

MINISTRY OF TRAINING, COLLEGES AND UNIVERSITIES

**ONTARIO YOUTH APPRENTICESHIP PROGRAM
(OYAP)**

**Financial Reporting Guidelines
OYAP 2010-2011**

(REVISED August 2011)

A. Overview of OYAP

One of the priorities of the Ontario government is to increase the number of youth participating in apprenticeship. The goal is to enhance the program and to increase the number of participating secondary school students by building on past and present OYAP successes. OYAP allows students to gain training in an apprenticeship occupation of potential career interest through cooperative education.

OYAP supports secondary school initiatives, including the development and implementation of transition programs, and the expansion of cooperative education and work experience opportunities. District school boards (DSB) that receive funding to deliver OYAP are expected to demonstrate how they are using resources in an integrated fashion to support the achievement of both OYAP specific as well as secondary school policies regarding school-work transitions.

Key partnerships are a significant resource for the implementation of a successful OYAP program. A program must include a partnership between the DSBs with their labour market partners, specifically employers who can provide placements in apprenticeship occupations. Funding should be used to support the creation of such partnerships or to enhance existing partnerships.

OYAP provides opportunities to students to participate in an apprenticeship occupation while enrolled in a secondary school program leading to an Ontario Secondary School Diploma (OSSD). The program is flexible enough to allow students to leave OYAP without consequences.

OYAP is an option, and not a path into which students are “streamed”. Successful OYAP graduates acquire their OSSD and may be recognized by MTCU for completion of a portion of on-the-job training requirements of a formal apprenticeship. They may also acquire accreditation from the Ministry of Training, Colleges and Universities (MTCU) for part of the in-school training component of the apprenticeship program in which they are registered.

B. Funding

Ministry of Training, Colleges and Universities

Subject to annual program allocations, funding is provided to DSBs to support OYAP delivery.

The funds for approved programs are disbursed in two instalments, as follows:

Amount	Deliverables
80% of total allocation	Signed contract agreement received by MTCU, along with a valid Certificate of Insurance
20% of total allocation	Complete, signed, and approved Final Program Report; complete, signed and approved Final Financial Report; and if required, other financial documents as listed in "C. Financial Reporting."

Funds at the End of a Funding Year:

If the Recipient has not spent all of the Funds allocated for the Funding Year, the Ministry may:

- (a) Adjust the amount of any further instalments of Funds accordingly; or
- (b) Demand the return of the unspent Funds. Unspent Funds should be returned by cheque made payable to the "**Minister of Finance**". New agreements will not be released until repayment has been made.

Interest Earned

At the end of each fiscal year of the legal agreement with the Ministry or upon termination or expiry of the legal agreement, any unused funds, including interest earned on the financial contribution, must be maintained in an interest-bearing bank account until recovered by the Ministry (any interest earned would be reported on the financial reports in the following year). If the agency does not maintain an interest bearing account, or does not deposit the unused funds in an interest bearing account, the Ministry reserves the right to impute interest earned and attribute it to an agency.

Budget Definitions

Operating Costs may include the following detailed expenses:

Salaries/wages/benefits (OYAP Coordinator and Administrative Support)

- Salaries and benefits for all full-time and part-time staff involved.

Communications, Marketing and Professional Development

- All promotional costs associated with the program.
- Expenditures related to events and initiatives to provide professional development to DSB staff, teachers and guidance counsellors.

Administration

- Office supplies, stationery, printing, telephone, postage.
- Expenditures related to the evaluation of program performance.
- Travel within Ontario: All costs associated with road, rail, and air travel, as well as food and accommodation.
- Costs incurred in the completion of an External Audit of program expenditures.

Student Support and Exemption Test Fees

- Purchase of safety equipment and transportation.
- Any applicable fees levied for writing apprenticeship in-school level Exemption Tests by students.

NOTE:

1. Movement between the above four categories requires prior authorization by the OYAP Program Consultant, Service Delivery Branch of the Ministry of Training, Colleges, and Universities.
2. Funding cannot be used to lease space or purchase/lease of non-safety equipment.
3. Travel outside Ontario must have prior written approval.

C. Financial Reporting:

As part of their contractual obligations, approved DSB are required to submit a Financial Report for the period of **September 1, 2010 to August 31, 2011**.

Agreements of Less than \$100,000.00:

The Recipient must provide the Designated Ministry Representative with the following:

- 1) a complete and signed Financial Report (template attached) itemizing all costs of the Program, signed by the Chief Financial Officer or Director of Education, in accordance with the terms and conditions set out in Schedule B of the contract agreement.

Agreements of \$100,000.00 or more, where OYAP is not identified as a separate revenue line in the audited financial statements for the DSB:

The Recipient must provide the Designated Ministry Representative with the following:

- 1) a complete and signed Financial Report (template attached) itemizing all costs of the Program, signed by the Chief Financial Officer or Director of Education, in accordance with the terms and conditions set out in Schedule B, AND
- 2) an original **General Board Auditor's Report** signed by a qualified external Auditor in accordance with generally accepted auditing standards, AND
- 3) a complete and signed Compliance Statement (template attached).

Agreements of \$100,000.00 or more, where OYAP is identified as a separate revenue line in the audited financial statements, specifically: The Ontario Youth Apprenticeship Program (OYAP) **MUST** appear as a specific and distinct revenue line in the audited financial statements in order to use this option, e.g. as in project line 2.21 in the 2010-11 School Board Financial Statements and EFIS forms. (Note: Where OYAP is included in the "Provincial Grants – Other" line of the audited financial statements this option MAY NOT be used).

When the above criteria is met, The Recipient must provide the Designated Ministry Representative with the following:

- 1) a complete and signed Financial Report (template attached) itemizing all costs of the Program, signed by the Chief Financial Officer or Director of Education, in accordance with the terms and conditions set out in Schedule B, AND
- 2) an original **General Board Auditor's Report**, signed by a qualified external Auditor in accordance with generally accepted auditing standards, where the program appears as a specific and distinct revenue line in the final statement.

Without DSB sign-off, reports will be considered incomplete. The Financial Report will be used to determine the actual cost of the project.

The Ministry requires DSB sign-off on the Financial Report to verify that:

- Ontario Youth Apprenticeship Program funding has been solely applied to costs directly related to the Program;
- Funding and/or expenditures from other sources have not been included in the Report;
- Shared costs have been properly apportioned to the Program;
- Interest earned on Ontario Youth Apprenticeship Program funding has been credited to the Program;
- Unspent Ontario Youth Apprenticeship Program funds, and any interest earned on Ontario Youth Apprenticeship Program funding throughout the year, were maintained in an interest-bearing bank account at the end of the fiscal year.

Financial Report

All revenues and eligible expenditures must be reported to the Ministry in the Financial Report with records maintained in accordance with section 7.2 of the Agreement. The Financial Report must list all activities and related costs and be signed by the OYAP Coordinator and the DSB Chief Financial Officer or Director of Education.

Due Date:

As outlined in the Schedule D of the Agreement.

An original copy of the required documents should be submitted to:

Program Consultant, Ontario Youth Apprenticeship Program (OYAP)
Ministry of Training, Colleges and Universities
Service Delivery Branch
Apprenticeship Unit
33 Bloor Street East, 2nd Floor
Toronto, Ontario M7A 2S3

COMPLIANCE STATEMENT

2010-2011 Ontario Youth Apprenticeship Program

SUBMIT A COMPLETED AND SIGNED COPY TO THE MINISTRY WITH THE FINAL FINANCIAL REPORT (if required) by November 30, 2011

I, _____, Director of Education of the _____ District School Board, certify that our board has spent \$_____ as of August 31, 2011 for the 2010-2011 Ontario Youth Apprenticeship Program (OYAP) in accordance with the terms of the funding agreement and that OYAP is not identified as a separate revenue line in the audited financial statements.

Our spending records are subject to Ministry audit whenever requested.

Director of Education:

(Signature)

(Please print name)

Date: _____

Final Financial Report

All revenues and eligible expenditures must be reported to the Ministry in the Final Financial Report (template below), with records maintained in accordance with section 7.2 of the Agreement. The financial report must list all activities and related costs and be signed by the OYAP Coordinator and the DSB Chief Financial Officer or Director of Education.

FINAL FINANCIAL REPORT: 2010-2011
NAME OF DISTRICT SCHOOL BOARD: *please insert here*

EXPENDITURE CATEGORIES	2010-2011 Funding	2010-2011 Expenditures (Actual)*
A. Salaries/Wages/Benefits		
1. OYAP Coordinator Please indicate % of FTE (i.e. percentage of time attributed to OYAP program): _____		
2. Administrative Support		
SUBTOTAL:		
B. Communications, Marketing and Professional Development		
1. Communications & Marketing		
2. Professional Development		
SUBTOTAL:		
C. Administration (supplies, postage, telephone, External Audit, travel, project evaluation)		
SUBTOTAL:		
D. Student Support and Exemption Test Fees		
1. Safety Equipment		
2. Transportation		
3. Exemption Test Fees		
SUBTOTAL:		
TOTAL		
Over Expenditure or Under Expenditure		
OYAP Coordinator – <i>please print name</i>		
OYAP Coordinator - signature		Date:
Chief Financial Officer – <i>please print name</i>		
Chief Financial Officer – signature		Date:

*NB: 2010-2011 Funding as indicated in Schedule B of the Agreement.
 2010-2011 Expenditures include any money that was spent on OYAP in these categories (whether part of the Agreement or over and above the approved maximum amount.