Protection of Privacy Act, 1989, and under the authority of the Public Libraries Act, 1990, for the purpose of delivering Library services. Questions about this collection of personal information should be directed to the Chief Executive Officer (CEO), Richmond Hill Public Library, 1 Atkinson Street, Richmond Hill, Ontario L4C 0H5.

#### 3.0 **COLLECTION OF PERSONAL INFORMATION**

Under the authority of the ***Public Libraries Act***, Richmond Hill Public Library collects personal information for the purposes of identifying customers, in order that they may borrow materials and access programs and electronic services. Access to this information is limited to library employees and the individuals themselves, as outlined in ***6.0 Access to Personal Information*** below.

Customer borrowing and electronic use records are held in confidence by the Library for the purposes identified at the point of collection. For the Library's purposes, information collected may include but is not limited to:

1. Name, address, telephone number, e-mail address; date of birth;
2. Identity of parent or legal guardian for children less than 16 years of age;
3. Borrowed materials;
4. Overdue fines and other charges;
5. Holds/requests for materials;
6. Information related to registration for Library programs.

The Library will not sell, lease or otherwise distribute or disclose customers' personal information for non-library purposes to outside parties, except in circumstances detailed in this policy.

At the time of recruitment library employees sign a confidentiality statement as a condition of employment with the Library.

#### **4.0 CONSENT**

Obtaining a library card implies the individual's consent to collect personal information for the purposes of conducting the Library's business.

Separate consent is obtained in order to send customers the Library's e-newsletter. By consenting to receive the Library's e-newsletter a customer also gives the Library consent to send library related electronic messages including but not limited to emails, text message, push notifications and other digital forms of messages. The messages may be to survey, to promote services, to share information, to request customer feedback and/or announce special events. These electronic messages include an option for customers to opt-out of further communications if they wish.

#### **5.0 RETENTION OF CUSTOMERS' PERSONAL INFORMATION**

Personal information shall be retained only for the period of time required to fulfill the purposes for which it was collected.

The Library will ensure that it retains and destroys its records in accordance with business, regulatory, legislative and evidentiary requirements in order to support and enable business activity, mitigate risks, meet regulatory and evidentiary requirements, enforce legal obligations and respect personal privacy and confidentiality.



## **6.0 ACCESS TO PERSONAL INFORMATION**

Access to customer information is limited to:

- Library employees, working within the scope of their duties;
- The individual to whom the information relates.

Personal information held by the Library, including customer borrowing and electronic use records, will not be divulged to a third party, except in very specific permissible circumstances, including:

- The parent or guardian of an individual who is less than 16 years of age;
- The Library's authorized agents, for pursuit of overdue accounts and Library property
- Someone holding Power of Attorney for a specified individual, where proof of that Power is furnished
- A law enforcement agency requesting specific personal information, where the request is supported by a formal warrant;

Third party access to personal information for Powers of Attorney and law enforcement agencies requires authorization by the Chief Executive Officer or designate.

Individuals may designate family members or others to borrow materials for them using their card. It is assumed that consent has been granted for this purpose if another individual is in possession of the library card.

## **7.0 DISPOSAL OF PERSONAL INFORMATION**

Personal information held by the Library, including information concerning an individual's use of the Library, is disposed of in a manner that continues to ensure the protection of privacy.

## **8.0 RELATED POLICIES**

1. Canadian Anti-Spam Legislation Policy (May 2017)
2. Circulation Policy (April 2020)
3. Internet Use Policy (November 2016)

***Enriching Your Connections, Choices and Community***

<b>Dates</b>	<b>Motion #</b>
<b>Approval Date:</b> January 26, 2021	# 21:XX
<b>Date of Last Revision:</b> December 14, 2017	# 17:114



Richmond Hill Public Library Board

## 2020 ANNUAL HEALTH AND SAFETY PROGRAM REPORT

### SRLIB21.06

Subject: 2020 Annual Health Safety Program Report  
From: Greg Patterson, Manager, Central Library  
Date: January 26, 2021

#### 1.0 Recommendation

That the 2020 Annual Health and Safety Program Report be received for information; and

That the Library Board receives the City of Richmond Hill's *Respect in the Workplace Policy* as the policy to supersede the Library's *Respect in the Workplace – Harassment & Violence Policy*.

#### 2.0 Purpose

- To provide information regarding the 2020 Richmond Hill Public Library's health and safety program and Joint Health and Safety Committee (JHSC) activities.
- To comply with the *Occupational Health and Safety Act* in which that the *Health and Safety Policy Statement* and *Respect in the Workplace Policy* must be reviewed and adopted by the Library Board annually.

### **3.0 Background**

In accordance with the *Occupational Health and Safety Act, R.S.O. 1990*, a Joint Health and Safety Committee is required at a workplace at which twenty or more workers are regularly employed. RHPL's Joint Health and Safety Committee (JHSC) is an advisory group of worker and management representatives who meet regularly to discuss health and safety concerns, identify and evaluate potential hazards, and make recommendations. To carry out its functions, our Joint Health and Safety Committee holds meetings and conducts regular inspections of the workplace, and references the *Health and Safety Policy Statement* in the *JHSC Terms of Reference*.

To recognize and emphasize the Richmond Hill Public Library Board's commitment to a healthy and safe workplace, the *Health and Safety Policy Statement* is included for review and approval. The documents attached confirm the Library Board's commitment to ensure the well-being of employees and to undertake reasonable precautions for the protection of employees.

In accordance with the *Occupational Health and Safety Act, R.S.O. 1990*, an employer is required to prepare a workplace harassment policy to promote a working environment of dignity and respect and helps keep the workplaces healthy and safe. In accordance with the *Memorandum of Understanding between the Richmond Hill Public Library Board and The Corporation of the City of Richmond Hill* dated January 28, 2020, the Library Board adopted the City of Richmond Hill's *Respect in the Workplace Policy*. A copy of the City policy is attached for information.

### **4.0 2020 Health & Safety Program**

#### **1. COVID-19**

The outbreak of COVID-19 pandemic has had a significant impact on the Library's health and safety program. In the initial stages staff were

required to work from home and observe the protocols to prevent the spread of the disease and “flatten the curve.”

As case numbers declined in the summer, the Library began providing additional services, first with curbside pick-up and later with limited on-site services. The Library acquired personal protective equipment (PPE) such as masks, gloves, and face shields. Hand sanitizer was also purchased along with cleaning wipes and alcohol swaps. Plexiglas barriers were installed at all service desks, and contact tracing was introduced.

These measures provided staff with a work environment that mitigated the risk of contracting the virus.

## **2. Training**

As part of the health and safety program, appropriate training includes JHSC certification training, health and safety orientation; Workplace Hazardous Materials Information System (WHMIS) training; materials handling; and emergency procedures. Public service staff and managers also receive first aid/CPR/defibrillator training and take refresher courses as required.

The closure of the Library since March 2020 and then the subsequent introduction of limited service has reduced the number of staff on-boarded and impeded the delivery of in-person first aid training. Appropriate online training was delivered to staff who were on-boarded during the year through the Library’s online health and safety training modules. It is hoped that it is possible for in-person first aid training to resume sometime in 2021.

## **3. Workplace Inspections**

Regular and timely workplace inspections, coordinated by the JHSC, were completed monthly at each of the 4 library facilities by a rotation of Management staff and Committee worker representatives. Management

responded to issues and staff concerns promptly, and facility-related issues were forwarded to Building Maintenance and Repair staff for resolution. Workplace inspections were suspended during the period of closure as workers were not in the buildings to conduct the inspections. Inspections resumed when staff returned to the workplace.

#### **4. Other**

- As part of its work plan, the JHSC reviewed and revised the staff Emergency Planning and Evacuation Procedures.
- JHSC members completed the revision for its Terms of Reference and will soon submit it to the Ministry of Labour. This will allow the committee to become a Multi-workplace Joint Health and Safety Committee in accordance with Ministry regulations.
- Fire Drills are conducted annually at Central, Richvale and Oak Ridges Library. Richmond Green Library fire drills are held in conjunction with the Richmond Green High School.

#### **5.0 Conclusion**

This annual report fulfills the duty of the employer to review and prepare a written report regarding the occupational health and safety policy and program. The Joint Health and Safety Committee is looking forward to a healthy and safe 2021.

#### **6.0 Attachments**

1. Health and Safety Policy Statement, dated January 26, 2021
2. City of Richmond Hill *Respect in the Workplace Policy, January 2021*

Prepared by:

Submitted by:

“Signed version on file in the Administration Office”

Greg Patterson

Manager, Central Library

Yunmi Hwang

Director, Branch Services

Approved by:

Darren Solomon

CEO



## Richmond Hill Public Library Board

### **HEALTH AND SAFETY POLICY STATEMENT**

The Richmond Hill Public Library is committed to preventing occupational illness and injury in the workplace. This Policy is directed to ensuring the well-being of employees and the protection of property.

The Richmond Hill Public Library Board is vitally interested in the health and safety of its employees. The Board as the employer is committed to providing a workplace which protects the health and safety and wellbeing for all employees. It is further committed to development and maintenance of a program which will fulfil this responsibility. To this end, the Library Board is dedicated to reducing the risk of injury and will comply with legislative requirements and with the Health and Safety policies and procedures as they apply to design, operation and maintenance of facilities and equipment.

It is in the best interest of both the employer and its workers to commit jointly to health and safety in every workplace activity. Therefore, the Board calls upon its employees to join in the creation and maintenance of a safe work environment and to protect their own health and safety by working in compliance with the law and with any safe work practices established by the employer.

The achievement of the health and safety goals demands commitment, active support and involvement of individuals involved with library operations at every level:

- It is the responsibility of the Library Board as an employer to implement and maintain a safe and healthy work environment



Attachment 1

- It is the responsibility of Managers/Supervisors to ensure that safe and healthy work conditions are maintained in his/her assigned work area
- It is the responsibility of all employees to perform their jobs safely in accordance with the law and employer safe work procedures and practices

Working together on a foundation of commitment, enthusiasm and effort, the Library is firmly resolved to be successful in the Health and Safety Program which will ultimately contribute to the effectiveness and esteem of the Library's operation.

**Approved and Endorsed by Richmond Hill Public Library Board**

**January 26, 2021 Motion #21.XX**



## Policy

<b>Policy Name:</b>	<b>Respect in the Workplace</b>
<b>Policy Owner:</b>	<b>Human Resources Division</b>
<b>Approved by:</b>	Council (June 2008)
<b>Effective Date:</b>	June 2008
<b>Date of Last Revision:</b>	January 2021
<b>Review Date:</b>	Annually
<b>Policy Status:</b>	Revision

### PURPOSE:

The purpose of this policy is to clearly define workplace harassment, workplace sexual harassment, abusive conduct, discrimination, and workplace violence and set out clear responsibilities and guidelines for all employees of the Corporation in order to prevent workplace harassment, workplace sexual harassment, abusive conduct, discrimination and workplace violence from taking place. This policy is supported by Complaints & Response Procedures which outline the detailed process for handling complaints and response pursuant to this policy.

### POLICY PRINCIPLES:

The Corporation of the City of Richmond Hill is committed to creating, providing and maintaining a working environment that is based on mutual respect for the dignity and rights of everyone in the organization. Employees of the Corporation and members of Council are entitled to work in an environment that is free of any form of workplace harassment, workplace sexual harassment, abusive conduct, discrimination, or workplace violence. In that regard, the City prohibits workplace harassment, workplace sexual harassment, abusive conduct, discrimination, and workplace violence of or by any of its employees in the workplace.

### DEFINITIONS:

For the purposes of this Policy:

**“Abusive Conduct”** means unwarranted and unjustified aggressive and/or provoking comment(s), threats, purposeful and persistent ignoring, coercion, persistent criticism or condemnation, public humiliation and acts of physical and verbal aggression. Such comments or conduct may: (a) be methodical, planned, sudden, irrational or unpredictable; and/or (b) include the improper use of power and/or authority inherent in a position held by an individual.

**“Bad Faith”** means malicious intent.

**“Complainant”** means any individual who makes a complaint.

**“Complaints & Response Procedures”** means the document accompanying this policy that outlines the process for initiating and handling complaints and incidents pursuant to this policy.

**“Corporation”** means the Corporation of the City of Richmond Hill.

**“Discrimination”** means differential treatment, including distinction, exclusion or preference, of an individual or group of individuals, whether intentional or unintentional, which is based on the prohibited grounds (as defined below).

**“Employee”** means all employees of the Corporation, union and non-union, including but not limited to regular full-time, temporary, probationary, part-time, seasonal and contract employees and may also include any person that performs work or services in exchange for monetary compensation, including contractors and subcontractors.

**“Frivolous”** means something that is not worthy of serious consideration, or that is of little or no importance, due to its lack of seriousness or sense.

**“Management / Supervisory Staff”** means any individual responsible for directing the work of others and implementing discipline.

**“Member of Council”** means a member of Council of the City of Richmond Hill.

**“Poisoned Work Environment”** means a work environment where one or a series of comments or instances of conduct have an adverse impact, including, but not limited to, reduced job satisfaction, impaired job performance, employees leaving their jobs, employees being unable to progress within the Corporation or physical/psychological suffering, on an individual or group of individuals, whether or not the comments or conduct are directed at the individual or group of individuals that are adversely impacted.

**“Rules of Procedural Fairness”** means those rules that apply to administrative decision-making which include the requirement to inform people of any allegations against them or decision-making process that will affect their interests, give them a right to respond and/or be heard, provide access to an objective decision-maker who does not have a personal interest in the outcome, and ensure decisions are supported by evidence.

**“Prohibited Grounds”** means race, ancestry, place of origin, colour, ethnic origin, citizenship, creed, sex, sexual orientation, gender identity, gender expression, age, record of offences, marital status, family status or disability, or any other prohibited grounds set out in the *Ontario Human Rights Code*.

**“Respondent”** means any individual who is the subject of a complaint.

**“Trivial”** means of very little importance or value; insignificant.

**“Vexatious”** means without reasonable or probable cause or excuse.

**“Workplace”** means any building or part of a building in which one or more employees work, including employee eating, changing and lounge areas, any vehicle or conveyance, or any other location where employees perform their duties or are engaged in work related functions or circumstances, including work related travel and social functions.

**“Workplace Harassment”** means (i) engaging in a course of vexatious comment or conduct against a worker in a workplace that is known or ought reasonably to be known to be unwelcome, or (ii) workplace sexual harassment.

**“Workplace Sexual Harassment”** means (i) engaging in a course of vexatious comment or conduct against a worker in a workplace because of sex, sexual orientation, gender identity or gender expression, where the course of comment or conduct is known or ought reasonably to be known to be unwelcome, or (ii) making a sexual solicitation or advance where the person making the solicitation or advance is in a position to confer, grant or

2 of 8

deny a benefit or advancement to the worker and the person knows or ought reasonably to know that the solicitation or advance is unwelcome.

**“Workplace Violence”** means (i) the use of physical force by a person against an employee, in a workplace, that causes or could cause physical injury to the employee, (ii) an attempt to exercise physical force against an employee in a workplace that could cause physical injury to the employee, or (iii) a statement or behaviour that is reasonable for an employee to interpret as a threat to exercise physical force against the employee in a workplace, that could cause physical injury to the employee.

## **SCOPE:**

This policy applies to all employees of the Corporation and members of Council within the workplace in their dealings with other employees, as well as in their dealings with contractors, volunteers, consultants and members of the public.

It is acknowledged that this policy cannot apply to members of the public in the same way as it does to employees and members of Council. However, employees can and should expect to be treated in a manner consistent with this policy at all times in the workplace. Accordingly, the Corporation will take all reasonable steps to prevent the workplace harassment, workplace sexual harassment, abusive conduct, discrimination, and workplace violence, of its employees by members of the public.

## **POLICY**

### **1. Harassing, Abusive, Discriminatory And Violent Behaviour**

Workplace harassment, workplace sexual harassment, abusive conduct, discrimination, and workplace violence contribute to a poisoned work environment. The following are some examples of behaviours that can be categorized as workplace harassment, workplace sexual harassment, abusive conduct, discrimination and workplace violence. These examples are provided for illustrative purposes only, and are not meant to be a complete listing of the types of behaviours that fall under the categories of workplace harassment, workplace sexual harassment, abusive conduct, discrimination, and workplace violence. If any employee is the target of, or observes, any of these or similar behaviours occurring in the workplace, the employee is encouraged to refer to the Complaints & Response Procedures, or grievance procedure if deemed appropriate, so that the behaviour may be dealt with appropriately.

#### ***Workplace Harassment***

Workplace harassment is behaviour that may include:

- racial or ethnic slurs, offensive comments or jokes;
- imitating a person’s accent, speech or mannerisms;
- persistent or inappropriate questions about whether a person is pregnant, has children or plans to have children;
- inappropriate comments or jokes about an individual’s age, sexual orientation, gender identity, gender expression, personal appearance or weight (whether they are under or overweight);
- other forms of workplace sexual harassment
- practical jokes which result in embarrassment or negatively affect work performance;
- abuse of authority which undermines performance and threatens careers;
- vandalism of personal property;
- displays of racist or other offensive or derogatory material; or
- patronizing or condescending behaviour or language that reinforces stereotypes and undermines self-respect; and
- leering or stalking.

## ***Workplace Sexual Harassment***

Workplace sexual harassment is behaviour that may include:

- making a sexual solicitation or advance where the person making the solicitation or advance is in a position to confer, grant or deny a benefit or advancement to the worker;
- inappropriate comments or jokes about an individual's sex, sexual orientation, gender identity, gender expression, or personal appearance;
- workplace harassment of a sexual nature or based on an employee's sex, gender, gender identity or gender expression, such as unwanted touching, suggestive or obscene remarks or gestures, inappropriate sexual discussions, comments, or messages (text, email, etc.), or display of sexually offensive material;
- leering or stalking.

## ***Abusive Conduct***

Abusive conduct is behaviour that may include:

- verbally abusive behaviour such as yelling, insulting and name calling;
- persistent, excessive and unjustified criticism and constant scrutiny;
- gossiping or spreading malicious rumours;
- intentionally/unintentionally excluding or ignoring someone;
- undermining an individual's efforts by setting impossible goals and deadlines;
- sabotaging an individual's work;
- impeding an individual's efforts at promotions or transfers;
- making false allegations about an individual in memos or other work related documents; and
- patronizing or condescending behaviour or language which undermines the self-respect of the person to whom it is directed.

## ***Discrimination***

Discriminatory behaviours are based on the prohibited grounds as identified in the Ontario *Human Rights Code* and can include:

- workplace harassment or abusive conduct based on a prohibited ground and workplace sexual harassment
- failing to hire, train, mentor or promote based on a prohibited ground;
- subjecting an employee to excessive performance monitoring or more serious consequences for common mistakes based on a prohibited ground; and
- treating normal differences of opinion or failure to get along with co-workers as more serious when an employee to whom one or more of the prohibited grounds applies is involved, or otherwise responding disproportionately to performance or behavioural issues involving an employee to whom one or more of the prohibited grounds applies.

## ***Workplace Violence***

Workplace violence is defined broadly in the Ontario *Occupational Health & Safety Act* may include:

- physically threatening behaviour, such as shaking a fist at someone, destroying property, or throwing objects;
- verbal or written threats to physically attack a worker;
- leaving threatening notes or sending threatening emails;
- wielding a weapon at work; and
- physically aggressive behaviours including hitting, shoving, standing excessively close to someone in an aggressive manner, pushing, kicking, throwing an object at someone, physically restraining someone or any

other form of physical or sexual assault.

### ***Legitimate Exercise of Supervisory Responsibilities***

The exercise of supervisory responsibilities, such as performance management, performance reviews, training, work assignment and discipline, does not constitute harassment or abusive conduct, provided that these supervisory responsibilities are exercised in a reasonable, professional, and controlled manner.

## **2. Complaints**

### ***Complaints & Response Procedures***

The Corporation has developed Complaints & Response Procedures that should be referred to in initiating and responding to complaints pursuant to this policy. Any employee that is unsure as to how to follow these procedures should consult the Director of Human Resources or designate. The rules of procedural fairness govern all activities under this policy.

### ***Trivial, Frivolous, Vexatious or Bad Faith Complaints***

Complaints made pursuant to this policy should not be trivial, frivolous, vexatious or made in bad faith. Employees that make a complaint in bad faith may be subject to disciplinary action up to and including dismissal.

### ***Confidentiality***

To the extent possible, the Corporation will make every effort to ensure confidentiality for employees involved in complaints about workplace harassment, workplace sexual harassment, abusive conduct, discrimination, or workplace violence complaints or incidents. Confidentiality extends to all records relating to complaints, including, but not limited to, meetings, interviews and investigation results, as well as identifying information about any individuals involved, unless necessary for the purposes of investigating or taking corrective action. Breaches of confidentiality may be subject to disciplinary action. Complainants, respondents and witnesses will all be advised to maintain confidentiality concerning complaints or incidents. Complaint and investigation records will be kept in Human Resources. Any record of discipline which occurs as a result of a complaint will be included in the disciplined employee's file. While all efforts will be made to maintain confidentiality, all records are subject to the provisions of the *Municipal Freedom of Information and Protection of Privacy Act* and may be subject to disclosure under that legislation or as required by law.

### ***Reprisal***

Retaliation against a complainant or a witness will be considered a serious violation of this policy and will not be tolerated. Such retaliatory actions may be subject to disciplinary action up to and including dismissal.

## **3. Response To Workplace Violence**

The Corporation will take every reasonable precaution to protect employees from and respond to incidents of workplace violence. In the event of a threat or incident of workplace violence, the employee should contact their Supervisor who will assist in taking appropriate measures to protect the employee and investigate the situation. If necessary, the Supervisor, employee or witness should call 911 immediately.

The Corporation has developed Complaints & Response Procedures that should be referred to in initiating and responding to incidents and complaints pursuant to this policy. This document includes a detailed response for incidents of workplace violence and threats of violence that may occur in the workplace. Any employee that is unsure as to how to follow these procedures should consult the Director of Human Resources or designate. The rules of procedural fairness govern all activities under this policy.

#### **4. Compliance With Policy And Disciplinary Measures**

Employees found to have violated the Respect in the Workplace Policy, including an employee that is found to have lodged a complaint in bad faith or vexatiously or to have engaged in a reprisal, may be disciplined according to the severity or frequency of their actions, up to and including dismissal.

A summary of all complaints and their resolution or corrective action will be provided to the City Manager and other management staff as appropriate.

#### **ROLES AND RESPONSIBILITIES:**

##### ***Shared Responsibilities***

All employees (including management/supervisory staff) have the responsibility to support a workplace free of workplace harassment, workplace sexual harassment, abusive conduct, discrimination, and workplace violence and to ensure that they do not support or contribute to a poisoned work environment. Additionally, all employees are responsible for cooperating fully in any attempts to investigate and/or resolve a complaint and for keeping the matter confidential.

##### ***Responsibilities for Members of Council***

All members of Council have a responsibility to treat staff appropriately and to refrain from engaging in workplace harassment, workplace sexual harassment, abusive conduct, discrimination and workplace violence. Members of Council have a further responsibility to promote a workplace within the City that is free of workplace harassment, workplace sexual harassment, abusive conduct, discrimination and workplace violence and to keep the matter confidential.

##### ***Responsibilities of the Corporation***

As the employer, the Corporation is responsible for:

- creating a workplace that is free from workplace harassment, workplace sexual harassment, abusive conduct, discrimination, and workplace violence;
- monitoring compliance with corporate policies and procedures;
- ensuring that an investigation is conducted promptly into incidents and complaints of workplace harassment, workplace sexual harassment, abusive conduct, discrimination or workplace violence that is appropriate in the circumstances;
- ensuring that the complainant and respondent, if employees, are informed in writing of the results of the investigation and of any corrective action that has been or will be taken as a result of the investigation;
- reviewing the Respect in the Workplace policy and procedures as often as necessary, but at least annually, to ensure the policy is being implemented in accordance with its terms;
- providing awareness education to all employees, including management staff, and members of Council; and
- creating an environment that encourages the reporting of incidents of workplace harassment, workplace sexual harassment, abusive conduct, discrimination, and workplace violence.

##### ***Responsibilities of Management/ Supervisory Staff***

Management staff must ensure that workplace harassment, workplace sexual harassment, abusive conduct, discrimination, and workplace violence are not tolerated. Management/ Supervisory staff are responsible for:

- providing a workplace that is free from workplace harassment, workplace sexual harassment, abusive conduct, discrimination, and workplace violence by ensuring employees under their supervision are aware of



this policy and their obligation to refrain from such conduct;

- taking reasonable precautions to prevent workplace harassment, workplace sexual harassment, abusive conduct, discrimination, or workplace violence and to respond to and protect employees from such behaviour if it occurs;
- ensuring that they set a good example by never engaging in, tolerating, ignoring, or condoning workplace harassment, workplace sexual harassment, abusive conduct, discrimination or workplace violence, and that they respect the rights and dignity of their staff and co-workers;
- being alert to possible instances of workplace harassment, workplace sexual harassment, abusive conduct, discrimination or workplace violence;
- taking immediate action in accordance with the Respect in the Workplace policy and procedures in the event that a complaint is made or if workplace harassment, workplace sexual harassment, abusive conduct, discrimination or workplace violence is suspected.
- disciplining employees under their supervision who violate the Respect in the Workplace policy and/or procedures;
- providing information about a risk of workplace violence from a person with a history of violent behaviour if an employee can be expected to encounter that person during the course of his or her work, and the risk of workplace violence is likely to expose the employee to physical injury. Human Resources and management staff will only release as much personal information about the person with a history of violent behaviour as is reasonably necessary to protect the employee and others from physical injury; and
- reporting any incidents to their Supervisor, up to and including the Commissioner.

### ***Responsibilities of the Human Resources Division***

Human Resources Division staff, particularly the Director of Human Resources and/or designate, are responsible for:

- acting as resource persons and providing guidance and advice associated with the policy and procedures related to Respect in the Workplace and their administration;
- ensuring that internal investigators are properly trained in respect in the workplace investigations and making arrangements for this training;
- maintaining an up-to-date list of qualified external investigators;
- monitoring and reporting to the Executive Leadership Team on the effectiveness of the Respect in the Workplace policy and procedures;
- reviewing the Respect in the Workplace policy and procedures as often as necessary, but at least annually, to ensure the policy is being implemented in accordance with its terms;

### ***Responsibilities of Employees (Non-Management/Non-Supervisory Staff)***

Employees are responsible for:

- complying with the Respect in the Workplace policy and procedures and assisting in fostering a work environment that is based on mutual respect and is free of workplace harassment, workplace sexual harassment, abusive conduct, discrimination, and workplace violence.
- reporting any incidents of actual or threats of workplace violence, including domestic violence which would likely expose themselves or other employees to physical injury that may occur in the workplace. Under the Occupational Health & Safety Act, employees are required to report such incidents. Employees are also encouraged to report incidents of workplace harassment, workplace sexual harassment, abusive conduct, and discrimination.

**For further information, contact the Director of Human Resources.**



## RELATED DOCUMENTS:

Respect in the Workplace Complaints & Response Procedures

Respect in the Workplace Complaints Form

Council Code of Conduct

*Ontario Human Rights Code*

*Ontario Occupational Health & Safety Act*



Richmond Hill Public Library Board

**2020 ANNUAL ACCESSIBILITY PROGRAM REPORT**  
**SRLIB21.07**

Subject: 2020 Annual Accessibility Program Report  
From: Catherine Charles, Director, Collections and Program Development  
Date: January 26, 2021

**1.0 Recommendation**

That the 2020 Annual Accessibility Program Report be received; and

That the Library Board receive the City of Richmond Hill Accessibility Policy as the policy to supersede the Richmond Hill Public Library Accessibility Policy.

**2.0 Purpose**

1. To demonstrate to the Library Board the Library's commitment to accessibility and compliance with the *Accessibility for Ontarians with Disabilities Act* (AODA) by providing information regarding the 2020 accessibility program at Richmond Hill Public Library.
2. To provide the Library Board with a copy of the City of Richmond Hill's Accessibility Policy which, in accordance with the Memorandum of Understanding (MOU) between The Richmond Hill Public Library Board and

the Corporation of the City of Richmond Hill dated January 28, 2020 supersedes the previous Library Accessibility Policy. As per the MOU between the Richmond Hill Public Library Board and The Corporation of the City of Richmond Hill dated January 28, 2020, which states in section 6.4 (a):

The Board agrees that the City by-laws and policies will apply and/or align to the provision of the City Support Services. For greater certainty, to the extent that the City by-laws and policies include a general reference to City “staff”, that reference will be deemed to extend to Board staff. (January 28, 2020 Board Package Agenda Item 8.4 p. 58, Memorandum of Understanding between Richmond Hill Public Library and the City of Richmond Hill SRLIB20.04)

### **3.0 Background on RHPL’s 2020 Annual Accessibility Program Report**

In accordance with the *Accessibility for Ontarians with Disabilities Act* which came into effect June 2005, the Library is a designated public sector organization under the AODA. As such the library is committed to meeting the accessibility needs of people with disabilities. The Library works closely with the City of Richmond Hill and is included in the City’s Multi Year Accessibility Plan 2018-2022.

Libraries have always welcomed everyone. As such, accessibility was part of library design long before the AODA. In accordance with the Design of Public Spaces standard covered in the Integrated Accessibility Standards, Richmond Hill Public Library facilities all have accessible features. The following are examples of accessibility in library design:

- Elevators and ramps provided as needed;
- Automatic doors;
- Accessible self-check units and public workstations;
- Book stack layout design permits the use of wheelchairs and motorized scooters;

- Accessible service desks at Central Library, Oak Ridges Library and Richmond Green Library;
- Adjustable workstations offering specialized software for print disabled customers, including JAWS and CCTV Reading Station access software at Central Library and Richmond Green Library;
- Provision of a Special Needs card for customers with disabilities, which recognizes that disability may lead to difficulties returning materials on time, and waives overdue fines in those circumstances;
- Addition of accessibility assistive software, “Browsealoud”, in the Library’s online catalogue and RHPL databases with screen reading and translation tools for customers with reading difficulties, in addition to the website;
- Design of the new Oak Ridges Library complies with the AODA Design of Public Spaces Standard;
- Design and development of the Library website that incorporates the AODA Standard for Information and Communications; and
- Development of Accessible Documents.

#### **4.0 Key AODA Accomplishments 2020**

Richmond Hill Public Library works with the City of Richmond Hill in regard to compliance with all AODA standards and requirements. In 2020 staff complied with the AODA standards and requirements through the following:

##### **1. Training and Presentations**

- Provided mandatory AODA training through HR Downloads to all new employees;
- Required vendors to provide proof of AODA compliance to be eligible to participate in the procurement process.

##### **2. Programs (All in-person prior to the March 17, 2020 State of Emergency)**

- Vision Loss Book Club, for adults with vision impairment;

- The Adult Friendship Club, for adults with developmental or cognitive disabilities;
- Adult Colouring Club for adults with developmental or cognitive disabilities; and
- Sensory Story Time for Children with diverse abilities.

### **3. Collections**

- Physical large print and Talking (audio) books;
- ebooks and eAudiobooks through various digital platforms;
- French ebooks through Cantook Station;
- Online magazines through rbDigital and PressReader;
- Online music through Freegal and HOOPLA;
- Online movies through HOOPLA; and
- Assistance in accessing Centre for Equitable Library Access (CELA) materials for the print disabled.

### **4. Visiting Library Service**

On average, 73 home bound customers who, due to disability or illness cannot visit the library in person, had 1,529 items delivered to them in 2020.

## **5.0 Key AODA Objectives for 2021**

In 2021 RHPL will continue moving forward to meet all standards and requirements of AODA. Objectives include:

- Investigate and implement remote payment of fines, which will benefit individuals who are unable to physically come to the Library;
- Provide ongoing online AODA training for staff;
- Design a consolidated approach to AODA training for volunteers;
- Review remaining service desks for accessibility;

- Replacement of accessible public computer workstations for Central and Oak Ridges as part of the public computer replacement project;
- Create seamless ways for customers with print disabilities, such as dyslexia, to easily access materials designed to provide a positive reading experience;
- Encourage persons with disabilities or representatives of persons with disabilities to engage with the Library when community consultations are planned; and
- Reinstate the following programs for customers when we can again host in-person programs:
  - Vision Loss Book Club, for adults with vision impairment;
  - The Adult Friendship Club, for adults with developmental or cognitive disabilities; and
  - Adult Colouring Club for adults with developmental or cognitive disabilities.

## 6.0 **Conclusion**

Richmond Hill Public Library is committed to providing equitable treatment to people with disabilities with respect to the use and benefit of Library services, programs, goods and facilities in a way that respects their dignity and independence. This commitment extends to residents, visitors and Library staff with visible and non-visible disabilities.

The City's Accessibility Policy incorporates all AODA standards and is referred to for all aspects of accessibility. The Library will continue to work with the City in terms of accessibility and compliance with the legislation.

This report aligns with the strategic direction to *Strengthen Your Connections*. By removing barriers to service in accordance with legislation, we move our service interactions to connect with all residents in different places and contexts. This direction is in keeping with our Values. We honour the value of *Accessibility*, and offer a welcoming presence and equitable treatment for all.

## 7.0 **Attachment**

1.0 City of Richmond Hill Accessibility Policy July 20, 2016

Prepared by:

Approved by:

"Signed version on file in the Administration Office"

Catherine Charles

Director, Collections and Program Development

Darren Solomon

Chief Executive Officer



## Policy

<b>Policy Name:</b>	Accessibility Policy
<b>Policy Owner:</b>	Corporate & Financial Services – Manager, Projects and Support Services
<b>Approved by:</b>	Executive Management Team
<b>Effective Date:</b>	January 1, 2013
<b>Date of Last Revision:</b>	July 20, 2016 (as per Accessible Customer Service Standard Changes July 1/16)
<b>Review Date:</b>	Annually as needed (in conjunction with accessibility planning process)
<b>Policy Status:</b>	New -and- replacement of Accessible Customer Service Policy

### Purpose:

This policy establishes the Accessible Customer Service Standard and the Integrated Accessibility Standards Regulation; Employment, Information and Communications, Transportation and Public Spaces developed under the *Accessibility for Ontarians with Disabilities Act, 2005, S.O. 2005, c. 11* (AODA) for the City of Richmond Hill.

These standards are in accordance with Ontario Regulation 429/07, Ontario Regulation 191/11 and the Ministry of Economic Development, Trade and Employment's intent to "streamline, align and phase in accessibility requirements and allow for progress on accessibility and reduce the regulatory burden for obligated organizations."

### Policy Principles:

The City of Richmond Hill is committed to providing equal access to people with disabilities with respect to the use and benefit of City services, programs, goods and facilities in a manner that respects their dignity and independence. This commitment extends to residents, visitors and employees with visible or non-visible disabilities.

City services, programs, goods, and facilities, are to be available to people with disabilities in a manner that takes into consideration the five items below:

- Is free from discrimination;
- Reflects the principles of dignity and independence;
- Seeks to provide integrated services;
- Provides an opportunity equitable to others to obtain, use and benefit from the goods or services, and;
- Takes into consideration a person's disability.



## **Definitions:**

Below is a list of 21 definitions related to this policy:

### **Accessible Formats**

Accessible formats may include, but are not limited to, large print, recorded audio and electronic formats, Braille and other formats usable by persons with disabilities.

### **Accommodation**

Accommodation is the arrangement made or assistance provided so that persons with disabilities can participate in the experiences available to persons without disabilities.

### **Assistive Devices**

Assistive Devices are defined as any piece of equipment or product that is use to increase, maintain or improve functional capabilities of persons with disabilities.

### **Barrier**

Barrier shall mean anything that prevents a person with a disability from fully participating in all aspects of society because of a disability. Barriers may include physical, architectural and attitudinal barriers as well as any information.

### **Communication Supports**

Communication Supports may include, but are not limited to, captioning, alternative and augmentative communication supports, plain language, sign language and other supports that facilitate effective communications. Accommodations may vary depending on the persons unique needs.

### **Communications**

Communications means the interaction between two or more persons or entities, or any combination of them, where information in provided, sent or received.

### **Conversion Ready**

Conversion ready means an electronic or digital format that facilitates conversion into an accessible format.

## Disability

Disability is defined, per Section 2 of the *Accessibility for Ontarians with Disabilities Act, 2005, S.O. 2005, c. 11* and the *Human Rights Code, R.S.O. 1990, c. H.19*, as per five bullets below:

- a) “any degree of physical disability, infirmity, malformation or disfigurement that is caused by bodily injury, birth defect or illness and, without limiting the generality of the foregoing, includes diabetes mellitus, epilepsy, a brain injury, any degree of paralysis, amputation, lack of physical co-ordination, blindness or visual impediment, deafness or hearing impediment, muteness or speech impediment, or physical reliance on a guide dog or other animal or [in] a wheelchair or other remedial appliance or device,
- b) a condition of mental impairment or a developmental disability,
- c) a learning disability, or a dysfunction in one or more of the processes involved in understanding or using symbols or spoken language,
- d) a mental disorder, or
- e) an injury or disability for which benefits were claimed or received under the insurance plan established under the *Workplace Safety and Insurance Act, 1997*.”

## IAP

IAP means an Individual Accommodation Plan

## Information

Information is data, facts and knowledge that exists in any format including text, audio, digital or images that convey meaning.

## Internet Website

Internet Website means a collection of related web pages, images, videos or other digital assets that are addressed relative to a common Uniform Resource Identifier (URI) and is accessible to the public.

## Kiosk

Kiosk is an interactive electronic terminal, including a point-of-sale device, intended for public use that allows users to access one or more services or products or both.

## Maintenance of Public Spaces

Maintenance of public spaces means activities that are intended to keep existing public spaces in good working order or restore the spaces or elements to their original condition examples of which include painting or minor repairs.

## **New Internet Website**

New Internet Website means either a website with a new domain name or a website with an existing domain undergoing a significant refresh.

## **Redeployment**

Redeployment means the reassignment of employees to other departments or jobs within the organizations as an alternative to layoff, when a particular job or department has been eliminated.

## **Service Animals**

Service animals are defined, per Section 4(9) of the Accessibility Standards for Customer Service, O. Reg. 429/07, as “an animal is a service animal for a person with a disability:

- a) if it is readily apparent that the animal is used by the person for reasons relating to his or her disability; or
- b) if the person provides documentation from a physician or nurse confirming that the person requires the animal for reasons relating to the disability.”

## **Service Disruptions**

A Service Disruption is defined as planned or unplanned unavailability of facilities or services operated by the City of Richmond Hill such as elevators or websites.

## **Support Person**

A Support Person is defined, per Section 4(8) Accessibility Standards for Customer Service, O. Reg. 429/07, as “a support person means, in relation to a person with a disability, another person who accompanies him or her in order to help with communication, mobility, personal care or medical needs or with access to goods or services.”

## **City**

City means the Corporation of the City of Richmond Hill.

## **Unconvertible**

Unconvertible means information or communications are unconvertible if it is not technically feasible to convert the information or communications or, the technology to convert the information or communications is not readily available.

## **Web Content Accessibility Guidelines**

Web Content Accessibility Guidelines means the world wide web consortium recommendations dated 2008, entitled “Web Content Accessibility Guidelines” (WCAG) 2.0.

## Scope

This Policy applies to all City employees, volunteers, and to any individual or organization that provides goods, services or facilities to the public or other third parties on behalf of the City, in accordance with the legislation.

## Policy

### General Standards

The City of Richmond Hill is a designated public sector organization under the Accessibility for Ontarians with Disabilities Act, 2005 (AODA) and is committed to meeting the accessibility needs of people with disabilities.

#### Accessibility Advisory Committee (AAC)

The City of Richmond Hill has established an advisory committee that includes members with disabilities. The committee serves to advise Council about the requirements and implementation of AODA accessibility standards, preparation of accessibility reports, including access for persons with disabilities to a building or premises, and other matters for which Council may seek advice.

#### Establishment of Accessibility Plans and Policies

The City shall produce a multi-year Accessibility Plan which outlines a phased in strategy to prevent and remove barriers and addresses the current and future requirements of the AODA. The plan will be posted on the City's website and shall be made available in an accessible format and with communication supports, upon request. Progress on the plan will be provided annually in an update report to Council. The Accessibility Plan shall be reviewed and updated at least once every five (5) years.

The City of Richmond Hill maintains policies governing how the City shall meet its requirements under the AODA, and the City shall make the documents publicly available and shall provide in an accessible format, upon request.

#### Procurement of Goods, Services, Facilities and Kiosks

When procuring goods, services, self-service kiosks or facilities, the City shall incorporate accessibility criteria and features, unless it is not feasible (practicable). If not practicable, the City shall provide an explanation, upon request.

#### Training

All City employees, volunteers and third parties providing goods and services on the City's behalf shall be required to undergo training on the requirements of the AODA accessibility standards

and on the Human Rights Code as it pertains to persons with disabilities. The training provided shall be appropriate to the duties of the employee, volunteer or third party. Training shall take place as soon as is practicable and upon completion, the City shall keep a record of the training provided including the dates on which accessibility training took place and the number of individuals to whom it was provided.

## **Customer Service Standard**

The City of Richmond Hill is committed to providing exceptional and accessible service to its customers. Goods and services will be provided in a manner that reflect the principles of independence, integration, dignity and equal opportunity.

### **Assistive Devices**

A customer with a disability is permitted to use their own assistive device for the purpose of obtaining, using and benefiting from the City's goods and services. Exceptions may occur in situations where the City has determined that the assistive device may pose a risk to the health and safety of a customer with a disability or the health and safety of others.

In these situations and others, the City may offer a customer with a disability other measures to assist him or her in obtaining, using and benefiting from the City's goods and services, where the City has such other measures available.

It is the responsibility of the customer with a disability to ensure that his or her assistive device is operated in a safe and controlled manner at all times.

If the City provides any assistive devices, we will ensure a staff person knows how to operate that assistive device.

### **Service Animals**

Where the City provides goods and services, customers with a disability may enter premises owned and/or operated by the City, accompanied by a service animal and may keep the service animal with them if the public has access to such premises and the service animal is not otherwise excluded by law, such as food preparation areas as prohibited by Food Premises, R.R.O. 1990, Reg. 562 under the *Health Protection and Promotion Act, R.S.O. 1990, c. H.7*. If a service animal is excluded by law, the City will use reasonable efforts to ensure that alternate means are available to enable the customer with a disability to obtain, use or benefit from the City's goods and services.

If it is not readily apparent that the animal is a service animal, the City may ask the customer with a disability for a letter from a physician or nurse confirming that the customer requires the service animal for reasons relating to his or her disability.

The service animal must be under the care and control of the individual at all times.

### **Support Persons**

The City, where it provides goods and services, will ensure that a customer with a disability may enter premises owned and/or operated by the City with a support person and have access to their support person while on City premises.

At times, the City may require that a customer with a disability be accompanied by a support person while on City premises. This will be required where it is deemed necessary to protect the health and safety of the customer with a disability or the health and safety of others on the premises

In situations where the confidential information of a customer with a disability is to be discussed, the City may require a statement of permission and/or consent from the customer with a disability allowing their support person to be present. The City may require the support person to sign an agreement where confidential City matters are being addressed.

Where a fee is charged for admission to an event, service or in connection with the customer's presence on City premises, the City will provide advanced notice of the amount, if any, charged to the support person.

### **Notice of Service Disruption**

The City is aware that the operation of certain services and facilities is important to customers with disabilities. However, temporary disruptions in services and facilities may occur due to reasons that may or may not be within the City's control or knowledge.

The City will make reasonable effort to provide notice of the disruption to the public, including the following three bullets below:

- reason for the disruption;
- anticipated duration;
- description of alternative facilities or services, if any, that may be available.

The City will make reasonable effort to provide prior notice of planned disruptions, recognizing that in some circumstances such as in the situation of an unplanned temporary disruption, advance notice will not be possible. In such cases, the City will provide notice as soon as possible.

When temporary disruptions occur to the City's services and/or facilities used by customers with disabilities, the City will provide notice by posting the information in visible places, or on the City's

website (RichmondHill.ca), or by any other method that may be reasonable under the circumstances, as soon as possible.

## **Information and Communication Standards**

The City will create, provide and receive information and communication in ways that are accessible to persons with disabilities.

If the City determines that it is not technically feasible to convert the information or communications, or the technology to convert the information or communication is not readily available, we will be obligated to provide the person that requires the information, with an explanation as to why the information or communication are unconvertible and a summary of the unconvertible information or communication.

### **Accessible Formats and Communication Supports**

Except as otherwise provided by the AODA, the City of Richmond Hill shall, upon request provide or make arrangements to provide accessible formats and communication supports for persons with disabilities and consider the following four bullets:

- in a timely manner;
- taking into account the person's accessibility needs;
- at a cost that is no more than the regular cost charged to other persons;
- consult with the person making the request and determine suitability of an accessible format or communication support.

This does not apply to products and product labels, unconvertible information or communications and information that the City does not control directly or indirectly through a contractual relationship. If it is determined that information or communications are unconvertible, the department shall provide the person requesting the information or communication with:

- (a) an explanation as to why the information or communications are unconvertible; and,
- (b) a summary of the unconvertible information or communications.

The City shall provide the public notice of the availability of alternative formats through its website.

### **Accessible Websites and Web Content**

Internet websites and web content controlled directly by the City of Richmond Hill, or through a contractual relationship that allows for modification of the product, shall be made accessible in accordance with the requirements of the World Wide Web Consortium Guidelines, Web Content Accessibility Guidelines (WCAG) 2.0, Level A initially and increasing to a Level AA by 2021. All

information backdated to 2012 will be accessible. If the City develops a new website, then all content will be accessible from the beginning.

### **Emergency Procedures, Plans and Information**

The City shall provide all existing public emergency procedures, plans and public safety information, upon request in an accessible format or with appropriate communication supports in a timely manner, as soon as practicable, upon request.

### **Feedback**

The City of Richmond Hill is committed to providing high quality goods and services to all members of the public it serves. Feedback from the public is welcomed as it may identify areas that require change and encourage continuous service improvements.

Feedback on how services are delivered to people with disabilities shall be accepted, forwarded to the appropriate personnel, responded to, documented and tracked. Feedback shall be collected by telephone, in writing, by e-mail and in person at any of the City's service locations including at Access Richmond Hill located at 225 East Beaver Creek Road. The feedback process shall be accepted in accessible formats and with other communication supports as required.

Information about the feedback process will be available to the public and notice of the process will be posted on the City's website ([RichmondHill.ca/Accessibility](http://RichmondHill.ca/Accessibility)). Further information can be found in the City of Richmond Hill Customer Feedback Card Policy.

## **Employment Standards**

The Employment Standard builds upon the existing requirements under the Ontario Human Rights Code in relation to how we provide accessibility throughout the entire employment cycle; recruitment, assessment and retention. It applies in respect to new employees, current employees and does not apply to volunteers and other non-paid individuals.

### **Recruitment**

The City of Richmond Hill shall post information about the availability of accommodations for applicants with disabilities during the recruitment process. The City shall consult with any applicant who requests an accommodation in a manner that takes into account the applicant's disability.

### **Assessment**

Job applicants who are individually selected for an interview and/or testing shall be notified that accommodations for material to be used in the process are available, upon request.



## **Retention**

Successful applicants shall be notified about the City's policies for accommodating employees with disabilities as part of their offer of employment.

## **Employee Supports**

The City will inform employees of the policies used to support employees with disabilities, including policies on the provision of job accommodations that take into account an employee's accessibility needs due to disability. The City will provide this information to new employees as soon as practicable after they begin their employment and provide updated information to all employees whenever there is a change to existing policies on the provision of job accommodations that take into account an employee's accessibility needs due to disability.

## **Accessible Formats and Communication Supports for Employee**

Upon an employee's request, the City shall consult with the employee to provide or arrange for the provision of accessible formats and communication supports for:

- a) information that is needed in order to perform the employee's job; and
- b) information that is generally available to employees in the workplace.

The City will consult with the employee making the request in determining the suitability of an accessible format or communication support.

## **Documented Individual Accommodation Plans**

If an employee disclosed they have a disability and requests accommodation, a documented Individual Accommodation Plan shall be processed for employees with disabilities with participation from both the employee and employer (see the Employment Accommodation Procedure.) The following twelve points for the development of an IAP will be considered:

- The employee's participation in the development of the IAP;
- Assessment on an individual basis;
- Identification of accommodations to be provided;
- Timelines for the provision of accommodations;
- The City of Richmond Hill may request an evaluation by outside medical or other expert, at our expense, to assist with determining accommodation and how to achieve accommodation;
- Employee may request the participation of a representative from their bargaining agent, where represented, or otherwise a representative from the workplace where employee is not represented by a bargaining agent;
- Steps taken to protect the privacy of the employee's personal information;
- Frequency with which the IAP will be reviewed and updated and the manner in which it will be done;

- If denied, the reasons for denial are to be provided to the employee;
- A format that takes into account the employee's disability needs;
- If requested, any information regarding accessible formats and communication supports provided;
- Identification of any other accommodation that is to be provided.

### **Return to Work Process**

The City shall have in place a documented return to work process for employees who have been absent from work due to disability and require disability-related accommodations. This return to work process shall outline the steps that the City shall take to facilitate the return to work and include an IAP.

### **Performance Management, Career Development and Advancement and Redeployment**

The City shall take into account the accessibility needs of its employees with disabilities as well as any individual accommodation plans when providing for three points below:

- Performance management processes;
- Career development and advancement ;
- Redeployment procedures.

### **Workplace Emergency Response Information**

If an employee's disability is such that workplace emergency response information is necessary and the City is aware of the need for accommodation, this information shall be provided to employees. In addition, this information shall be provided, with the employee's consent, to the person designated to provide assistance. The information shall undergo review when the employee moves to a different location, when the employee's overall accommodation needs or plans are reviewed and when the City reviews its general emergency response plan.

## **Transportation Standards**

The transportation standard will make it easier for people to travel in Ontario, including people with disabilities, older Ontarians, and families travelling with children and strollers. The Transportation Standard does not apply to us an organization, but we will endeavor to inform staff of the upcoming changes and its significant impact and benefits to the community for people with disabilities accessing transportation.

## **Taxicabs**

Owners and operators of taxicabs licensed by the City of Richmond Hill are prohibited from charging additional fares or fees to persons with disabilities than for persons without disabilities and for the storage of mobility aids or mobility assistive devices. The City requires that taxicabs licensed by the City make available vehicle registration and identification information in an accessible format.

The City shall consult with its municipal accessibility advisory committee, the public and persons with disabilities to determine the proportion of on-demand accessible taxicabs required in the community.

## **Public Spaces Standard**

The City of Richmond Hill shall incorporate accessibility into public spaces that are newly constructed or redeveloped on and after January 1, 2016. We will ensure that we follow the existing requirements stated under the Design of Public Spaces Standards (Accessibility Standards for the Built Environment) in the following six areas:

- recreational trails and beach access routes;
- outdoor public use eating areas;
- outdoor play spaces;
- exterior paths of travel;
- accessible parking; and
- service related elements.

When developing recreational trails we shall consult with the public and persons with disabilities. We shall also provide maintenance and restoration of public spaces by ensuring our multi-year accessibility plan includes procedures for preventative and emergency maintenance of accessible elements in public spaces and procedures for dealing with temporary disruptions when accessible elements required under this section are not in working order. Accessibility reports shall be provided every two year.

## **Related Documents:**

Below are related accessibility documents:

### **Federal Law and Covenants**

Canadian Human Rights Act (1997)

Canadian Charter of Rights and Freedoms (1982)

Canadian Employment Equity Act (1995)

UN Convention on the Rights of Persons with Disabilities (ratified in 2010)

## **Legislative and Administrative Authority**

*Accessibility for Ontarians with Disabilities Act, 2005, S.O. 2005*

*Accessibility Standards for Customer Service, O. Reg. 429/07*

*Integrated Accessibility Standards Regulation, O. Reg. 191/11*

*Human Rights Code, R.S.O. 1990, c H.19*

*Ontarians with Disabilities Act, 2001, S.O. 2001, c 32*

## **City of Richmond Hill Policies, Procedures and Plans**

City of Richmond Hill Annual Accessibility Plan

City of Richmond Hill Customer Feedback Card Policy

City of Richmond Hill Accessible Customer Service Procedures

### **Alternative formats of this document are available by contacting:**

City of Richmond Hill

Office of the Clerk

225 East Beaver Creek Road

Richmond Hill, Ontario, L4B 3P4

Telephone: 905-771-8800

Fax: 905-771-2502

Email: [clerks@richmondhill.ca](mailto:clerks@richmondhill.ca)

Website: [RichmondHill.ca/Accessibility](http://RichmondHill.ca/Accessibility)