



Aurora Public Library Board

MEETING

Wednesday, June 18, 2025

7:00 p.m.

MA Room

AGENDA

1. Adoption of Agenda
2. Declaration of Conflict of Interest
3. Presentation *(enclosure)*
 - .1 Maria Khoushnood, Partner, KPMG Private Enterprise
Re: 2024 Audited Financial Statements and SR2025.22
4. Minutes of:
 - .1 May 21, 2025 Meeting *(enclosure)*
5. Items for Consideration
 - .1 Privacy Policy Review Report SR2025.23 *(enclosure)*
6. Library CEO Updates
 - .1 CEO Updates SR2025.24 *(enclosure)*
7. General Business Information/Questions *(enclosures)*
 - .1 APL Updates
8. Resolution to Move Into Closed Session
 - .1 Personal matters about an identifiable individual
9. Member Announcements
10. Date of Next Meeting: **Wednesday, September 17, 2025**
11. Adjournment

**** Please advise of regrets for attendance, by noon on June 18th, 2025
(mr@aurorapl.ca)**

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Aurora Public Library Board
Financial Statements
For the year ended December 31, 2024

Aurora Public Library Board
Financial Statements
For the year ended December 31, 2024

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INDEPENDENT AUDITOR'S REPORT

To the Members of the Aurora Public Library Board

Qualified Opinion

We have audited the financial statements of the Aurora Public Library Board (the Entity), which comprise:

- the statement of financial position as at December 31, 2024
- the statement of operations and accumulated surplus for the year then ended
- the statement of change in net financial assets for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, except for the possible effects of the matter described in the "***Basis for Qualified Opinion***" section of our auditor's report, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 2024, and its results of operations, its change in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Qualified Opinion

In common with many not-for-profit organizations, the Entity derives revenue from donations, fines and user fees, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the Entity.

Therefore, we were not able to determine whether any adjustments might be necessary to:

- the financial assets and accumulated surplus reported in the statements of financial position as at December 31, 2024 and December 31, 2023
- the fines and user fees and other revenue and annual surplus (deficit) reported in the statements of operations and accumulated surplus for the years ended December 31, 2024 and December 31, 2023

- the annual surplus (deficit), net financial assets at the beginning and end of the year, reported in the statements of change in net financial assets for the years ended December 31, 2024 and December 31, 2023
- the annual surplus (deficit) reported in the statements of cash flows for the years ended December 31, 2024 and December 31, 2023.

Our opinion on the financial statements for the year ended December 31, 2024 was qualified accordingly because of the possible effects of this limitation in scope.

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 auditor's report.

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

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

Those charged with governance are responsible for overseeing the Entity'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 the financial statements.

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

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- 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.

DRAFT

Chartered Professional Accountants, Licensed Public Accountants

Vaughan, Canada

Aurora Public Library Board
Statement of Financial Position

December 31	2024	2023
Financial assets		
Cash	\$ 80,002	\$ 79,325
Accounts receivable (note 5)	<u>1,049,428</u>	<u>933,600</u>
	<u>1,129,430</u>	<u>1,012,925</u>
Liabilities		
Accounts payable and accrued liabilities	280,571	275,042
Employee benefits liabilities (note 7)	<u>158,051</u>	<u>143,787</u>
	<u>438,622</u>	<u>418,829</u>
Net financial assets	<u>690,808</u>	<u>594,096</u>
Non-financial assets		
Tangible capital assets (note 8)	<u>2,780,611</u>	<u>2,902,239</u>
	<u>2,780,611</u>	<u>2,902,239</u>
Accumulated surplus (note 9)	<u>\$ 3,471,419</u>	<u>\$ 3,496,335</u>

On behalf of the Board

_____ Aurora Public Library Board Chair

_____ Chief Executive Officer

The accompanying notes are an integral part of these consolidated financial statements

Aurora Public Library Board
Statement of Operations and Accumulated Surplus

For the year ended December 31	Budget 2024	2024	2023
	(note 10)		
Revenue			
Town of Aurora Funding	\$ 4,122,000	\$ 4,121,998	\$ 3,940,011
Fines and user fees	14,000	19,863	15,385
Provincial operating grants	45,000	45,422	45,422
Interest and other	6,000	46,748	39,650
	<u>4,187,000</u>	<u>4,234,031</u>	<u>4,040,468</u>
Expenses			
Salaries and employee benefits	3,232,000	3,102,127	2,838,229
Services and rent	351,000	438,589	343,069
Materials and supplies	103,133	255,782	394,732
Amortization	462,449	462,449	490,979
	<u>4,148,582</u>	<u>4,258,947</u>	<u>4,067,009</u>
Annual surplus (deficit)	<u>38,418</u>	<u>(24,916)</u>	<u>(26,541)</u>
Accumulated surplus, beginning of year	<u>3,496,335</u>	<u>3,496,335</u>	<u>3,522,876</u>
Accumulated surplus, end of year	<u>\$ 3,471,419</u>	<u>\$ 3,471,419</u>	<u>\$ 3,496,335</u>

The accompanying notes are an integral part of these consolidated financial statements

Aurora Public Library Board
Statement of Change in Net Financial Assets (Debt)

For the year ended December 31	Budget 2024 (note 10)	2024	2023
Annual surplus (deficit)	\$ 38,418	\$ (24,916)	\$ (26,541)
Amortization of tangible capital assets	462,449	462,449	490,979
Acquisition of tangible capital assets	(340,821)	(340,821)	(265,236)
Change in net financial assets	160,046	96,712	199,202
Net financial assets, beginning of year	594,096	594,096	394,894
Net financial assets, end of year	\$ 754,142	\$ 690,808	\$ 594,096

The accompanying notes are an integral part of these consolidated financial statements

Aurora Public Library Board
Statement of Cash Flows

For the year ended December 31	2024	2023
Operating transactions		
Annual surplus	\$ (24,916)	\$ (26,541)
Non-cash charges to operations:		
Amortization of tangible capital assets	462,449	490,979
Accounts receivable	(115,828)	(130,599)
Accounts payable and accrued liabilities	5,529	(70,793)
Employee Benefit Liabilities	14,264	14,512
Total Operating Transactions	341,498	277,558
Capital transactions		
Acquisitions of tangible capital assets	(340,821)	(265,236)
Total Capital Transactions	(340,821)	(265,236)
Increase (decrease in cash)	677	12,322
Cash, beginning of year	79,325	67,003
Cash, end of year	\$ 80,002	\$ 79,325

The accompanying notes are an integral part of these consolidated financial statements

December 31, 2024

1. Summary of Significant Accounting Policies

Management's Responsibility

The financial statements of the Aurora Public Library Board (the "Board") are the responsibility of management. They have been prepared in accordance with Canadian public sector accounting standards established by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada. The Board is a registered charity and as such, is exempt from income tax under the Canadian Income Tax Act, and may issue income tax receipts to donors. Its primary role is to provide library services to the general public.

Basis of Accounting

Revenue and expenses are reported on the accrual basis of accounting whereby revenue is recognized as it is earned and measurable; and expenses are recognized in the period that goods and services are acquired, a liability is incurred, or transfers are due.

Revenue Recognition

Revenues are recognized as follows:

- Grants
 - a. Conditional grant revenue is recognized to the extent the conditions imposed on it have been fulfilled.
 - b. Unconditional grant revenue is recognized when monies are receivable.
- Fine and user fee revenue is recognized in the period in which it is collected.
- Interest and other income is recognized in the period it is earned.

December 31, 2024

1. Summary of Significant Accounting Policies (continued)

Use of Estimates

The preparation of financial statements in accordance with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. The principal estimates used in the preparation of these financial statements are the employee benefits liabilities, the estimated useful lives of tangible capital assets and valuation of tangible capital assets. Actual results could differ from management's best estimates as additional information becomes available in the future.

Government Transfers

Government transfers are recognized in the financial statements in the period in which the events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made.

Tangible Capital Assets

Tangible capital assets are non-financial assets that are not generally available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

Tangible capital assets are recorded at cost, less accumulated amortization. Cost includes all costs directly attributable to acquisition, construction, development or betterment of the tangible capital asset including transportation costs, installation costs, design and engineering fees, legal fees and site preparation costs. Amortization is recorded on a straight-line basis over the estimated life of the tangible capital asset using the following rates:

Library collection	7 years
Equipment	4 - 10 years
Furniture	10 - 20 years

One half of the annual amortization is charged in the year of acquisition and in the year of disposal.

December 31, 2024

1. Summary of Significant Accounting Policies (continued)

Tangible Capital Assets (continued)

Tangible capital assets under construction are not amortized until such time that they are available for productive use.

Tangible capital assets are reviewed for impairment whenever events or changes in circumstances indicate that a tangible capital asset no longer contributes to the Board's ability to provide goods and services or that the value of the future economic benefits associated with the tangible capital assets is below the carrying value. Tangible capital assets to be disposed of would be separately presented in the statement of financial position and reported at the lower of the carrying amount or fair value less costs to sell, and are no longer amortized. The tangible capital assets classified as held-for-sale would be presented separately in the appropriate asset section of the statement of financial position. No impairment was identified during the year.

Non-pension Post-employment Benefits, Compensated Absences & Termination Benefits

The Town accrues its obligations under employee benefit plans as the employees render the services necessary to earn employee future benefits. The Town has adopted the following valuation methods and assumptions:

- a) Actuarial cost method:
Accrued benefit obligations are computed using the projected benefit method prorated on service, as defined in PSAB 3250 and PSAB 3255. The objective under this method is to expense each member's benefit under the plan taking into consideration projections of benefit costs to and during retirement. Under this method an equal portion of total estimated future benefit is attributed to each year of service.
- b) Accounting policies:
Actuarial gains and losses are amortized on a linear basis over the expected average remaining service life ("EARSLS") (expected remaining payment period in respect of the retiring allowance) of members expected to receive benefits under the plan, with amortization commencing in the period following the determination of the gain or loss. Obligations are attributed to the period beginning on the member's date of hire and ending on the expected date of termination, death or retirement, depending on the benefit value.

December 31, 2024

1. Summary of Significant Accounting Policies (continued)

Pension Agreements

The Board makes contributions to the Ontario Municipal Employees' Retirement System ("OMERS"), a multi-employer public sector pension fund, based on the principles of a defined benefit plan, which specifies the amount of the retirement benefit to be received by the employees on the basis of predefined retirement age, length of eligible service and rates of remuneration over a fixed period of time.

Because OMERS is a multi-employer pension plan, any pension plan surpluses or deficits are a joint responsibility of all participating Ontario employers and their employees. As a result, the Board does not recognize any share of the OMERS pension surplus or deficit. Accordingly, contributions made during the year are expensed.

2. Adoption of New Accounting Standards

Effective January 1, 2024, the Library Board adopted the following standards issued by PSAB:

- PS 3160 – Public Private Partnerships ("P3"). This new accounting standard identifies requirements on how to account for and disclose transactions in which public sector entities procure major infrastructure assets and/or services from private sector entities. Recognition of assets arising from P3 arrangements is ultimately dependent on whether public sector entities control the purpose and use of the assets, access to the future economic benefits and exposure to the risks associated with the assets, and significant residual interest in the asset, if any, at the end of the P3 term. Measurement of the asset and related liability will also be dependent on the overall model used to compensate the private sector entity. The Library Board adopted the standard prospectively. The implementation of this new standard did/did not result in identification of transactions that would meet the definition of P3.

December 31, 2024

2. Adoption of New Accounting Standards (continued)

- PS 3400 – Revenue. This new accounting standard establishes how to account for and report on revenue. Specifically, it differentiates between revenue arising from transactions that include performance obligations and those that do not. The Board already recognizes revenue from these exchange transactions when it satisfies its performance obligations. Adoption of this standard has resulted in no change in the Board's financial statements.
- Public Sector Guideline 8. This new guideline allows public sector entities to recognize intangibles purchased through an exchange transaction. The Library board adopted the standard prospectively. The implementation of this new standard did not result in identification of assets that would meet the definition of purchased intangibles.

The Library Board implemented the above standards and there was no significant impact on the financial statements.

3. Future Accounting Pronouncements

These standards and amendments were not yet effective for the year ended December 31, 2024, and have therefore not been applied in preparing these financial statements. Management is currently assessing the impact of these standards on the future financial statements.

- PS 1202 - Financial Statement Presentation was approved in March 2023. This standard supersedes PS 1201 - Financial Statement Presentation and covers a new conceptual framework and reporting model. Prior period amounts would need to be restated to conform to the presentation requirements for comparative financial information. This standard is effective for fiscal years beginning on or after April 1, 2026 (the first effective year for the Town is being the year ending December 31, 2027).
- PS 3251 - Employee Benefits will replace PS 3250 - Retirement Benefits and PS 3255 – Postemployment Benefits, Compensated Absences and Termination Benefits. The proposed standard is currently undergoing discussions where further changes are expected as a result of the re-exposure comments. Effective date is currently not determined.

December 31, 2024

4. Financial Risk Management

It is management's opinion that the Library Board is not exposed to significant liquidity, interest rate, credit, market, or cash flow risk. There has been no change to the risk exposure from 2023.

5. Receivables from the Corporation of the Town of Aurora

At the end of the year, the amount due from the Corporation of the Town of Aurora ("the Town") is as follows:

	2024	2023
Receivables from The Town	\$ 1,049,428	\$ 933,600

The Town provides the facilities, including utilities and maintenance for the Board's operations for \$NIL (2023 - \$NIL) consideration.

December 31, 2024

6. Pension Agreements

OMERS provides pension services to almost 640,000 active and retired members and approximately 1,000 employers. Each year an independent actuary determines the funding status of OMERS Primary Pension Plan (the Plan) by comparing the actuarial value of invested assets to the estimated present value of all pension benefits that members have earned to date. The most recent actuarial valuation of the Plan was conducted at December 31, 2023. The results of this valuation disclosed total actuarial liabilities of \$136,185 million in respect of benefits accrued for service with actuarial assets at that date of \$131,983 million indicating an actuarial deficit of \$4,202 million. Because OMERS is a multi-employer plan, any pension plan surpluses or deficits are a joint responsibility of Ontario municipal organizations and their employees. As a result, the Board does not recognize any share of the OMERS pension surplus or deficit.

Contributions made by the Board to OMERS in 2024 ranged from 9.0% to 14.6% depending on the level of earnings. As a result, \$222,741 (2023 - \$210,804) was contributed to OMERS for current year services.

December 31, 2024

7. Employee Benefits Liabilities

Post-employment benefits are health and dental benefits that are provided to early retirees and employees currently on long-term disability. The Board recognized these post-employment costs as they are earned during the employee's tenure of service.

	2024	2023
Post-employment Benefits Accrued Obligation	\$ 66,965	\$ 66,020
Accrued Sick Leave	91,086	77,767
	<u>\$ 158,051</u>	<u>\$ 143,787</u>

The accrued benefit obligations for the Board's post-employment benefits liability as at December 31, 2023 are based on actuarial valuations for accounting purposes as at December 31, 2022 with projections to December 31, 2025. These actuarial valuations were based on assumptions about future events. The economic assumptions used in these valuations are management's best estimates of expected rates of:

	2024	2023
Post-employment Benefits Accrued Obligation, Beginning of Year	\$143,787	\$129,275
Add:		
Benefit Expense	18,265	17,055
Interest Cost	7,096	6,710
Less:		
Benefits Paid for the Period	<u>(17,593)</u>	<u>(15,662)</u>
Post-employment Benefits Accrued Obligation, End of Year	<u>151,555</u>	<u>137,378</u>
Unamortized Actuarial (Losses) / Gains	<u>6,496</u>	<u>6,409</u>
Post-employment Benefits Accrued Benefit Liability	<u>\$158,051</u>	<u>\$143,787</u>

	2024	2023
Expected Future Inflation Rate	2.00%	2.00%
Discount on Accrued Benefit Obligation	5.00%	5.00%
Drug Costs Escalation	5.67%	6.00%
Other Health Care Cost Escalation	5.67%	6.00%
Dental Costs Escalation	4.00%	4.00%

December 31, 2024

7. Employee Benefits Liabilities (continued)

Amortization of actuarial losses during the year was \$6,496 (2023 - \$6,409). The amount of benefits paid during the year was \$8,726 (2023 - \$12,286).

8. Tangible Capital Assets

2024

	Library Collection	Equipment	Furniture	Leasehold Improvements	Total
Cost					
Balance, Beginning of Year	\$2,280,543	\$ 828,913	\$1,082,079	\$ 2,077,521	\$6,269,056
Add: Additions During the Year	280,866	59,954	-	-	340,820
Less: Disposals During the Year	(432,322)	-	-	-	(432,322)
Balance, End of Year	2,129,087	888,867	1,082,079	2,077,521	6,177,554
Accumulated Amortization					
Balance, Beginning of Year	1,455,527	729,217	778,110	403,963	3,366,817
Add: Amortization During the Year	254,621	38,617	53,793	115,418	462,449
Less: Disposals During the Year	(432,323)	-	-	-	(432,323)
Balance, End of Year	1,277,825	767,834	831,903	519,381	3,396,943
Net Book Value	\$ 851,262	\$ 121,033	\$ 250,176	\$ 1,558,140	\$2,780,611

December 31, 2024

8. Tangible Capital Assets (continued)

	2023				
	Library Collection	Equipment	Furniture	Leasehold Improvements	Total
Cost					
Balance, Beginning of Year	\$2,470,076	\$ 806,926	\$1,049,333	\$ 2,077,521	\$6,403,856
Add: Additions During the Year	210,503	21,987	32,746	-	265,236
Less: Disposals During the Year	(400,036)	-	-	-	(400,036)
Balance, End of Year	2,280,543	828,913	1,082,079	2,077,521	6,269,056
Accumulated Amortization					
Balance, Beginning of Year	1,575,687	692,297	719,345	288,545	3,275,874
Add: Amortization During the Year	279,876	36,920	58,765	115,418	490,979
Less: Disposals During the Year	(400,036)	-	-	-	(400,036)
Balance, End of Year	1,455,527	729,217	778,110	403,963	3,366,817
Net Book Value	\$ 825,016	\$ 99,696	\$ 303,969	\$ 1,673,558	\$2,902,239

December 31, 2024

9. Accumulated Surplus

Accumulated surplus is comprised of the following:

	2024	2023
Surpluses		
General Revenue	\$ (168,901)	\$ (225,942)
Invested in Tangible Capital Assets	2,780,611	2,902,239
Employee Benefit Liabilities	(158,051)	(143,787)
Total Surpluses	<u>2,453,659</u>	<u>2,532,510</u>
Reserves		
General Capital Reserve	968,900	915,910
Aurora Public Library Board Donation Reserve	48,860	47,915
Total Reserves	<u>1,017,760</u>	<u>963,825</u>
Accumulated Surplus	<u>\$ 3,471,419</u>	<u>\$ 3,496,335</u>

Invested in Tangible Capital Assets

The investment in tangible capital assets represents amounts already spent and invested in infrastructure and other non-financial assets.

General Capital Reserve

The Town Council has approved any of the Board's operating surplus in a year to be returned to the Town of Aurora.

Aurora Public Library Board Donation and Bequest Reserve

The Board has approved a reserve named "The Aurora Public Library Board Donation and Bequest Reserve" ("ALB Donation & Bequest") for future specified/significant donations and bequests received to support special programs or initiatives outside of the annual operating budget. Funds are transferred from the reserve for approved expenditures. If such funds are not fully expended in the approval year, they are held as Unexpended Funds.

Library Service Development Charges

The Town 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 Town holds \$68,323 (2023 - \$1,974,145) of the Library Service related development charges in their segregated development charges accounts. This reserve fund is not reflected in these financial statements.

December 31, 2024

10. Budget Reconciliation

The Budget for 2024 adopted by the Board on November 8, 2023 was prepared on a basis not consistent with that used to report actual results (Canadian public sector accounting standards). The budget was prepared on a modified accrual basis, while Canadian public sector accounting standards now require financial statements to be prepared on a full accrual basis. Accordingly, the budget expensed all tangible capital expenditures rather than including an amortization expense. As a result, the budget figures presented in the statements of operations and change in net financial assets represent the 2024 budget adopted by the Board with adjustments as follows:

	Revenue	Expense	Net
Approved Net Operating Funding from the Town of Aurora	\$ 4,122,000	\$4,122,000	\$ -
Budgeted Grant, Fines and User Fees	65,000	65,000	-
Total Approved Budget	<u>4,187,000</u>	<u>4,187,000</u>	<u>-</u>
Less: Capitalized to TCA from Operating		(280,867)	280,867
Transfer to/from Other Funds		(220,000)	220,000
Amortization Expense		462,449	(462,449)
Adjusted Budget per Statement of Operations	<u>\$ 4,187,000</u>	<u>\$4,148,582</u>	<u>\$ 38,418</u>



Aurora Public Library Board

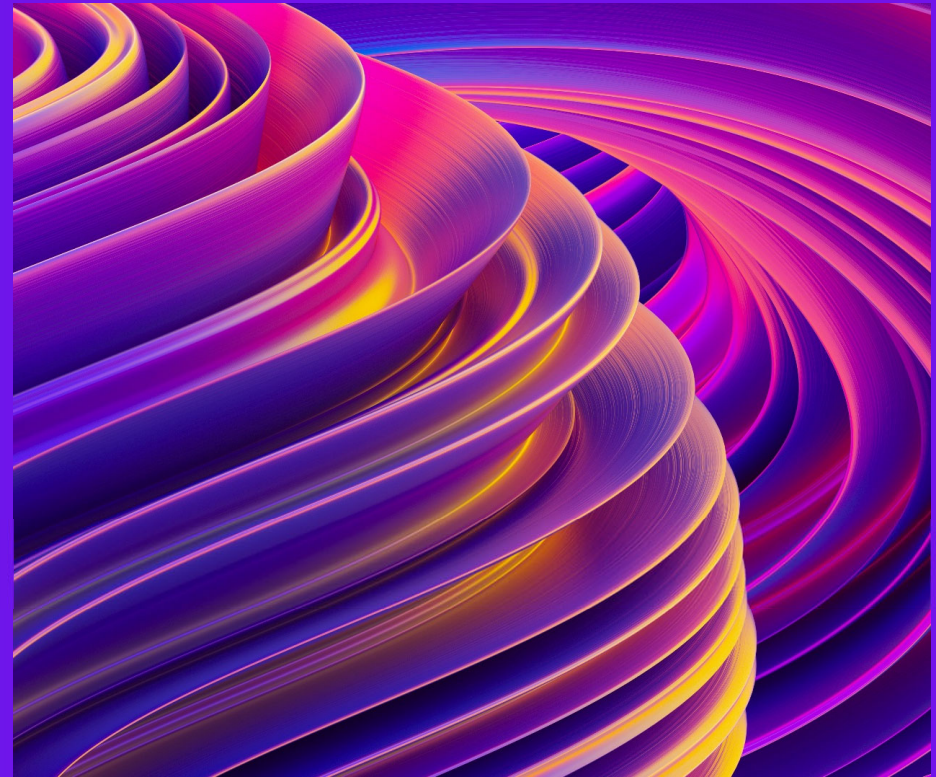
**Audit Planning and Findings Report
for the year ended
December 31, 2024**

KPMG LLP

Licensed Public Accountants

Prepared as of May 12, 2025 for presentation to the Board on June 24, 2025

kpmg.ca/audit



KPMG contacts

Key contacts in connection with this engagement



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Digital use information

This Audit Findings Report is also available as a “hyper-linked” PDF document.

If you are reading in electronic form (e.g. In “Adobe Reader” or “Board Books”), clicking on the home symbol on the top right corner will bring you back to this slide.



Click on any item in the table of contents to navigate to that section.



Audit highlights



No matters to report



Matters to report – see link for details

Status

We have completed the audit of the financial statements of Aurora Public Library Board the ("financial statements"), with the exception of certain remaining outstanding procedures, which are highlighted on the 'Status' slide of this report.



Audit strategy

Materiality: 100,000



Involvement of others

Actuarial specialist: assist in assessing the assumptions and estimates used in the funding valuation and year end extrapolated accrued benefit liability

Significant changes



Significant changes since our audit plan

Risks and results & Significant unusual transactions



Significant unusual transactions



Other risks of material misstatement



Going concern matters



Significant risks

Policies and practices & Specific topics



Accounting policies and practices



Other financial reporting matters

Misstatements-uncorrected



Uncorrected misstatements

No matters to report

Misstatements-Corrected



Corrected misstatements



- Refer Management Representation Letter

Control deficiencies



Significant deficiencies

Audit Quality



Learn more about how we deliver audit quality.





Status

As of May 12, 2025, we have completed the audit of the consolidated financial statements, with the exception of certain remaining procedures, which include amongst others:

- Completing our discussions with the Board
- Completion of audit quality control procedures
- Obtaining evidence of the Council's approval of the financial statements
- Completion of subsequent event review procedures
- Receipt of signed management representation letter (to be signed upon approval of the financial statements)

We will update the Board, and not solely the Chair, on significant matters, if any, arising from the completion of the audit, including the completion of the above procedures.

A draft of our auditor's report is provided in Appendix: Draft Auditor's Report.

KPMG Clara for Clients (KCc)



Real-time collaboration and transparency

We leveraged **KCc** to facilitate real-time collaboration with management and provide visual insights into the status of the audit!

On our audit we used KCc to coordinate requests with management.





Significant risks and results

We highlight our significant findings in respect of **significant risks**.



Management Override of Controls (non-rebuttable significant risk of material misstatement)

RISK OF



FRAUD

Significant risk

Estimate?

Management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Although the level of risk of management override of controls will vary from entity to entity, the risk nevertheless is present in all entities.

No

Our response



- Our procedures included:
 - testing of journal entries and other adjustments
 - performing a retrospective review of estimates
 - evaluating the business rationale of significant unusual transactions

Our findings

No issues were noted as a result of our audit procedures.



Significant risks and results

<div></div> <div>Presumption of the risk of fraud involving improper revenue recognition</div>		<div>RISK OF</div> <div></div> <div>FRAUD</div>
Significant risk	Estimate?	
This is a presumed risk of misstatement due to fraud. This could include cut-off, channel stuffing, fictitious clients and invoices of manual journal entries and other adjustments	No	
Our response		
<ul style="list-style-type: none">• We reviewed controls in place related to revenue recognition and specifically around the cut-off of revenue.• We obtained external confirmations support the Municipal Contributions and Provincial Grant received in the fiscal year.		
Our findings		
No issues were noted as a result of our audit procedures.		



Other risks of material misstatement and results



Tangible capital assets

Other risk of material misstatement

Estimate?

Tangible capital assets present the biggest non-financial asset for the Library. There is a risk of material misstatement related to the existence and accuracy of tangible capital assets and accuracy of timing of revenue recognition, particularly related to funds intended for tangible capital assets.

No

Our response and findings

- We reviewed, on a sample basis, the additions to tangible capital assets and noted that management has appropriately capitalized the additions. We obtained assurance related to the accuracy and existence of these additions and also assessed if these additions met the criteria for capitalization.
- We obtained amortization policy and assessed reasonableness of estimated useful lives in use and to address the requirements of new CAS540, Auditing Accounting Estimates and Related Disclosure related to useful lives.
- We reviewed financial statement note disclosure in line with the PSAS.
- The amounts reported for tangible capital assets are reasonable and disclosures in the financial statements are in accordance with the public sector accounting standards.



Other risks of material misstatement and results



Employee benefits liabilities

Other risk of material misstatement

Estimate?

Employee future benefits represent a liability computed by management's actuarial experts. As the employee future benefits liabilities are significant and complex estimates, KPMG actuarial specialists were involved in completing the audit procedures.

Yes – Employee future benefits obligation/liability

Our response

- We assessed the participant data supplied by management to the actuary for completeness and accuracy.
- We obtained the actuarial valuation report and engaged our KPMG actuarial specialist team to audit the method and assumptions applied in the valuation.
- We evaluated the discount rate in comparison with rates issued by the Canadian Institute of Actuaries ("CIA") and KPMG LLP.
- We assessed the qualifications, competence, and objectivity of the actuary as required by the Canadian Auditing Standards.
- We assessed the disclosures in the financial statements against the requirements of the PSAS.

Our findings

- Based on the audit work performed, we did not note any issues related to the calculation of the Library's employee benefits liability as at December 31, 2024.
- The employee benefit liability as at December 31, 2024 are outlined in note 7 to the financial statements.



Other risks of material misstatement and results



Expenses – salaries and benefits

Other risk of material misstatement

Estimate?

There is a risk of misstatement related to accuracy and occurrence of expenses

No

Our response

- We tested and evaluated the design and operating effectiveness of selected controls over payroll.
- We tested employment expenses for a sample of employees by verifying payroll records to HR contracts and collective agreements.
- We performed substantive verification and recalculation of payroll- related accruals.
- We obtained new or amended collective bargaining agreements. Assessed if management has evaluated these agreements for implications of retroactive application. Such retroactive application can result in additional financial obligations for the Library that are required to be reported in the financial statements.

Our findings

No issues were noted as a result of our audit procedures.



Other risks of material misstatement and results



Accounts payable, accrued liabilities and expenses

Other risk of material misstatement

Estimate?

There is a risk of misstatement related to completeness of liabilities, and accuracy and occurrence of expenses

No

Our response

- We tested and evaluated the design and operating effectiveness of selected controls over payables and procurement cycle.
- We performed search for unrecorded liabilities.
- We examined significant accrued liabilities for existence, accuracy and completeness.
- We performed substantive test of details on selected non-payroll expenditures.

Our findings

No issues were noted as a result of our audit procedures.



Accounting policies and practices



Initial selection of significant accounting policies and practices

The following new accounting standards came into effect for the year ended December 31, 2024 and were implemented by the Library:

- PS 3160 *Public private partnerships*
- PS 3400 *Revenue*
- Public Sector Guidelines 8

Impact on adoption of new accounting policies are disclosed in Note 2 to the consolidated financial statements



Description of new or revised significant accounting policies and practices

None in 2024

Significant accounting policies are disclosed in Note 1 to the consolidated financial statements



Significant qualitative aspects

Significant accounting policies are disclosed in Note 1 to the financial statements

Estimates and assumptions are disclosed in Note 1



Audit quality - How do we deliver audit quality?

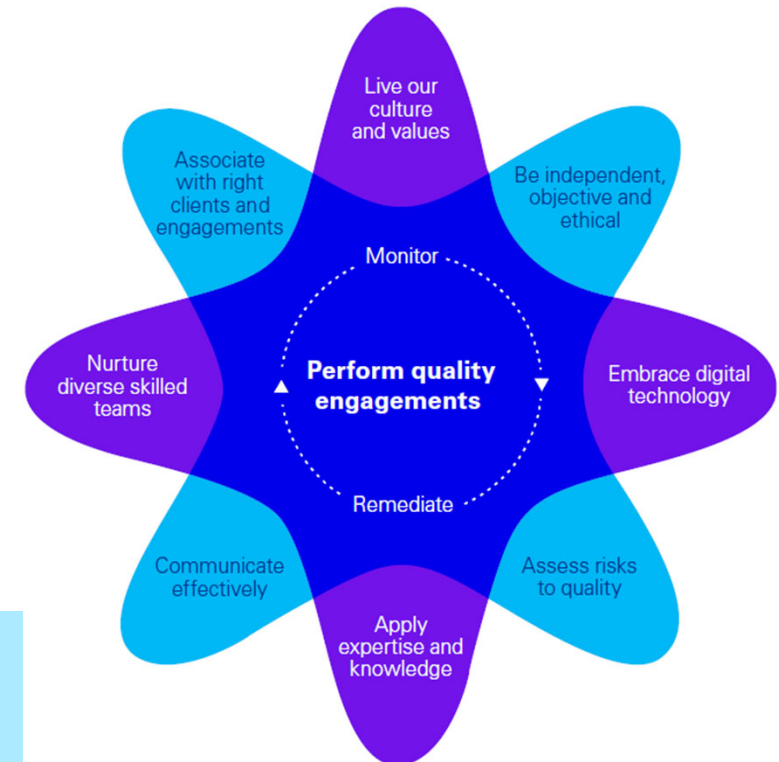
Quality essentially means doing the right thing and remains our highest priority. Our Global Quality Framework outlines how we deliver quality and how every partner and staff member contributes to its delivery.

The drivers outlined in the framework are the ten components of the KPMG System of Quality Management (SoQM). Aligned with ISQM 1/CSQM 1, our SoQM components also meet the requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA) and the relevant rules of professional conduct / code of ethics applicable to the practice of public accounting in Canada, which apply to professional services firms that perform audits of financial statements. Learn more about our system of quality management and our firm's statement on the effectiveness of our SoQM:

[KPMG Canada Transparency Report](#)

We define 'audit quality' as being the outcome when:

- audits are **executed consistently**, in line with the requirements and intent of **applicable professional standards** within a strong **system of quality management**; and
- all of our related activities are undertaken in an environment of the utmost level of **objectivity, independence, ethics and integrity**.



Doing the right thing. Always.



Appendices

A

Required
communications

B

Draft Audit Report

C

Management Rep
Letter

D

New auditing
standards

E

Insights

F

Technology





Appendix A: Other required communications



Engagement terms

A copy of the engagement letter and any subsequent amendments has been provided to the Board of Directors.



CPAB communication protocol

The reports available through the following links were published by the Canadian Public Accountability Board to inform Audit Committees and other stakeholders about the results of quality inspections conducted over the past year:

- [CPAB Regulatory Oversight Report: 2023 Annual Inspections Results](#)
- [CPAB Audit Quality Insights Report: 2024 Interim Inspections Results](#)
- [CPAB Regulatory Oversight Report: 2024 Annual Inspections Results](#)



Required inquiries of the Board of Directors (the Board)



Inquiries regarding risk assessment, including fraud risks

- What are the Board's views about fraud risks, including management override of controls, in the Company? And have you taken any actions to respond to any identified fraud risks?
- Is the Board aware of, or has the Board identified, any instances of actual, suspected, or alleged fraud, including misconduct or unethical behavior related to financial reporting or misappropriation of assets?
 - If so, have the instances been appropriately addressed and how have they been addressed?
- How does the Board exercise oversight over management's assessment of fraud risk and the establishment of controls to address/mitigate fraud risks?
- Is the Board aware of any instances of actual or possible violations of laws and regulations, including illegal acts (irrespective of materiality threshold)?
- Is the Board aware of any correspondence with regulators or licensing authorities?
- Is the Board aware of any additional matters relevant to the audit?



Inquiries regarding company processes

- Is the Board aware of or have they received tips or complaints regarding the Company's financial reporting (including those received through the Board's internal whistleblower program, if such programs exist)? If so, what was the Board's responses to such tips and complaints?
- Has the Company complied with all covenants during the financial statement period and before the date of the auditor's report?
 - Have there been any events of default during the financial statement period and before the dates of the auditor's report?



Inquires regarding related parties and significant unusual transactions

- Is the Board aware of any instances where the Company entered into any significant unusual transactions?
- What is the Board's understanding of the Company's relationships and transactions with related parties that are significant to the Company?
- Is the Board concerned regarding relationships or transactions with related parties? If so, what is the substance of those concerns?



Appendix B: Draft auditor's report

Draft auditor's report provided under a separate cover.



Appendix C: Management representation letter

Draft management representation letter provided under a separate cover.



Appendix D: Newly effective and upcoming changes to auditing standards

Effective for periods beginning on or after December 15, 2023

ISA 600/CAS 600

Revised special
considerations –
Audits of group
financial
statements



Appendix E: Audit and assurance insights

Our latest thinking on the issues that matter most to Audit Committees, board of directors and management.

KPMG Audit & Assurance Insights

Curated research and insights for audit committees and boards.

Board Leadership Centre

Leading insights to help board members maximize boardroom opportunities

Current Developments

Series of quarterly publications for Canadian businesses including Spotlight on IFRS, Canadian Assurance & Related Services, Canadian Securities Matters, and US Outlook reports.

Accelerate - The key issues driving the audit committee agenda

Discover the most pressing risks and opportunities that face audit committees, boards and management teams.

Sustainability Reporting

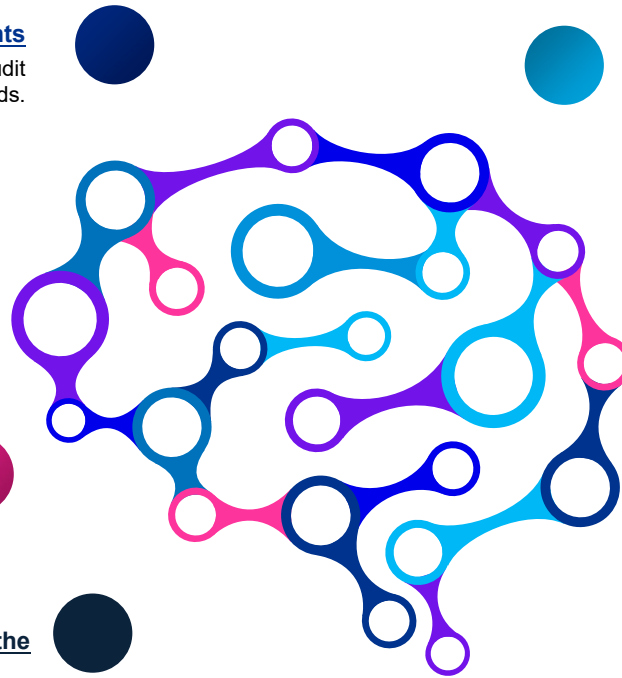
Resource centre on implementing the new Canadian reporting standards

IFRS Breaking News

A monthly Canadian newsletter that provides the latest insights on accounting, financial reporting and sustainability reporting.

Audit Committee Guide – Canadian Edition

A practical guide providing insight into current challenges and leading practices shaping audit committee effectiveness in Canada.





Appendix F: Continuous evolution

Our investment:

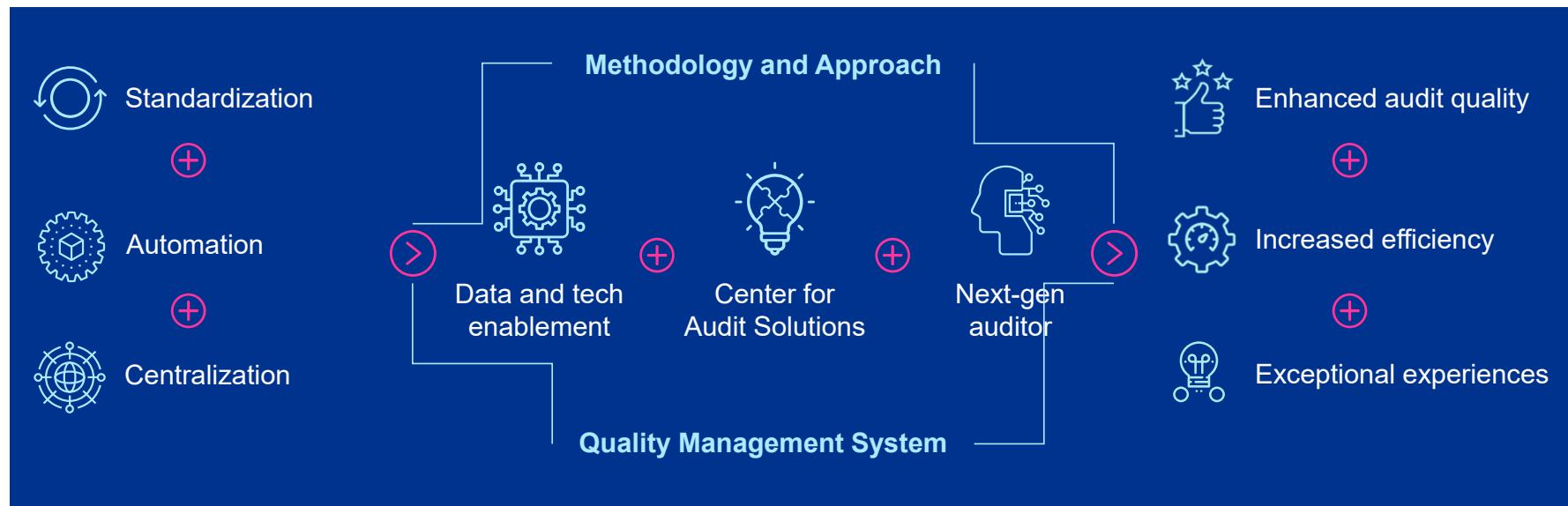
We are in the midst of a five-year investment to develop our people, digital capabilities, and advanced technology.

Responsive delivery model

Tailored to you to drive impactful outcomes around the quality and effectiveness of our audits.

Result: A better experience

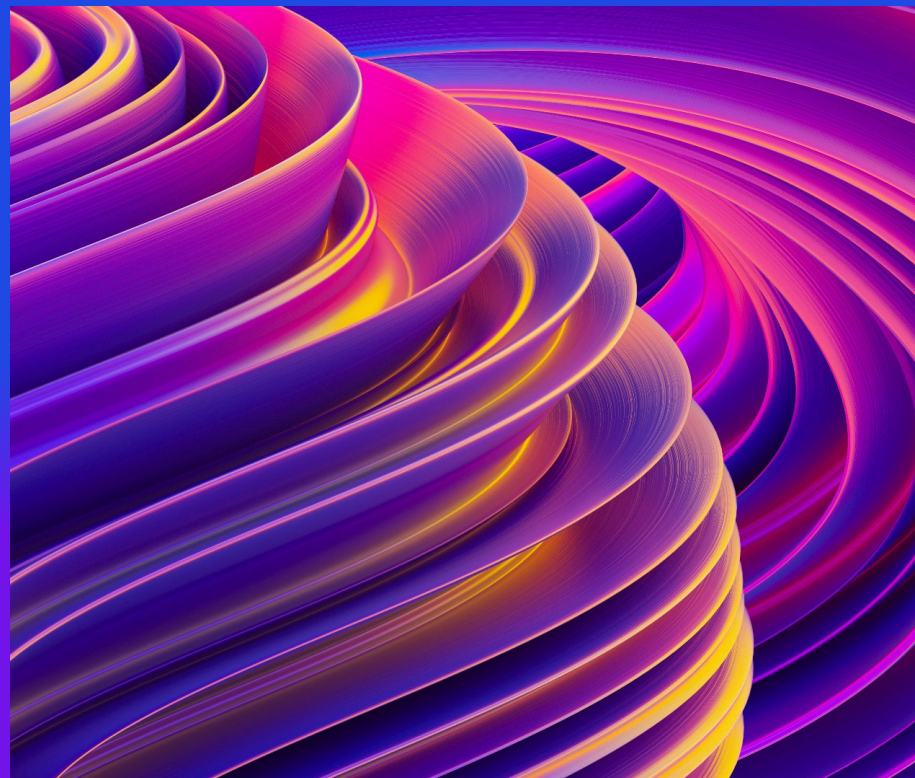
Enhanced quality, reduced disruption, increased focus on areas of higher risk, and deeper insights into your business.





<https://kpmg.com/ca/en/home.html>

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Aurora Public Library Board

MINUTES of MEETING

Wednesday, May 21, 2025

The Aurora Public Library Board held its regular meeting on May 21, 2025 in the MA Room.

Present: Christina Choo-Hum, John Clement, Lauren Hanna (Chair), Councillor Harold Kim, Greg Smith, Councillor Michael Thompson, Terri Watman

Chief Executive Officer: Jodi Marr

Regrets:

Staff: Mario Baleno, IT Manager; Victoria Dillon, Manager, Collections and Access; Maida Rae, Human Resources Coordinator/EA (recorder); Polly Ross-Tyrrell, Manager, Customer Opportunity; Julie Rocca, Business Manager

The Vice-Chair called the meeting to order at 7:04 p.m.

1. Adoption of the Revised Agenda

MOTION: **25.03.30**

Moved by: G. Smith

Seconded by: C. Choo-Hum

CARRIED

THAT the revised agenda be approved

2. Disclosure of Interest

3. Approval of Minutes:

.1 Regular meeting of April 16, 2025

MOTION: **25.03.31**

Moved by: C. Choo-Hum

Seconded by: G. Smith

CARRIED

THAT the Minutes of the April 16, 2025 regular meeting be approved

4. Correspondence

I. Adam Mobbs
Chair, Aurora Public Library Board
Re: Resignation

April 22, 2025

MOTION: **25.03.32**
Moved by: J. Clement
Seconded by: C. Choo-Hum
CARRIED

THAT the correspondence be received as information

Library CEO J. Marr assumed the role of Chair during the election procedures.

MOTION: **25.03.33**
Moved by: C. Choo-Hum
Seconded by: J. Clement
CARRIED

THAT Lauren Hanna be nominated for the position of Chair of the Library Board

The CEO called for further nominations. There being no further nominations, Lauren Hanna was acclaimed to the position of Chair.

Councillor Harold Kim arrived at 7:07 p.m.

MOTION: **25.03.34**
Moved by: G. Smith
Seconded by: J. Clement
CARRIED

THAT Christina Choo-Hum be nominated for the position of Vice Chair of the Library Board

The meeting Chair called for further nominations. There being no further nominations, Christina Choo-Hum was acclaimed to the position of Vice Chair.

5. Reports

.1 *Financial Report for the period ending March 31, 2025 Report SR2025.18*

A staff report was issued prior to the meeting.

MOTION: **25.03.35**
Moved by: C. Choo-Hum
Seconded by: J. Clement
CARRIED

THAT the Financial Statement for Aurora Public Library for the period ending March 31, 2025 be received as information

6. Items for Consideration

.1 *Aurora Public Library Valuing Ontario Libraries Toolkit Report SR2025.19*

A staff report was issued prior to the meeting.

MOTION: **25.03.36`**
Moved by: G. Smith
Seconded by: J. Clement
CARRIED

THAT the Aurora Public Library Valuing Ontario Libraries Toolkit (VOLT) Report be received as information

.2 Aurora Public Library Draft 2024 Annual Report SR2025.20

A staff report was issued prior to the meeting.

MOTION: **25.03.37**

Moved by: C. Choo-Hum

Seconded by: G. Smith

CARRIED

THAT the Aurora Public Library
Draft 2024 Annual Report be
received as information

7. Library CEO Updates

.1 CEO Updates SR2025.21

A staff report was provided prior to the meeting.

MOTION: **25.03.38**

Moved by: J. Clement

Seconded: Councillor H. Kim

CARRIED

THAT the Library CEO Updates
be received as information

A donor recognition plaque for the Library facility was lost during the recent construction project. J. Marr is working with the Town to have it remade and placed in the lobby.

The Library's cleaning requirements were reviewed with Town staff during their procurement process.

APL's Tax Clinics were booked completely again this year. This is a much appreciated service, providing eight days of tax return assistance to community members.

Current outreach efforts include attending Welcome to Kindergarten sessions, partnering with schools to advocate for early literacy.

APL has started outdoor programming in Aurora Town Square this spring, including Parachute Club.

APL staffing updates include appointing J. Jones to the Children's Librarian position, hiring former page and contract staff G. Armstrong to a permanent Information and Programming Specialist position. The Community Events Coordinator position is currently posted.

Board members are reminded to mark October 25th in their calendars for N6 group Board training.

8. Member Announcements

9. Resolution to Move Into Closed Session

.1 Personal matters about an identifiable individual

MOTION: **25.03.39**

Moved by: G. Smith

Seconded by: C. Choo-Hum

CARRIED

THAT the Board move into Closed Session to consider personal matters about an identifiable individual

At 7:59 p.m. the Board moved into Closed Session.

MOTION: **25.03.40**

Moved by: J. Clement

Seconded by: Councillor H. Kim

CARRIED

THAT the Board return to Open Session

At 8:40 p.m. the Board returned to Open Session.

10. Date of Next Meeting

The next meeting is scheduled for Wednesday, September 10, 2025 at 7:00 p.m.

(Please note this date change to accommodate the Town of Aurora budget process schedule).

11. Adjournment

MOTION: **25.03.41**

Moved by: Councillor M. Thompson

Seconded by: G. Smith

CARRIED

THAT the meeting be adjourned at 8:40 p.m.

L. Hanna
Chair

J. Marr
Chief Executive Officer



Aurora Public Library Board

REPORT SR2025.23

SUBJECT: Privacy Policy Report

FROM: Jodi Marr, Chief Executive Officer

DATE: June 18, 2025

RECOMMENDATION

That the *revised Privacy Policy dated June 18, 2025* be approved.

PURPOSE

To provide the Library Board with a revised Privacy Policy for consideration, in accordance with the policy review schedule.

BACKGROUND

The Library collects and retains personal information for a variety of reasons. Related to this practice, the Library has a long-standing policy on the confidentiality of personal information.

The policy was reviewed for relevance and currency to maintain adherence to privacy legislation, and to support the required collection and use of personal information in the delivery of Library service. Some minor revisions are proposed to better reflect APL efforts to maintain the privacy of library customers, including reference to MFIPPA concerning individual rights to privacy and access to information.

CONCLUSION

Clearly outlining expectations for staff, volunteers and Board members regarding the protection of library customers', co-workers', volunteers', or other persons' privacy is of utmost importance.

The revised Privacy Policy is consistent and in accordance with the Public Libraries Act and the Municipal Freedom of Information and Protection of Privacy Act. The Privacy Policy, concerning the collection, retention and disposal of personal information with respect to library service, communicates clarity and accountability to the community.

ATTACHMENTS

1. Privacy Policy dated June 18, 2025

PRE-SUBMISSION REVIEW

Executive Leadership Team, June 2025

***Assisted by Victoria Dillon, Manager, Collections and Access
Maida Rae, Human Resources Coordinator/EA***

*Jodi Marr
Chief Executive Officer*



AURORA PUBLIC LIBRARY BOARD

PRIVACY POLICY

1. **PURPOSE AND SCOPE**

All customers of Aurora Public Library have the right to privacy and the protection of personal information collected by the library. This policy aims to ensure that the collection of individuals' personal information is protected, confidential and limited to what is necessary.

In accordance with the Public Libraries Act R.S.O. 1990, Chapter P.44, Municipal Freedom of Information & Protection of Privacy Act and Canada's Anti-Spam Legislation, all customers of the Aurora Public Library have the right to privacy and confidentiality regarding their use of Library services and collections. Accordingly, customer borrowing and electronic use records are held in confidence by the Library and are accessed only for the purposes identified at the point of collection.

2. **COLLECTION OF PERSONAL INFORMATION**

Under the authority of the Public Libraries Act, Aurora Public Library collects personal information. The purpose of collecting personal information is for the management and administration of library services. It enables the Library to fulfill its mandate of making materials available and ensuring Library resources are safeguarded. The Library must maintain customer records to provide data needed for planning and statistical analysis.

When registering for an Aurora Public Library membership, customers provide personal information and in so doing consent to the collection of their personal information.

Personal information is defined as recorded information about an identifiable individual that links the name of the individual with other information about them. For the Library's purposes, that information *may include but is not limited to*:

- .1 Name, address, telephone number, e-mail address (if applicable)
- .2 Gender identity
- .3 Year of birth for children less than 16 years of age, as well as the identity of the parent or legal guardian
- .4 Borrowed materials
- .5 Overdue fines and other charges
- .6 Holds / requests for materials
- .7 Information related to registration for Library programs

3. **RETENTION OF USE INFORMATION**

Personal information identifying Library customers is collected and securely stored in a centralized electronic database. This information is used to support essential transactions related to the effective administration and delivery of Library services and programs. Additionally, when customers register for programs, their information may also be collected by authorized third-party software platforms used by the Library for registration and event management purposes.

4. ACCESS TO PERSONAL INFORMATION

All information contained in the Library's databases including customer registration data or circulation transaction files or reports are confidential.

Access to customer information is limited to:

- .1 Library employees and authorized volunteers, working within the scope of their duties.
- .2 The individual to whom the information relates or, if the individual is less than 16 years of age, the person who has lawful custody of that individual. Access by an individual requires proof of identity.

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:

- .1 The parent or guardian of an individual who is less than 16 years of age.
- .2 Someone holding Power of Attorney for a specified individual, where proof of that Power is furnished.
- .3 The Library's authorized collection agent, for pursuit of overdue accounts and Library property.
- .4 A law enforcement agency requesting specific personal information, where the request is supported by a formal warrant.
- .5 Information about what an individual has borrowed is shared only with the library card holder and only if the customer opts to track borrowing history upon registration. Possession of a library card is considered consent by the card owner to share such information with the person holding the library card. Individuals may designate family members or others to borrow materials for them using their card. It is assumed consent has been granted if another individual is in possession of the library card.

Staff, board members and volunteers are responsible for maintaining the confidentiality of all personal, proprietary or privileged information which they may be exposed to while serving the library in any capacity, whether this information involves members of staff, volunteers, customers or other persons, or involves the overall business of the library. Personal information may include name, address, occupation, religion, gender identification, work schedule, program registration, payments to and from the Library, number and titles of items they have borrowed, amount of fees or fines owing to the Library, attendance on the Library premises, membership in the Library, medical information, issues and opinions expressed by the individual.

The Library Board confidentiality policy is reviewed during the orientation of the Board and is part of the APLB Code of Conduct for members.

5. 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.

6. ELECTRONIC COMMUNICATION

The customer will opt in to receive any or all electronic communications sent from the library. Electronic communications are sent by the library to notify customers about library specific events, circulation and borrowing notices or share important information. Customers can unsubscribe or change their electronic communication preferences at any time in accordance with Canada's Anti-Spam Legislation.

7. MUNICIPAL FREEDOM OF INFORMATION AND PROTECTION OF PRIVACY ACT (MFIPPA)

Customers have the right to request personal information records in the form of a formal MFIPPA request. An administration fee may be charged to access individual or general records in accordance with MFIPPA regulations.

Related Policies

1. APL General Records and Personal Information Banks
2. APL Circulation and Fees Policy
3. Volunteer Policy
4. APLB Code of Conduct

Approval Date:Motion #:...
Date of Last Revision:	January 18, 2018



Aurora Public Library Board

REPORT

SR2025.24

SUBJECT: ***CEO Updates Report***

FROM: Jodi Marr, Chief Executive Officer

DATE: June 18, 2025

RECOMMENDATION

That the *CEO Updates Report dated June 18, 2025* be received as information.

BACKGROUND

The CEO Updates highlight the work completed and in progress since the previous Board meeting. Previously this had been a verbal report, but at the request of the Board in September 2024, it will now be a written summary.

Aurora Town Square Updates

- **Library Donor Plaque (2003)**

Donor plaque has been reinstalled in the lobby of the Library. J.Marr updated the two donors that had expressed concern and received positive replies from them.

Strategic Highlights

- **Annual Report**

APL's annual report is posted on the website.

- **New Library Board Member**

New board member, Terri Watman confirmed by council on June 10, 2025.

Operational Updates

- **Facilities & Capital Projects**

Final design for the Book Kiosk has been submitted. Delivery date for the SARC is scheduled between July 7-11, 2025.

Community Engagement

- **Partnerships**

New partnership with the Central York Fire Service with planning in progress for a firetruck storytime and fire safety information session in August.

APL provided YRDSB school administrators with Cricut training. This is our second round of training with the school board.

- **Events**

Aurora Public Library Book Sale has returned to participate in the Aurora Chamber of Commerce Community Street Festival. The book sale raised close to \$1200 and our staff advocated and share library services with the community from our booth.

- **Outreach Efforts**

Summer Reading Club school outreach has begun. Staff have visited Rick Hansen PS, Whispering Pines PS, and Regency Acres PS.

- **Aurora Town Square**

Exams are in progress and space is being used across Aurora Town Square, APL has overflow space for quiet study in the Magna Room and the Aurora Cultural Centre is now offering a Study-Studio time in the Art Activity Room and Underground Gallery.

Staffing and Professional Development

- **Staffing Updates – Job Postings**

Currently we are in the process of interviewing to fill two job postings for library staff. The Community Events Coordinator position and Customer Service Coordinator (Team Lead).

- **Staffing Updates – New Hires**

New Information Programming Specialist, K. Tran has been hired for the Customer Opportunity department, reporting to P. Ross-Tyrrell.

T.Sutharsan has been hired as the Technical Services Coordinator position.

J. Jones has been hired for the Children's Librarian position; she was acting since P. Ross-Tyrrell moved into the role of Customer Opportunity Manager and has been doing a fantastic job.

- **Professional Development**

Library staff are receiving training on how to develop their own personalized Land Acknowledgements. This approach aligns with the teachings provided by Dr. Ruth Green who presented at the Library last Spring.

Looking Ahead

- **Library Board Training**

Reminder to save the date of Saturday, October 25, 2025 for the N6 Library Board Training. Please let J.Marr know if there is any training you wish to see included in this session.

This will take place at the new Queensville branch of the EGPL at the Health and Active Living Plaza. (If the construction is delayed, either Aurora or King Township will host.) The topic of this Board Workshop is Intellectual Freedom and it will be facilitated by James L. Turk from the Centre for Free Expression.

Assisted by: Maida Rae, Human Resources Coordinator/EA

Jodi Marr
Chief Executive Officer

Travelling Tales

Children's Librarian Jocelyn brought the joy of Storytime on the road with songs, laughter, and storybook fun during a visit to Magic Tree Childcare. These community visits help us foster early literacy and build strong partnerships with local childcare providers.

Time for Toddlers

Sam from APL brought The Watermelon Seed to life with energy and humour, engaging toddlers in a lively session full of movement, rhythm, and storytelling. A weekly favourite for growing minds and wiggly bodies!

Song & Dance Time

Preschoolers and caregivers clapped, twirled, and giggled their way through a fun-filled music and movement session. Jocelyn's bubble finale had everyone smiling and popping with joy!

Spring Outdoor Series: Parachute Club

Families gathered in the Town Square for sunshine, songs, and parachute fun! The weekly program invited little ones to enjoy active play while socializing with friends and caregivers in a cheerful outdoor setting.

Butterfly Watch & Learn

Caterpillars made their seasonal return to the 2nd floor, captivating young learners with their wiggly moves! Kids are invited to also help name the butterflies, creating an interactive experience.



The History of Dave's Vinyl Records Collection

Guests were taken on a powerful and personal journey through music history with collector Dave Heard. This heartfelt session explored the deeper meaning behind collecting — from connection and community to memory and healing. A truly resonant evening for music lovers and curious minds alike.

Traditional Chinese Art Painting

Participants explored the graceful techniques of traditional Chinese painting in this hands-on class. Led in partnership with Catholic Community Services of York Region (CCSYR), the workshop showcased stunning creativity and cultural expression in every brushstroke.

Aurora Street Festival: Library on the Move!

APL staff welcomed hundreds of festival-goers during this vibrant community event. With sunshine, great reads, and friendly conversations, we connected with residents of all ages and proudly showcased library services beyond our walls.

Library of Things: Scoop Ball Fun

Sam and Grace borrowed a Scoop Ball set and turned lunchtime into playtime which went viral, sparking interest in viewers to explore more in APL's Library of Things at aurorapl.ca/library-of-things

