

BOARD OF GOVERNORS Audit & Finance Committee (A&F)

June 19, 2025
2:00 p.m. to 5:00 p.m.
[Zoom link - Registration Required](#)

Members: Carla Carmichael (Chair), Susanna Zagar (Vice-Chair), Nolan Bederman, Laura Elliott, Mitch Frazer, Laura Money, Steven Murphy

Staff: Kirstie Ayotte, Nicola Crow, Jackie Dupuis, Krista Hester, Les Jacobs, Lori Livingston, Brad MacIsaac, Jennifer MacInnis, Pamela Onsiong, Sarah Thrush

Guests: KPMG, Deloitte, PH&N

AGENDA

No.	Topic	Lead	Allocated Time	Suggested Start Time
PUBLIC SESSION				
1	Call to Order	Chair	5	2:00 p.m.
2	Agenda (M)			
3	Conflict of Interest Declaration			
4	Chair's Remarks	Chair	5	2:05 p.m.
5	President's Remarks	Steven Murphy	10	2:10 p.m.
6	Audit			
6.1	Draft 2024-25 Audited Financial Statements (includes internally restricted funds)* (M)	KPMG/Pamela Onsiong	15	2:20 p.m.
7	Finance			
7.1	Fourth Quarter Financial Reports* (I)	Pamela Onsiong	5	2:35 p.m.
7.2	2025-2026 Ancillary Fee Update* (M)	Brad MacIsaac	5	2:40 p.m.
7.3	Budget Allocation Model Update* (U)	Lori Livingston Brad MacIsaac Sarah Thrush	15	2:45 p.m.
8	Risk Management			
8.1	Interim Risk Management Update* (U)	Brad MacIsaac Jackie Dupuis	10	3:00 p.m.
9	Compliance and Policy			
9.1	Research Involving Human Participants Policy with REB Terms of Reference Appendix* (M)	Les Jacobs	5	3:10 p.m.

No.	Topic	Lead	Allocated Time	Suggested Start Time
9.2	<i>External Auditor for Non-Audit Services*</i> (M)	Brad MacIsaac		
10	Consent Agenda (M):	Chair		
10.1	<i>Minutes of Public Session of A&F Meeting of April 10, 2025*</i> (M)			
10.2	<i>Investment Oversight: Semi-Annual Investment Portfolio Report*</i> (I)			
10.3	<i>Annual Privacy Report*</i> (I)			
10.4	<i>Annual Policy Report*</i> (I)			
10.5	<i>Fighting Against Forced Labour and Child Labour in Supply Chains Annual Report*</i> (M)			
10.6	<i>2024-2025 A&F Annual Report*</i> (I)			
11	Adjournment (M)	Chair		3:15 p.m.
BREAK – 15 minutes				
NON-PUBLIC SESSION (material not publicly available)				
12	Call to Order	Chair	5	3:30 p.m.
13	Conflict of Interest Declaration			
14	Chair's Remarks			
15	President's Remarks	Steven Murphy	5	3:35 p.m.
16	Audit			
16.1	Audit Findings Report* (U)	KMPG	10	3:40 p.m.
17	Investment Oversight: Semi-Annual Investment Manager Report* (U)	Brad MacIsaac PH&N	15	3:50 p.m.
18	Finance			
18.1	Non-Public Finance Update* - Questions Only	Brad MacIsaac	5	4:05 p.m.
19	Compliance and Policy			
19.1	Annual Internal Audit Services Report & Plan:* i) 2024-25 Internal Audit Services Report* (I) ii) Annual Internal Audit Plan* (M)	Brad MacIsaac Deloitte	15	4:10 p.m.
19.2	MCU Efficiency & Accountability Review Implementation Plan* (I)	Brad MacIsaac	10	4:25 p.m.
20	Risk Management			
20.1	Non-Public Risk Update – Questions Only	Brad MacIsaac	5	4:35 p.m.
21	Governance			
21.1	2025-26 A&F Workplan* (M)	Nicola Crow	5	4:40 p.m.
22	Consent Agenda (M):	Chair	5	4:45 p.m.
22.1	Minutes of Non-Public Session of A&F Meeting of April 10, 2025* (M)			

No.	Topic	Lead	Allocated Time	Suggested Start Time
22.2	Semi-Annual President and Board of Governors Expenses* (I)			
22.3	MCU Directives Update* (I)			
22.4	Annual Safe Disclosure Report (Financial)* (I)			
22.5	University Lottery Licence* (M)			
22.6	A&F 2024-2025 Workplan & Action Points* (I)			
23	<i>In Camera</i> Session (M)			
23.1	Committee <i>in Camera</i>		10	4:50 p.m.
24	Termination (M)			5:00 p.m.

Nicola Crow, University Secretary

COMMITTEE REPORT

SESSION:

Public ☒
Non-Public ☐

ACTION REQUESTED:

Decision ☒
Discussion/Direction ☐
Information ☐

TO: **Audit & Finance Committee**

DATE: **June 19, 2025**

PRESENTED BY: **Pamela Onsiong**

SLT LEAD: **Brad MacIsaac**

SUBJECT: **Draft Audited Financial Statements for the year ending March 31, 2025**

COMMITTEE MANDATE:

The Committee is responsible for overseeing the financial affairs of the University, including approval of the annual financial statements and financial reporting to ensure that appropriate financial controls, reporting processes and accountabilities are in place at the University.

Management is seeking the Committee's recommendation of the 2024/25 draft audited financial statements and the 2024/25 proposed internally restricted reserves for approval by the Board of Governors.

BACKGROUND/CONTEXT & RATIONALE:

This report provides the Committee with the following reports for the year ending March 31, 2025

- Draft audited financial statements and the accompanying notes to the financial statements (Appendix 1)
- Internally restricted reserves (Appendix 2)
- Financial health ratios (Appendix 3)
- Consolidated financial statements analysis (Appendix 4).

These financial statements are prepared on a consolidated basis in accordance with Canadian Accounting Standards for Non-for-Profit Organizations as described in Note 1 to the financial statements, and include the results of its fully-owned subsidiaries, Regent Square Property Corporation accounted for on a consolidation basis and Ontario Tech Talent ("Talent") accounted for on an equity basis. Talent is a for

profit entity, controlled by the University and it follows Canadian Accounting Standards for Private Enterprises, with no significant differences in accounting policies from those followed by the University.

HIGHLIGHTS:

The University continues to operate within a fiscally-constrained environment, given the significant impacts of the provincially mandated 2019 tuition fee cut and the subsequent freeze for Ontario students, the cap of provincial funding at the 2016-17 level for domestic students along with inflationary cost pressures on its operations.

In addition to normal operating activities, and on September 17, 2025,

- the University acquired 50% interest in several buildings (“Campus Corners Property”) located in north Oshawa, for cash consideration of \$12.9M. The fair market value of the Campus Corners Property was determined to be \$17.7M with the resulting excess of fair market value over the purchased price, amounting to \$4.8M, being a gift to the University.
- The University entered into a co-ownership agreement with the vendor to own, manage, service, market and lease the Campus Corners Property. In the current fiscal year, the University received net rental revenues of \$0.6M.
- The University extended an existing operating lease on one of the Campus Corners buildings by a period of 25 years with operating commitments totaling \$27.6M over the 25-year period.

The acquisition of the Campus Corners Property aligns with the University’s objective to shift away from the more expensive leased to owned buildings. An independent retail estate review also confirmed that this acquisition presented a positive rate of return versus the University renewing an operating lease with no ownership at the end of the lease.

The University ended the year with a **surplus of \$7.2M**. Total revenues at **\$275.6M increased by \$18.6M** (or 7.2%), and **expenses at \$268.3M increased by \$17.8M** (or 7.1%) over the prior year.

Revenue increases are driven by increases in **tuition revenues** attributable to both domestic and international enrolment growth; additional **sustainability and efficiency funding** from the Province and a **non-cash gain from its subsidiary Talent**, arising from the income pick-up of a loan forgiveness in the current year. These increases are offset by a decrease in **other income** mostly attributable to a decrease in ACE and research revenues which have offsetting lower expenses.

Expenses increases are largely driven by increases in **salaries and benefits**. **Salaries and benefits** which comprise nearly 60% of the total expenses of the University and are mostly tied to collective agreements, **increased \$11.2M** (or 7.8%) thus consuming **60% of the year-over-year increase in revenues**.

Despite the ongoing financial challenges, the **statement of financial position** remains relatively stable. Factors contributing to the stable financial position include increasing enrolment numbers, stable operating results and solid levels of liquidity from cash and investments.

The University continues to **meet its various debt obligations** and paid back \$10.3M of debt in the fiscal year.

HIGHLIGHTS (continued):

Expendable net assets, including unrestricted and internally restricted assets, are a reflection of the financial flexibility of the institution and these decreased **\$6.0M** (or 12.0%) over the prior year, mainly driven by the operating investment in Campus Corners Property.

Total **Net Assets** increased in line with the net increase in assets and liabilities, with funds in net assets being fully supported by cash and restricted investments.

See Appendix 4 for a detailed analysis of the Statement of financial position and Statement of Operations.

Internally Restricted Reserve

Internally restricted reserves represent unspent funds in the fiscal year which are committed for specific purposes (e.g. as per faculty contract agreements, student fee protocols), for strategic initiatives or to protect against possible adverse operating circumstances such as changes to student enrolment.

Restricted reserves are reviewed in conjunction with both the year-end management report and the audited financial statements to ensure there is sufficient cash coverage to fund for these reserves whilst maintaining a strong working capital base.

In the current year, and as part of normal operating activities, the University utilized \$0.5M of reserves in support of research activities. Management is recommending to internally **restrict \$3.8M of the current operating surplus** as follows: \$1.3M for digital and physical infrastructure, \$1.1M for academic priorities, \$0.7M for student-related activities, \$0.5M for deferred maintenance and capital projects, and \$0.2M surplus restricted for the revenue-generating units.

In light on ongoing financial constraints, the University is aware of the need to replenish its reserves and continue to plan for these reserves in its long-term forecast models.

Financial health ratios

The Ministry of Colleges, Universities, Research Excellence and Security (“MCURES”) implemented the **University Financial Accountability Framework** (the “Framework”) in 2023/24 to measure the financial health and long-term sustainability of the sector in Ontario. The Framework consists of 7 financial indicators (liquidity, sustainability and performance ratios), associated risk thresholds from which an overall risk rating and action plan for each university is derived. **Risk ratings are reported by the University and assessed annually by MCURES.**

HIGHLIGHTS (continued):

Liquidity ratios (primary reserve and working capital) measure the ability of the University to pay off its short-term liabilities. **The primary reserve ratio at 57 days and the working capital ratio at 1.1 are in the medium risk category.** Primary reserve ratio is unfavourable to the prior year and this is largely driven by the operating investment in Campus Corners Property in the fiscal year. Working capital ratio is also unfavourable to last year due to a guaranteed investment certificate (“GIC”) that is redeemable after 1 year, and therefore accounted for in the financial statements as a long-term asset.

Sustainability (or debt) ratios measure the University’s debt capacity and affordability, as measured by its viability, debt, debt to revenue and interest burden ratios. Although the debt ratios have consistently improved over the years as the University continues to pay back its various debt obligations, these ratios all fall within the medium-risk and high-risk categories due to the high level of debt on the University’s books (total debt as at March 31, 2025 = \$173.5M which includes an outstanding \$120.8M debenture debt).

Debt affordability is supported by the annual debt service grant of \$13.5M from the Province which covers 80% of the University’s annual debenture debt repayment. **Adjusting for the impact of the debt funding** by the Province, **the University’s debt ratios improve significantly** and fall outside of the risk thresholds (see “Adjusted” ratios as highlighted in blue in Appendix 3), except for the viability ratio which at 59.3%, still poses as a medium risk category.

Performance ratios measure the University’s ability to generate a surplus, and is measured by its net income/(loss) and net operating revenues ratios. Due to the current year surplus and the University’s stable working capital position, the ratios at 2.6% and 12.5% respectively are also stable and fall outside of the risk threshold categories.

In conclusion, the University is financially sustainable in the short-term and remains committed to continue with prudent financial planning that will strengthen its financial position over the long term.

FINANCIAL IMPLICATIONS:

The primary purpose of this financial update is to report on the statement of financial position of the University for the fiscal year ending March 31, 2025. Maintaining a stable financial position is critical to Ontario Tech University’s long-term financial sustainability.

COMPLIANCE WITH POLICY/LEGISLATION:

These audited financial statements are prepared in compliance with generally accepted accounting principles for not-for-profit organizations.

NEXT STEPS:

Presented to the Board of Governors for approval on June 26, 2025.

MOTION FOR CONSIDERATION:

That the Audit & Finance Committee hereby recommends the 2024/25 audited financial statements and the 2024/25 internally restricted reserves, as presented, for approval by the Board of Governors.

Appendix 1

ONTARIO TECH UNIVERSITY
Consolidated Financial Statements
Table of Contents
For the year ended March 31, 2025

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ONTARIO TECH UNIVERSITY
Consolidated Statement of Financial Position
(In thousands of dollars)
As at March 31, 2025

	<u>2025</u>	<u>2024</u>	<u>Variance</u>
Assets			
Current assets:			
Cash and cash equivalents (Note 3)	\$ 75,330	\$ 82,502	\$ (7,172)
Grant receivable	9,114	9,859	(745)
Other accounts receivable (net of allowance for doubtful accounts - \$1,304; 2024 - \$1,296) (Notes 3 and 4)	9,400	9,876	(476)
Prepaid expenses, deposits and inventories	2,618	2,655	(37)
	96,462	104,892	(8,430)
Long-term investments (Note 4)	12,000	-	12,000
Endowed and other investments (Note 5)	40,612	36,442	4,170
Other assets (Note 6)	1,819	1,763	56
Capital assets (Note 7)	391,991	387,177	4,814
Goodwill (Note 8)	973	973	-
Total assets	\$ 543,857	\$ 531,247	\$ 12,610
Liabilities and Net Assets			
Current Liabilities:			
Accounts payable and accrued liabilities (Notes 9 and 18)	\$ 43,806	\$ 34,363	\$ 9,443
Deferred revenue (Note 10)	36,439	32,800	3,639
Current portion of other long-term debt (Note 11)	746	655	91
Current portion of obligations under capital lease (Note 12)	584	506	78
Current portion of long-term debenture debt (Note 13)	8,971	8,427	544
Current portion of fair value of interest rate swap (Note 14)	756	734	22
	91,302	77,485	13,817
Other long-term debt (Note 11)	4,538	5,284	(746)
Long-term portion of obligations under capital lease (Note 12)	25,752	26,336	(584)
Long-term portion of debenture debt (Note 13)	111,808	120,778	(8,970)
Long-term portion of fair value of interest rate swap (Note 14)	20,370	19,529	841
Deficiency in other investments (Note 15)	272	1,810	(1,538)
Deferred capital contributions (Note 16)	153,757	153,400	357
	407,799	404,622	3,177
Net Assets			
Unrestricted	14,017	23,236	(9,219)
Invested in capital assets (Note 19)	64,709	51,528	13,181
Internally restricted (Note 20)	28,061	24,839	3,222
Endowments (Note 21)	29,271	27,022	2,249
	136,058	126,625	9,433
Related party transactions (Notes 2,6,7,8,15,16,19,23 and 24)			
Contingencies and Contractual Commitments (Note 23)			
Guarantees (Note 24)			
Financial instrument risks (Note 25)			
Total liabilities and Net Assets	\$ 543,857	\$ 531,247	\$ 12,610

See accompanying notes to the consolidated financial statements

Approved by:

ONTARIO TECH UNIVERSITY
Consolidated Statement of Operations
(In thousands of dollars)
For the year ended March 31, 2025

	<u>2025</u>	<u>2024</u>	<u>Variance</u>
REVENUE			
Grants - operating and research (Note 17)	\$ 86,712	\$ 81,858	\$ 4,854
Grants - debenture (Note 13)	13,500	13,500	-
Donations	3,765	3,502	263
Student tuition fees	112,740	100,541	12,199
Student ancillary fees	16,801	16,098	703
Revenues from purchased services (Note 18)	1,557	1,449	108
Other income	23,705	25,704	(1,999)
Amortization of deferred capital contributions (Note 16)	8,653	8,235	418
Interest revenue	4,693	4,909	(216)
Gain/(loss) on other investments (Note 15)	1,538	(803)	2,341
Unrealized gain on endowed and other investments	1,907	1,964	(57)
	275,571	256,957	18,614
EXPENSES			
Salaries and benefits	155,205	144,012	11,193
Student aid, financial assistance and awards	17,239	15,675	1,564
Supplies and expenses	41,133	40,885	248
Purchased services (Note 18)	16,245	14,290	1,955
Interest expense - debt obligations	10,981	11,962	(981)
Interest expense - other	282	231	51
Amortization of capital assets	23,340	22,561	779
Professional fees	2,300	1,599	701
Loss/(gain) on disposal of capital assets	1	(7)	8
Unrealized loss/(gain) on interest rate swap	1,597	(695)	2,292
	268,323	250,513	17,810
Excess of revenue over expenses	\$ 7,248	\$ 6,444	\$ 804

See accompanying notes to the consolidated financial statements

ONTARIO TECH UNIVERSITY
Consolidated Statement of Changes in Net Assets
(In thousands of dollars)
For the year ended March 31, 2025

	<u>Unrestricted</u>	<u>Invested in Capital Assets</u> (Note 19)	<u>Internally Restricted</u> (Note 20)	<u>Endowments</u> (Note 21)	<u>Total 2025</u>	<u>Total 2024</u>
Balance - Beginning of Year	\$ 23,236	\$ 51,528	\$ 24,839	\$ 27,022	\$ 126,625	\$ 119,103
Excess / (deficiency) of Revenue over Expenses	21,935	(14,687)	-	-	7,248	6,444
Interfund Transfer - Endowment	-	-	(64)	64	-	-
Interfund Transfer	(3,286)	-	3,286	-	-	-
Investment in Capital Assets	(27,868)	27,868	-	-	-	-
Endowment Contributions	-	-	-	2,185	2,185	1,078
Net changes during the year	(9,219)	13,181	3,222	2,249	9,433	7,522
Balance - End of Year	\$ 14,017	\$ 64,709	\$ 28,061	\$ 29,271	\$ 136,058	\$ 126,625

See accompanying notes to the consolidated financial statements

ONTARIO TECH UNIVERSITY
Consolidated Statement of Cash Flows
(In thousands of dollars)
For the year ended March 31, 2025

	<u>2025</u>	<u>2024</u>
NET INFLOW (OUTFLOW) OF CASH RELATED TO THE FOLLOWING ACTIVITIES		
OPERATING		
Excess of revenue over expenses	\$ 7,248	\$ 6,444
Items not affecting cash:		
Amortization of capital assets	23,340	22,561
Amortization of deferred capital contributions	(8,653)	(8,235)
Loss/(gain) on disposal of capital assets	1	(7)
Gain/(loss) on other investments (Note 15)	(1,538)	803
Unrealized loss/(gain) on interest rate swap	1,597	(695)
Unrealized gain on endowed and other investments	(1,907)	(1,964)
	20,088	18,907
WORKING CAPITAL		
Grant and other accounts receivable	1,221	(1,828)
Prepaid expenses and deposits	37	63
Accounts payable and accrued liabilities	9,443	3,787
Deferred revenue	3,639	(2,526)
	34,428	18,403
INVESTING		
Purchase of capital assets	(23,356)	(11,597)
Proceeds on disposal of capital assets	1	89
Net change in investments	(14,263)	15,956
Net change in other assets	(56)	1,212
	(37,674)	5,660
FINANCING		
Repayment of interest rate swap	(734)	(712)
Repayment of long-term debt	(9,081)	(8,912)
Repayment of obligations under capital leases	(506)	(435)
Endowment contributions	2,185	1,079
Deferred capital contributions received	4,210	5,243
	(3,926)	(3,737)
NET CASH (OUTFLOW) / INFLOW	(7,172)	20,326
CASH & CASH EQUIVALENTS BALANCE, BEGINNING OF YEAR	82,502	62,176
CASH & CASH EQUIVALENTS BALANCE, END OF YEAR	\$ 75,330	\$ 82,502
SUPPLEMENTARY CASH FLOW INFORMATION		
Interest paid	\$ 11,227	\$ 12,190
Donated buildings (Note 16)	\$ 4,800	-

See accompanying notes to the financial statements

ONTARIO TECH UNIVERSITY
Notes to the Consolidated Financial Statements
(In thousands of dollars)
For the year ended March 31, 2025

University of Ontario Institute of Technology (the “University”) was incorporated without share capital under the University of Ontario Institute of Technology Act which received Royal assent on June 27, 2002. The objectives of the University, as well as the powers of the Board of Governors and the Academic Council, are defined in the Act.

The University is a market-oriented University integrating inquiry, discovery and application through excellence in teaching, learning and value-added research. The University is a degree granting and research organization offering graduate and undergraduate education. The University is a registered charity under Section 149 of the Income Tax Act and is, therefore, exempt from income taxes.

On March 27, 2019, the University launched its brand name and now operates as “Ontario Tech University”.

1. SIGNIFICANT ACCOUNTING POLICIES AND DISCLOSURES

(a) Basis of presentation

The University follows Canadian Accounting Standards for Not-for-Profit Organizations (“ASNPO”) in Part III of the Chartered Professional Accountants of Canada (“CPA”) Handbook. Except for Ontario Tech Talent, these consolidated financial statements reflect the assets, liabilities, net assets, revenue and expenses of all the operations controlled by the University.

On March 10, 2020, Ontario Tech Talent (“Talent”) was incorporated as a separate legal entity with a fiscal year ended March 31st. Its purpose is to provide students and new graduates with opportunities to enhance their job readiness skills and improve employment prospects, and also to help alumni and community members remain current in the ever-changing job market by providing reskilling and upskilling. Talent is a for-profit entity, controlled by the University and its financial results to March 31, 2025 are accounted for using the equity method, whereby the investment is carried in the University’s financial statements initially at cost, and includes the share of earnings or loss. Talent follows Canadian Accounting Standards for Private Enterprises, with no significant differences in accounting policies from those followed by the University. On January 30, 2025, the Board of Directors of Talent approved a motion to wind down its operations and full operations are planned to cease in early fiscal 2025/26.

On February 21, 2023, and pursuant to a share purchase agreement, the University acquired the share capital and control of the Regent Square Property Corporation (“Regent Corporation”) and its related property for cash consideration. The acquisition has been accounted for using the acquisition method, whereby the purchase price is allocated to the net assets acquired based on their fair values. The accounting policy choice to consolidate on an annual basis has been selected.

These consolidated financial statements do not reflect the assets, liabilities, and results of operations of the various student organizations as they are not controlled by the University.

1. SIGNIFICANT ACCOUNTING POLICIES AND DISCLOSURES (continued)

(b) Revenue recognition

The University follows the deferral method of accounting for contributions, which includes donations and government grants.

Operating grants are recorded as revenue in the year to which they relate. Grants earned but not received at the end of an accounting year are accrued. When a portion of a grant relates to a future period, it is deferred and recognized in that subsequent period.

Student fees are recognized as revenue when courses are provided.

Student tuition fees are deferred to the extent that related courses extend beyond the fiscal year of the University.

Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Externally restricted contributions for purposes other than endowment are deferred and recognized as revenue in the year in which the related expenses are incurred. Pledged donations are not recorded until received due to the uncertainty involved in their collection.

Life insurance policy donation which is owned by the University and for which it is the named beneficiary, is recognized as revenue at the cash surrender value in the year in which it is received, with adjustments each year thereafter in accordance with the instrument's cash surrender value increase.

Endowment contributions are reported as direct increases in net assets when received.

Other operating revenues are deferred to the extent that related services provided, or goods sold, are rendered or delivered subsequent to the end of the University's fiscal year.

Investment income related to restricted spending is deferred. Investment income without restrictions is recognized when earned.

(c) Cash and cash equivalents

Cash equivalents consist of highly liquid investments having terms to maturity of three months or less at the end of the fiscal year, and are readily convertible to cash on short notice and are recorded at market value.

1. SIGNIFICANT ACCOUNTING POLICIES AND DISCLOSURES (continued)

(d) Financial instruments

Financial instruments are recorded at fair value on initial recognition. Freestanding derivative instruments that are not in a qualifying hedging relationship and equity instruments that are quoted in an active market are subsequently measured at fair value. All other financial instruments are subsequently recorded at cost or amortized cost.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred. All other financial instruments are adjusted by transaction costs incurred on acquisition and financing costs, which are amortized using the straight-line method.

Financial assets are assessed for impairment on an annual basis at the end of the fiscal year if there are indicators of impairment. If there is an indicator of impairment, the University determines if there is a significant adverse change in the expected amount or timing of future cash flows from the financial asset. If there is a significant adverse change in the expected cash flows, the carrying value of the financial asset is reduced to the highest of the present value of the expected cash flows, the amount that could be realized from selling the financial asset or the amount the University expects to realize by exercising its right to any collateral. If events and circumstances reverse in a future period, an impairment loss will be reversed to the extent of the improvement, not exceeding the initial impairment charge.

(e) Long-term debt

The University carries long-term debt at amortized cost.

(f) Inventories

Inventories are valued at the lower of cost and net realizable value. Cost is determined on a first-in, first-out basis.

(g) Capital assets

Purchased capital assets are recorded at cost less accumulated amortization. Contributed capital assets are recorded at fair value at the date of contribution when fair value is reasonably determinable. Otherwise, contributed assets are recorded at a nominal amount. Betterments, which extend the estimated useful life of an asset, are capitalized. When a capital asset no longer contributes to the University's ability to provide services, its carrying amount is written down to its residual value. Capital assets are amortized on a straight-line basis over their useful lives, which have been estimated to be as follows:

Buildings	15 – 40 years
Building renovations and major equipment	10 years
Leasehold improvements	over lease term
Parking	20 years

ONTARIO TECH UNIVERSITY
Notes to the Consolidated Financial Statements
(In thousands of dollars)
For the year ended March 31, 2025

1. SIGNIFICANT ACCOUNTING POLICIES AND DISCLOSURES (continued)

Furniture and fixtures	5 years
Laptops	4 years
Computer equipment and vehicles	3 years
Capital leases	over economic life of assets

Capital assets acquired during the financial year are amortized at half of the applicable rate. Construction-in-progress represents assets not yet available for use, therefore amortization commences when the project is complete.

(h) Goodwill and its impairment

Goodwill is the excess of the consideration paid over the fair value of the acquired assets and assumed liabilities in a business combination. Goodwill is not amortized but rather tested for impairment at which time an event has occurred and which indicates a possibility of impairment.

When the carrying amount of a reporting unit, including goodwill, exceeds its fair value, an impairment loss is recognized in an amount equal to the excess. An impairment loss is not subsequently reversed.

(i) Deferred capital contributions

Contributions received for capital assets are deferred and amortized over the same term and on the same basis as the related capital assets.

(j) Contributed goods and services

The University receives a number of contributed goods and services from individuals, corporations and community partners. Because of the difficulty in determining the fair value, contributed services are not recognized in the Consolidated Financial Statements. Contributed goods for which fair value is measurable and would have otherwise been purchased for use in the normal course of operations, are recognized in the Consolidated Financial Statements.

(k) Use of estimates

The preparation of Consolidated Financial Statements requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the Consolidated Financial Statements, and the reported amounts of revenue and expenses during the year. Items subject to such estimates and assumptions include the valuation of derivatives and the carrying value of capital assets. Actual results could differ from these estimates.

ONTARIO TECH UNIVERSITY
Notes to the Consolidated Financial Statements
(In thousands of dollars)
For the year ended March 31, 2025

2. RELATED PARTY TRANSACTIONS

On December 14, 2007, the University entered into an operating lease agreement on a building in north Oshawa, known as Campus Corners building, with Wellington Capital Corporation ("Wellington Corporation"). This lease was extended on May 2, 2012 with expiry on August 31, 2027.

On September 17, 2024, a series of financial transactions took place between Wellington Corporation, Simcoe Property Corporation and the University:

Pursuant to a purchase and gift agreement, the University acquired 50% interest in Campus Corners Property which comprises of the Campus Corners building and other buildings in the surrounding area. The acquisition of the Campus Corners Property was for cash consideration of \$12,900. The fair market value of Campus Corners Property was determined to be \$17,700. The resulting excess of the fair market value over the purchased price, being \$4,800, was a gift to the University and is included in the consolidated financial statements as a deferred capital contribution in Note 16. The Campus Corners Property total value, inclusive of net sales taxes of \$439, is \$18,139 and is included under Buildings in the "Capital assets" Note 7.

The University entered into a co-ownership agreement with Wellington Corporation to own, manage, service, market and lease the Campus Corners Property. Any net rental cash flows from the agreement are distributed equally to the University and Wellington Corporation on a monthly basis. The net rental cash flows are included on a gross basis in the statement of operations. In the current year, the University received \$674 of rental revenues.

Under the new co-ownership agreement, the University and Wellington Corporation as landlord entered into an agreement with the University as tenant to extend the operating lease for Campus Corners building by a period of 25 years, commencing on September 17, 2024 and expiring on September 16, 2049. The operating lease commitment over the 25-year term is \$27,624 and is included under "Contractual Commitments" in Note 23(b).

3. CASH AND CASH EQUIVALENTS

	<u>2025</u>	<u>2024</u>
Bank of Montreal, cash balances	\$ 57,571	\$ 64,604
BMO guaranteed investment certificate	17,000	17,000
Royal Bank of Canada, cash balances	115	214
Harris Bank, cash balances/(drawn)	(15)	18
Other, balances	659	666
	<u>\$ 75,330</u>	<u>\$ 82,502</u>

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3. CASH AND CASH EQUIVALENTS (continued)

The University has a credit facility agreement with a Canadian chartered bank, which provides for a revolving operating line of credit up to \$17,000, bearing interest at prime plus 0.25%. At March 31, 2025, the University utilized, on a cash consolidated basis, nil (2024 - nil) of the operating line of credit.

The bank balance includes \$17,000 of an annual guaranteed investment certificate (“GIC”) that matures on April 14, 2025 and is therefore disclosed as “cash and cash equivalents” (2024 – \$17,000, matured on April 1, 2024). The total accrued interest receivable and interest income recognized on the GIC in the current year is \$970 (2024 - \$954).

4. LONG-TERM INVESTMENTS

Long-term investments consist of operating funds invested in a \$12,000 (2024 – nil) GIC that expires on March 11, 2027. The total accrued interest receivable and interest income recognized on the GIC in the current year is \$27 (2024 – nil).

5. INVESTMENTS

	2025		2024	
	Cost	Fair Value	Cost	Fair Value
Equities	\$ 22,906	\$ 29,261	\$ 18,826	\$ 24,166
Fixed income	10,460	10,058	12,265	11,390
Money Market/Cash	1,293	1,293	886	886
	\$ 34,659	\$ 40,612	\$ 31,977	\$ 36,442

Financial instrument risks are disclosed in Note 25, under “Financial instrument risks”.

6. OTHER ASSETS

Included under Other assets is the donation of a life insurance policy the University received in July 2020. This policy, for which the University is the named beneficiary, is recorded at the current cash surrender value of \$1,819 (2024 - \$1,763). Other assets are net of an allowance for doubtful accounts of \$270 (2024 - \$2,109) that pertains to a receivable from its subsidiary, Talent (Note 15).

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7. CAPITAL ASSETS

Capital assets consist of:

	2025			2024
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Land	\$ 12,887	\$ -	\$ 12,887	\$ 12,806
Buildings	480,661	188,429	292,232	286,183
Building renovations	61,285	33,180	28,105	29,532
Leasehold improvements	2,754	1,278	1,476	1,517
Parking	1,726	526	1,200	1,080
Furniture and fixtures	24,774	21,495	3,279	2,949
Laptops	3,882	3,249	633	983
Vehicles	525	410	115	195
Computer equipment	28,881	25,186	3,695	3,410
Major equipment	110,220	83,053	27,167	28,250
Construction-in-progress	1,754	-	1,754	341
	\$ 729,349	\$ 356,806	\$ 372,543	\$ 367,246
Assets under capital leases:				
Land	2,300	-	2,300	2,300
Buildings	24,152	7,004	17,148	17,631
Total	\$ 755,801	\$ 363,810	\$ 391,991	\$ 387,177

Donated assets other than non-depreciables, such as land, are amortized as per note 1(g) under Significant accounting policies and disclosures.

Included in the asset schedule are buildings of \$18,139 acquired upon the purchase of 50% interest in the Campus Corners Property (note 2)

Amortization of assets under capital leases for the current year totaled \$483 (2024 - \$483).

8. GOODWILL

Goodwill of \$973 was recorded by the University in the prior year upon the acquisition of control of the Regent Corporation and represents the excess of the purchase price over the fair market value of Regent Corporation's net assets.

9. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Included in accounts payable and accrued liabilities are government remittances payable of \$3,620 (2024 - \$3,645).

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10. DEFERRED REVENUE

Deferred revenue represents revenues related to expenses of future periods. The changes in deferred revenue balance is as follows:

	Opening balance April 1, 2024	Amounts received	Revenues recognized	Ending balance March 31, 2025
Grants - operating and research	\$ 13,426	\$ 87,262	\$ (86,712)	\$ 13,976
Grants - debenture	-	13,500	(13,500)	-
Donations	4,203	4,515	(3,765)	4,953
Student tuition fees	10,525	115,414	(112,740)	13,199
Student ancillary fees	1,980	16,237	(16,801)	1,416
Other income	2,666	23,934	(23,705)	2,895
	\$ 32,800	\$ 260,862	\$ (257,223)	\$ 36,439

11. OTHER LONG-TERM DEBT

The University has incurred debts in the amount of \$5,284 through third parties related to a property in downtown Oshawa and leasehold improvements. Other long-term debt comprised the following:

	2025	2024
Unsecured loan for leasehold improvements in downtown Oshawa, repayable monthly at 9.3% per annum, with final instalment due April 30, 2041	165	169
Secured loan for property at 55 Bond, repayable monthly at 7.2% per annum with final instalment due September 1, 2030 (Note 24)	5,119	5,770
	\$ 5,284	\$ 5,939

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11. OTHER LONG-TERM DEBT (continued)

Total principal repayments in each of the next five years and thereafter for other long-term debt are as follows:

2026	746
2027	863
2028	925
2029	992
2030	1,064
Thereafter, through 2042	694
	<u>5,284</u>
Less: current portion	746
	<u>\$ 4,538</u>

The fair value of the other long-term debt is approximately \$5,557 (2024 - \$6,170). Fair value has been calculated using the future cash flows of the actual outstanding debt instrument, discounted at current market rates available to the University.

12. OBLIGATIONS UNDER CAPITAL LEASES

In fiscal year 2011, the University entered into capital leasing arrangement on a property in downtown Oshawa to accommodate the growth in student population.

Remaining capital lease repayments are due as follows:

	<u>2025</u>	<u>2024</u>
2025	\$ -	\$ 2,900
2026	2,929	2,929
2027	2,959	2,959
2028	2,988	2,988
2029	3,018	3,018
2030	3,049	3,049
Thereafter, through 2041	35,914	35,914
Total minimum lease payments	<u>50,857</u>	<u>53,757</u>
Less: amount representing interest at 9.0%	24,521	26,915
Present value of net minimum capital lease payments	<u>26,336</u>	<u>26,842</u>
Less: current portion of principal obligation	584	506
	<u>\$ 25,752</u>	<u>\$ 26,336</u>

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12. OBLIGATIONS UNDER CAPITAL LEASES (continued)

Interest of \$2,394 (2024 - \$2,436) relating to capital lease obligations has been included in interest expense – debt obligations on the consolidated statement of operations. The total cost of assets under capital leases is \$26,452 (2024 - \$26,452) with related accumulated amortization of \$7,004 (2024 - \$6,521).

The fair value of the capital leases is approximately \$26,720 (2024 - \$27,300). Fair value has been calculated using the future cash flows of the actual outstanding debt instrument, discounted at current market rates available to the University.

13. LONG-TERM DEBENTURE DEBT

On October 8, 2004, the University issued Series A Debentures in the aggregate principal amount of \$220,000. These debentures bear interest at 6.351%, payable semi-annually on April 15 and October 15, with the principal due in 2034. The proceeds of the issuance were used to finance capital projects including the construction of three Academic Buildings, a Library and related infrastructure. These debentures are secured by all assets of the University and are guaranteed by Durham College.

The debt is funded through special one-time grants from the Ministry of Colleges, Universities, Research Excellence and Security (“MCURES”), and by the University’s operating funds.

On August 12, 2011, an agreement was signed between the University and the MCURES whereby the MCURES shall pay the University \$13,500 each year in equal semi-annual payments of \$6,750 in April and October to fund the repayment of the debentures. The agreement took effect on April 1, 2011 and the grant will continue until the maturity of the debentures in October 2034.

Total principal and interest paid on the debenture to March 31, 2025 is \$330,020 (2024 - \$313,519), \$263,988 funded by the MCURES and \$66,032 funded by the University. As at March 31, 2025, \$217,431 (2024 - \$217,431) had been used to finance capital assets.

Total principal repayments for debenture debt are as follows:

	2025	2024
2025	\$ -	\$ 8,427
2026	8,971	8,971
2027	9,549	9,549
2028	10,165	10,165
2029	10,821	10,821
2030	11,520	11,520
Thereafter, through 2041	69,753	69,753
Total minimum debt payments	120,779	129,206
Less: current portion	8,971	8,427
	111,808	120,778

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13. LONG-TERM DEBENTURE DEBT (continued)

The fair value of the long-term debenture debt is approximately \$130,311 (2024 - \$135,537). Fair value has been calculated using the future cash flows of the actual outstanding debt instrument, discounted at current market rates available to the University.

14. DERIVATIVE FINANCIAL INSTRUMENTS

On September 29, 2021, the University entered into an unsecured interest rate swap agreement with RBC for the long-term financing of the Shawenjigewining Hall. This agreement expires on September 28, 2046. Under the terms of the agreement, the University agrees with the counterparty to exchange, at specified intervals and for a specified period, its floating interest calculated on the notional principal amount of each loan for a fixed rate of 2.23% (2024 – 2.53%). The credit spread on this loan is 0.79% (2024 – 0.49%). The use of the swap effectively enables the University to convert the floating rate interest obligation of the loan into a fixed rate obligation, and thus manages its exposure to interest rate risk.

The fair value of the derivative liability is as follows:

	2025		2024	
Interest rate swap	\$	21,126	\$	20,263
Less: current portion		756		734
	\$	20,370	\$	19,529

15. DEFICIENCY IN OTHER INVESTMENTS

Deficiency in other investments comprise of the investment in Talent. Investment as at March 31, 2025 is a net loss of \$272 (2024 – loss of \$1,810) which includes the initial investment in Talent of 100 shares valued at one hundred dollars.

On January 30, 2025, the Board of Directors of Talent approved a motion to wind down its activities with full operations ceasing in early fiscal 2025/26. Further to this decision, the University has assessed the amounts due from Talent at the end of the fiscal year. Included in the total revenue of Talent is \$3,250 (2024 - \$1,270) of amounts due and forgiven by the University in the current year.

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15. DEFICIENCY IN OTHER INVESTMENTS (continued)

Financial information from Talent's financial statements are as follows:

	<u>2025</u>	<u>2024</u>
Total assets	<u>\$ 149</u>	<u>\$ 545</u>
Total liabilities	<u>421</u>	<u>2,355</u>
Shareholders' equity		
- 100 common shares, valued at one hundred dollars	-	-
- Net accumulated loss	<u>(272)</u>	<u>(1,810)</u>
	<u>\$ 149</u>	<u>\$ 545</u>
Results of operations:		
Total revenue	<u>4,690</u>	<u>2,036</u>
Total expenses	<u>3,152</u>	<u>2,839</u>
Net income (loss) for the year	<u>\$ 1,538</u>	<u>\$ (803)</u>

Included in the total liabilities of Talent is a related party balance of \$270 (2024 – \$2,109), representing the outstanding draw of a credit facility with the University to fund the operating costs of Talent. This related party balance has been provided for by the University in the current year. There is no interest on this credit facility (2024 – prime plus 0.25%) and there are no fixed terms of repayment.

16. DEFERRED CAPITAL CONTRIBUTIONS

Deferred capital contributions represent the unamortized amount of contributions, including grants and donations, for the investment in capital assets.

On September 17, 2024, the University entered into an agreement with Wellington Corporation and Simcoe Property Corporation to purchase 50% interest in Campus Corners Property. The excess of fair market value of the Property over the purchase price (see "Related Party Transactions" Note 2), being \$4,800, was a gift to the University and is included as a deferred capital contribution as the gift is directed to financing the purchase of the Campus Corners Property.

The changes in the balance consist of the following:

	<u>2025</u>	<u>2024</u>
Balance - beginning of year	<u>\$ 153,400</u>	<u>\$ 156,392</u>
Contributions	<u>4,210</u>	<u>5,243</u>
Donated buildings	<u>4,800</u>	<u>-</u>
Recognized as revenue during the year	<u>(8,653)</u>	<u>(8,235)</u>
Balance - end of year	<u>\$ 153,757</u>	<u>\$ 153,400</u>

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17. GRANT REVENUES – OPERATING AND RESEARCH

Grant revenues consist of the following:

	<u>2025</u>	<u>2024</u>
Operating	\$ 71,746	\$ 64,493
Externally funded research	14,966	17,365
Total grant revenues	\$ 86,712	\$ 81,858

18. PURCHASED SERVICE COSTS

Under a shared service agreement, the University purchases certain administrative services from Durham College. The cost of salaries, benefits and operating expenses purchased by the University are calculated based on a combination of individual percentage and actual cost by service area.

Amounts invoiced from Durham College for purchased services expense, including expense from ancillary operations, are recorded as expenses under “Purchased services” in the consolidated Statement of Operations. Revenues from ancillary operations are recorded as revenues and are included under “Revenues from purchased services” in the consolidated Statement of Operations.

Shared services are paid by a standing monthly instalment to Durham College, with a final true-up and settlement in April following the end of the fiscal year.

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19. INVESTED IN CAPITAL ASSETS

	2025	2024
Capital assets - net book value	\$ 391,991	\$ 387,177
Less amount financed by deferred capital contributions	(153,757)	(153,400)
Less amount financed by long-term debt (Notes 11, 12, 13 and 14)	(173,525)	(182,249)
Total investment in capital assets	\$ 64,709	\$ 51,528
	2025	2024
Net change in investment in capital assets:		
Purchase of capital assets	\$ 23,356	\$ 11,597
Donated buildings	4,800	-
Amounts funded by:		
Deferred capital contributions	(4,210)	(5,243)
Donated buildings	(4,800)	-
Repayment of long-term debt	10,321	10,059
Net Book Value of disposed capital assets and unrealized (loss)/gain on interest rate swap	(1,599)	613
	\$ 27,868	\$ 17,026
	2025	2024
Amortization of deferred capital contributions	\$ 8,653	\$ 8,235
Less amortization of capital assets	(23,340)	(22,561)
	\$ (14,687)	\$ (14,326)
Net change during the year	\$ 13,181	\$ 2,700

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20. INTERNALLY RESTRICTED NET ASSETS

Internally restricted net assets represent unspent funds which have been committed for specific purposes, including the appropriation of internally-funded research and investment in the University's academic priorities, working capital, facilities, information technology and student aid. Re-purposing or increasing such restrictions is subject to Board approval.

Details of the internally restricted net assets are as follows:

	<u>2025</u>	<u>2024</u>
Balance is comprised of the following:		
Research funds (a)	\$ 5,938	\$ 6,301
Capital projects and deferred maintenance (b)	1,966	1,467
Student assistance and related funds (c)	3,536	2,834
Working capital (d)	6,000	6,000
Learning re-imagined (e)	4,278	3,260
Digital and physical infrastructure re-imagined (f)	2,588	1,328
Revenue-generating unit carry-forward (g)	3,755	3,649
	<u>\$ 28,061</u>	<u>\$ 24,839</u>

- (a) Research funds represent unspent start-up and professional development funds of individual members funded by Operations, and as provided by their collective agreement.
- (b) Capital projects and deferred maintenance represent funds restricted for the University's deferred maintenance, renovations and capital projects.
- (c) Student funds represent unspent student fees such as the athletic fee and the student services fee which are reserved for future student-related projects.
- (d) Working capital represents internally restricted funds set aside to improve the financial sustainability of the University, as mandated by the MCURES.
- (e) Learning re-imagined represents amounts which have been allocated in support of the academic plan and to enhance the "pedagogy-technology" interface with the aim of providing skilled support for our students, staff and faculty. It also includes recruitment and student success initiatives.
- (f) Digital and physical infrastructure re-imagined are funds restricted to enhance the virtual and physical campus.
- (g) Revenue-generating unit carry-forward represents surplus funds restricted to be utilized by these units for future operating and strategic initiatives.

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21. ENDOWMENTS

Endowment funds are restricted donations received by the University where the endowment principal is required to be maintained intact. The investment income generated from these endowments must be used in accordance with the various purposes established by donors. The University ensures, as part of its fiduciary responsibilities, that all funds received with a restricted purpose are expended for the purpose for which they were provided.

Investment income on endowments is deferred and recorded in the Consolidated Statement of Operations when the donors' conditions have been met and the related expenses are recognized.

Endowment funds include grants provided by the Government of Ontario from the Ontario Student Opportunity Trust Fund ("OSOTF") and the Ontario Trust for Student Support ("OTSS"). Under these programs, the government matches funds raised by the University. The purpose of these programs is to assist academically qualified individuals who, for financial reasons, would not otherwise be able to attend University. On January 5, 2012, the Ministry announced that the OTSS would be discontinued as of the end of Fiscal 2012 fundraising year.

The balance of endowments consists of the following:

	<u>2025</u>	<u>2024</u>
OSOTF	\$ 2,108	\$ 2,041
OTSS	20,043	19,269
OSOTF and OTSS	22,151	21,310
Other	7,120	5,712
	<u>\$ 29,271</u>	<u>\$ 27,022</u>

The change in the balance of endowments is as follows:

	<u>2025</u>	<u>2024</u>
Endowment fund balance, beginning of year	\$ 27,022	\$ 25,932
Donations	1,164	456
Realized gains	968	312
Realized investment income	893	889
Income distributions	(776)	(567)
Endowment fund balance, end of year	<u>\$ 29,271</u>	<u>\$ 27,022</u>

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21. ENDOWMENTS (continued)

As per the MCURES policies, the transactions related to OSOTF and OTTS should be presented in these consolidated financial statements, for the year ended March 31, 2025.

	<u>OSOTF</u>	<u>OTTS</u>	<u>Total 2025</u>	<u>Total 2024</u>
Schedule of Changes in Endowment Fund Balance				
Endowment balance, beginning of year	\$ 1,888	\$ 18,812	\$ 20,700	\$ 19,657
Eligible cash donations	-	36	36	119
Preservation of capital	42	485	527	924
Endowment balance, end of year	<u>\$ 1,930</u>	<u>\$ 19,333</u>	<u>\$ 21,263</u>	<u>\$ 20,700</u>
Schedule of Changes in Expendable Funds Available for Awards				
Expendable balance, beginning of year	\$ 153	\$ 457	\$ 610	\$ 1,071
Realized investment income	117	1,336	1,453	984
Less: Preservation of capital	(42)	(485)	(527)	(924)
Bursaries and awards disbursed	(50)	(598)	(648)	(521)
	<u>\$ 178</u>	<u>\$ 710</u>	<u>\$ 888</u>	<u>\$ 610</u>
Total funds, end of year	<u>\$ 2,108</u>	<u>\$ 20,043</u>	<u>\$ 22,151</u>	<u>\$ 21,310</u>

In the current year, 471 bursaries and awards valued at \$776 were disbursed from the endowed funds (2024 – 403 bursaries and awards: \$567 from endowed funds and \$141 from operating funds).

22. PENSION PLAN

All eligible employees of the University are members of a defined contribution pension plan. Contributions made by the University to the pension plan during the year were \$9,108 (2024 - \$8,340).

23. CONTINGENCIES AND CONTRACTUAL COMMITMENTS

(a) Contingencies

The University has been named as the defendant in certain legal actions, in which damages have been sought.

The outcome of actions that are not determinable as at March 31, 2025 have not been recorded in these consolidated financial statements.

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23. CONTINGENCIES AND CONTRACTUAL COMMITMENTS (continued)

(b) Contractual Commitments

Future minimum lease payments, exclusive of taxes and operating costs, for premises and under operating leases at March 31, 2025 are as follows:

2026	\$	1,326
2027		1,334
2028		1,334
2029		1,334
2030		1,334
Thereafter		21,551
	\$	28,213

(c) Other

On July 24, 2020, the University entered into a land exchange agreement with the City of Oshawa. The appraised fair market value of the City of Oshawa property was \$6,250 and that of the University was \$4,365. As per the agreement, the University agrees and warrants that after Closing, it shall be restricted from conveying any part of the City Property to any third party without first offering to the City for the nominal sum of Two Dollars (\$2.00) on an “AS IS, WHERE IS” basis.

On March 15, 2023, a letter of credit in the amount of \$159 was issued on behalf of the University to the Province of Ontario. This letter of credit represents the obligations of the University to be incurred under the Land Transfer Tax Act with regards to the donation of property from Regent Corporation to the University.

24. GUARANTEES

On October 30, 2020, the University signed a license agreement with Ontario Tech Student Union (“OTSU”), whereby the OTSU will pay the University a one-time license fee of \$5,000 for the use and occupation of the licensed areas in the new Shawenjigewining Hall. Under this agreement, both parties agree and confirm that the University will provide a guarantee of the OTSU’s obligations under a loan of a principal amount of up to a maximum of \$3,500 which was obtained by OTSU to complete the transactions in the license agreement.

On February 21, 2023, Regent Corporation signed an amended credit agreement with Sun Life Assurance Company of Canada and the University, with the latter acting as guarantor on the mortgage assumed on the 55 Bond Street property upon acquisition of control of Regent Corporation by the University. The outstanding mortgage as at March 31, 2025 is \$5,119 (2024 - \$5,770).

25. FINANCIAL INSTRUMENT RISKS

(a) Credit and interest rate risk

The value of fixed income securities will generally increase if interest rates fall and decrease if interest rates rise. Changes in interest rates may also affect the value of equity securities. The fixed income investments consist of pooled funds that include various Canadian government and corporate bonds and individual mortgage holdings. The fixed income investments bear coupon rates ranging from 0.0% to 31.1% (2024 – 0.0% to 13.9%) and have maturity dates ranging from April 1, 2025 to November 15, 2083 (2024 - April 1, 2024 to December 31, 2099).

Credit risk refers to the risk that a counterparty may default on its contractual obligations, resulting in a financial loss. The University is exposed to credit risk with respect to investments and accounts receivable. The University assesses, on a continuous basis, accounts receivable and provides for any amounts that are not collectible in the allowance for doubtful accounts.

The University is also exposed to interest rate risk on its fixed and floating interest financial instruments. Fixed-interest instruments subject the University to a fair value risk while the floating-rate instruments subject it to a cash flow risk.

The University mitigates interest rate risk on its term debt through derivative financial instruments (interest rate swaps) that exchange the variable rate inherent in the term debt for a fixed rate. Therefore, fluctuations in market interest rates will not impact future cash flows and operations relating to the term debt. There have been no changes in interest rate risk exposure as compared to the prior year.

(b) Foreign currency risk

The University is exposed to financial risks as a result of exchange rate fluctuations and the volatility of these rates. The University, through its investment management advisors, hedges against foreign exchange risks. There has been no change in the University's hedging policy from 2024.

(c) Market price risk

Market price risk arises as a result of trading fixed income securities and equities. The value of equity securities change with stock market conditions which are affected by general economic and market conditions. Changes in interest rates may also affect the value of equity securities. Fluctuation in the market exposes the University to a risk of loss. The University manages this risk through policies and procedures in place governing asset mix, equity and fixed income allocations, and diversification among and within categories.

(d) Liquidity risk

Money market investments represent instruments in highly liquid investments that are readily converted into known amounts of cash. The University invested in equity and fixed income investments that are traded in an active market, and can be readily liquidated at amounts close to their fair value in order to meet liquidity requirements.

26. SUBSEQUENT EVENT

Subsequent to March 31, 2025, a memorandum of agreement between the University and the Ontario Public Service Employees Union representing professional, administrative and technical staff was ratified. The contingency existed prior to March 31, 2025 and the monetary terms of the agreement are known and require an increase in salaries and benefits. Accordingly, the negotiated settlement has been reflected as a salary expense and accrued liability in the consolidated financial statements.

APPENDIX 2

ONTARIO TECH UNIVERSITY

INTERNALLY RESTRICTED RESERVES FOR THE YEAR ENDED MARCH 31, 2025 (\$ 000'S)

		2024/25		
Internally restricted assets	Opening balance as at April 1, 2024	Reserves utilized	Proposed reserves	Closing balance, as at March 31, 2025
Research funds (a)	(6,301)	363		(5,938)
Deferred maintenance and capital projects (b)	(1,467)		(499)	(1,966)
Student funds (c)	(2,834)		(702)	(3,536)
Working Capital (d)	(6,000)			(6,000)
Learning re-imagined (e)	(3,260)	22	(1,040)	(4,278)
Digital and physical infrastructure re-imagined (f)	(1,328)		(1,260)	(2,588)
Revenue-generating unit carry-forward (g)	(3,649)	155	(261)	(3,755)
Total internally restricted assets	(24,839)	540	(3,762)	(28,061)

(a) Research funds represent unspent start-up and professional development funds of individual members as provided by their collective agreement, and funded by Operations.

(b) Deferred maintenance and capital projects represent funds restricted in support of deferred maintenance, renovations and capital projects.

(c) Student funds include the unspent student fees such as athletic fee and student services fee which are reserved for future student-related projects.

(d) Working capital represents internally restricted funds set aside to improve the financial sustainability of the University, as mandated by the MCURES.

(e) Learning re-imagined represents amounts which have been allocated in support of the academic plan and to enhance the “pedagogy-technology” interface with the aim of providing skilled support for our students, staff and faculty. It also includes recruitment and student success initiatives.

(f) Digital and physical infrastructure re-imagined are funds restricted to enhance the virtual and physical campus.

(g) Revenue-generating unit carry-forward represents surplus funds restricted to be utilized by these units for future operating and strategic initiatives.

APPENDIX 3

ONTARIO TECH UNIVERISTY - FINANCIAL HEALTH RATIOS - MARCH 31, 2025

Financial Ratios and Thresholds					Thresholds		2024/2025 Results vs Thresholds	
		2022/23	2023/24	2024/25	Medium-risk threshold	High-risk threshold	Medium risk	High risk
LIQUIDITY RATIOS								
Primary reserve (days)	(Expendable net assets / Total expenses) x 365 days	70	70	57	< 90	< 30	Yes	No
Working capital	Current assets / Current liabilities	1.3	1.4	1.1	< 1.25	< 1	Yes	No
SUSTAINABILITY RATIOS								
Viability ratio	Expendable net assets / Long-term debt	24.2%	26.4%	25.9%	< 60%	< 30%	Yes	Yes
	Adjusted Viability ratio	55.6%	60.9%	59.3%			Yes	No
Debt ratio	Total liabilities - DCC / Total assets	48.5%	47.3%	46.7%	> 35%	> 55%	Yes	No
	Adjusted Debt ratio	29.1%	27.8%	29.9%			No	No
Debt to revenue ratio	Long-term debt / Total revenue	78.3%	70.5%	59.0%	> 35%	> 50%	Yes	Yes
	Adjusted debt to revenue ratio	34.1%	30.5%	27.1%			No	No
Interest burden ratio	Interest expense / Total expenses less amortization	6.1%	5.2%	4.5%	> 2%	> 4%	Yes	Yes
	Adjusted interest burden ratio	2.6%	2.3%	1.9%			No	No
PERFORMANCE								
Net income / (loss) ratio	Net income (loss) / Total revenues	1.1%	2.5%	2.6%	< 1.5%	< 0%	No	No
Net operating revenue ratios	Cash flow from operations / Total revenues	7.7%	7.1%	12.5%	< 7%	< 2%	No	No
Credit Rating								
Moodys		A1 stable	A1 stable	A1 stable			No	No
DBRS		A low	A stable	A stable			No	No

APPENDIX 4

ONTARIO TECH UNIVERSITY - CONSOLIDATED FINANCIAL STATEMENTS ANALYSIS – MARCH 31, 2025

Statement of Financial Position

Assets

Long-term investments comprise of operating cash invested in a GIC that expires one year after the end of the fiscal year. **Cash and long-term investments** net increase of \$4.8M is driven mainly by \$3.2M unspent planned contingency reverse, \$4.0M of additional sustainability grants from the Province, \$3.8 new donations and external grants rec'd and not yet spent at the end of the fiscal year, offset by \$12.8M cash outflow for the purchase of the Campus Corners Property in Sep 2024, and other variances including timing of payables and receivables.

Grant receivable balance of \$9.1M includes \$6.7M of 24/25 Collaborative Nursing (CN) grant funded on a slip-year basis and therefore will be received in fiscal 2025/26, \$1.1M of operating grant (includes \$0.8M of sustainability and efficiency review grant), and \$1.3M of external research grants, all of which are current.

Other accounts receivable (A/R) includes student and trade receivables. Balance of \$9.4M includes \$5.4M of student A/R (\$3.4M for winter 2025 semester and \$2.0M for fall 2024 and prior semester receivables), 3.1M current trade, research and ACE receivables, \$1.2M of application fees receivable (rec'd in Apr 2025), \$1.0M interest revenue on short-term investments which matures on April 17, 2025, offset by \$1.3M provision in student bad debt, and other balances, none exceeding \$0.5M.

Investment balance of \$40.6M relates to endowed funds held at PH&N. The year-over-year increase of \$4.2M is comprised of \$2.0M mark-to-market unrealized gain due to the recovery of both the bond and equity market in the last year, \$1.8M net investment income and realized gains, \$1.2M new in-year donations, offset by \$0.8M bursary and award disbursements to students in the current year.

Other assets of \$1.8M pertain to a life insurance policy for which the University is the named beneficiary. Other assets are net of an allowance for doubtful accounts of \$0.3M that pertains to a receivable from its subsidiary, Ontario Tech Talent.

Capital assets increase of \$4.8M includes net asset additions of \$28.1M, offset by accumulated amortization of \$23.3M in the current year.

Additions comprise \$18.1M for the Campus Corners Property, \$3.6M of major equipment, \$3.2M of computer equipment, laptops and furniture and fixtures, \$1.8M building and parking renovations, and \$1.4M of construction-in-progress. Approximately **35% of the asset additions are funded by facilities renewal & external research grants and donations**, with the remaining 65% being funded by Operations.

Goodwill of \$1.0M was recorded in fiscal year 2023 and represents the excess of the purchase price over the fair market value of the Regent's net assets upon the acquisition of control of the Regent by the University in February 2023.

Liabilities

Accounts payable and accrued liabilities balance of \$43.8M includes \$8.0M due to Durham College for purchased services of which \$5.9M is due and paid in April 2025, \$7.7M of trade payables, \$6.1M of payroll and vacation accruals, \$5.8M of student unapplied credits, \$3.6M of payroll deductions paid in April 2025, \$3.5M of debenture interest payable due and paid April 15, \$2.9M of student ancillary fees held in trust, and other variances none exceeding \$1.0M.

Increase of \$6.8M over the prior year includes \$4.0M for purchased services due to timing of payment to Durham College, \$2.3M in student unapplied credits relating to spring/summer 2025 semester, 0.7M increase in operating accruals and other increases and decreases, none exceeding \$0.5M

Deferred revenue relates to revenues deferred to subsequent periods as these have not yet been earned at the end of the fiscal year or will be recognized as revenue in the period in which related expenses are incurred.

Balance of \$36.4M comprises of \$13.2M deferred tuition representing one month of winter term fees not earned at year-end, and \$23.2M of revenues billed or received and not yet spent at the end of fiscal (\$13.2M of externally funded research grants, \$5.0M of expendable donations, \$1.4M of student ancillary fees, and \$3.6M of miscellaneous deferred revenues).

Increase of \$3.6M in deferred revenue over the prior year includes \$2.7M increase in deferred tuition due to higher tuition revenues attributable to growth in the current year, \$1.1M in deferred donations and external research due to timing of receipt vs spending, offset by \$0.6M decrease in deferred student ancillary fees as the prior year included the recognition of ancillary fees for Arena repairs and other variances.

Current and long-term debt total decrease of \$8.7M over the prior year pertains to the repayment of various debt obligations, including repayment of debenture debt, capital lease obligation and inducements for 61 Charles, mortgage loan for 55 Bond and an interest rate swap for a financial derivative for the financing of Shawenjigewing Hall.

Deficiency in other investments pertain to the accumulated net investments in the University's subsidiary, Ontario Tech Talent. Decrease in deficiency of \$1.5M over the prior year is attributable to a \$3.2M income pick-up from a loan forgiven by the University, offset by Talent's in-year operational loss of \$1.7M.

Deferred capital contributions includes grants and donations of \$9.0M received for capital projects during the fiscal year, offset by \$8.6M amortization into revenues of capital grants and donations received since inception of the University.

New grants and donations received include \$4.8M donation for Campus Corners Property, \$3.0M operating grant for campus renovations and lab equipment, \$0.7M of external research grants to invest in research equipment and \$0.5M donations for building construction.

Statement of Operations

Revenue

Operating and research grant increase of \$4.8M includes \$6.1M of new Postsecondary Education Sustainability and Efficiency Fund, offset by \$2.0M decrease in research grants, reflecting decreased spending due to the completion of research projects during the current year, offset other immaterial increases/decreases.

Donations for the purposes other than endowment are deferred and recognized as revenue in the year in which the related expenses are incurred. Donation revenue of \$3.8M (out of total donations received of \$6.0M in the CY) relates to expendable donations recognized in the current year for awards disbursed to students and funds to cover specific projects, in compliance with donor agreements.

Student tuition fees increase of \$12.2M over last year includes \$5.8M increase in domestic tuition largely driven by an increase of 514 FTE in domestic undergrad; \$5.9M increase in international tuition due to increase in graduate credit courses and YOY increase in international tuition fees; and \$0.5M increase in internship fees.

Other income decrease of \$2.0M includes net \$2.2M decrease in Brilliant Start-up Visa research revenues attributable to the impact of the federal immigration policy on the program, \$1.2M decrease in ACE revenues due to the cancellation of contracts and deferral of these into the next fiscal year. These decreases were offset by \$1.0M increase for Nursing revenues due to growth, \$0.7M new rental revenues from the Campus Corners co-ownership agreement, and other variances, none of which exceeds \$0.5M.

Gain on other investments relates to the net gain arising in the current year from its subsidiary, Ontario Tech Talent. This gain includes an operating loss of \$1.7M offset by an income pick-up of \$3.25M arising from a loan forgiven by the University in the current fiscal year.

Expense

Salaries and benefits increase of \$11.2M includes

- 1) \$7.4M increase for full-time employees, of which \$7.3M pertains to salary and benefit increases for faculty and staff including union collective agreement adjustment, \$2.1M net new hires, \$0.5M administrative leave accrual, offset by \$2.5M in savings attributable to vacant positions.
- 2) \$3.8 increase in limited term contracts, including \$2.7M increase in teaching assistants and sessionals due to enrolment growth, and union collective agreement adjustment. Increase also includes \$1.5M for non-faculty contracts to back-fill for vacant positions and for project-based work with hires funded by revenue-generating units, offset by \$0.4M in research-funded support and other variances.

Student aid, financial assistance and awards increased \$1.6M over the prior year and includes \$0.8M additional support for students funded by international tuition fees, and \$0.6M increase in other student awards funded by external research funding and donations.

Purchased services from Durham College increase of \$1.9M includes \$1.1M increase in salaries, \$0.5M increase in IT consulting costs and \$0.3m in utilities. All increases are within the shared services budget.

Unrealised loss on interest rate swap relates to the mark-to-market loss on the derivative financial instrument and the loss reflects the less favourable swap rate in the current year versus the prior year.

COMMITTEE REPORT

SESSION:

Public ☒
Non-Public ☐

ACTION REQUESTED:

Decision ☐
Discussion/Direction ☐
Information ☒

TO: Audit & Finance Committee

DATE: June 19, 2025

PRESENTED BY: Pamela Onsiong

SLT LEAD: Brad MacIsaac

SUBJECT: Fourth Quarter Financial Reports: Management Reporting -
Operating Summary for the year ending March 31, 2025

COMMITTEE MANDATE:

The Audit and Finance Committee (“Committee”) is responsible for overseeing the financial affairs of the University, including approval of the annual budget and financial reporting to ensure that appropriate financial controls, reporting processes and accountabilities are in place at the University.

BACKGROUND/CONTEXT & RATIONALE:

In February 2024, and in response to the Blue-Ribbon Panel recommendations, the Ontario government announced a \$903.0M investment over 3 years through the new Postsecondary Education Sustainability Fund (“PESF”) starting in 2024/25. At the time the 2024/25 budget was finalized in March 2024, the University had no indication from the Ministry as to the amount of PESF fund it will receive for the current year.

In April 2024, the Board approved a balanced budget for 2024/25 based on estimated revenue and expense assumptions. This budget included an estimated \$2.0M PESF in revenue and a net surplus contingency of \$5.4M that will be reserved for future capital infrastructure and new investments in IT, academic and student-related space, should the budget assumptions be met or exceeded.

This report provides the Committee with an overview of the actual year-end financial results against the approved budget and the third quarter forecast (Appendix 1).

Technical point:

The operating budget is based on a projection of cash receipts and expenditures for the year. This contrasts with the audited financial statements which are prepared in accordance with generally accepted accounting principles (“GAAP”) for non-for-profit organizations in Canada. In arriving at the year-end results on a GAAP basis, adjustments are required to be made to the management report, e.g.

- The management report includes cash outlays for capital investment in the budget year while the GAAP financial statements include an expense that reflects the amortization of all capital assets over their useful lives.
- Conversely, the GAAP financial statements include the unrealized gain/loss on endowed investments while these are not budgeted and therefore not included in the management report.

A reconciliation between the 2 sets of financial reports is disclosed at the bottom of Appendix 1.

HIGHLIGHTS:

These highlights focus on the variance between the **year-end actual results vs the third quarter forecast**, with variances between forecast and budget included in our third quarter report. The **year-end net operating surplus**, after capital expenses, debenture and lease payments is \$3.1M. This compares with a \$6.5M projected surplus reported at the end of the third quarter (see items highlighted in green in Appendix 1). Total operating surplus unfavourable variance of \$3.4M against forecast is comprised of:

Total Revenue is unfavourable \$1.6M (or less than 1%) as forecast assumptions overestimated \$1.0M in grants and tuition. In addition, there was a delay in student ancillary-funded projects in the recreation and wellness center which resulted in actual lower ancillary fees being recognized in the budget year.

Total Operating Expenses is unfavourable \$2.2M (or 1%). This negative variance is mainly due to the accounting recognition of a salary contingency that existed prior to year-end with regards to a negotiated settlement between the University and one of its union groups. This settlement was ratified after year-end and was not captured in the third quarter forecast.

FINANCIAL IMPLICATIONS:

The primary purpose of this financial update is to report on the year-end results of the operating budget. Maintaining a balanced (or surplus) budget is critical to Ontario Tech University’s short-term financial health and long-term financial sustainability.

SUPPORTING REFERENCE MATERIALS:

- Appendix 1: Management Reporting: 2024/25 Operating Summary

Operating Summary for the year ending March 31, 2025 (in '000s)

April 1, 2024 - March 31, 2025									
Total Annual Budget	Y/E Forecast	Actuals	Fav. (Unfav.) Actuals vs. Budget \$ / %		Fav. (Unfav.) Forecast vs Budget \$ / %		Fav. (Unfav.) Actuals vs. Forecast \$ / %		
Revenue									
Grants	86,974	92,894	92,272	5,297	6%	5,919	7%	(622)	-1%
Tuition	112,234	116,814	115,919	3,685	3%	4,580	4%	(896)	-1%
Student Ancillary	18,261	17,279	16,801	(1,460)	-8%	(982)	-5%	(478)	-3%
Other	26,785	26,714	27,108	323	1%	(72)	0%	395	1%
Total Revenue	244,254	253,701	252,100	7,846	3%	\$ 9,446	4%	(1,601)	-1%
Expenditures									
Academic	97,473	96,686	98,458	(985)	-1%	787	1%	(1,772)	-2%
Academic Support	55,055	55,912	56,157	(1,103)	-2%	(857)	-2%	(245)	0%
Administrative	33,345	36,544	36,919	(3,574)	-11%	(3,199)	-10%	(375)	-1%
Sub-total	185,873	189,141	191,534	\$ (5,661)	-3%	(3,269)	-2%	\$ (2,392)	-1%
Purchased Services	16,323	16,469	16,245	78	0%	(146)	-1%	225	1%
Total Commercial	11,981	11,230	11,244	737	6%	750	6%	(14)	0%
Debt Interest Expense	8,474	8,200	8,188	286	3%	273	3%	13	0%
Total Operating Expenses	222,650	225,041	227,210	\$ (4,560)	-2%	\$ (2,391)	-1%	\$ (2,169)	-1%
Net Contribution from Operations	\$ 21,605	\$ 28,660	\$ 24,890	\$ 3,286	15%	\$ 7,055	33%	\$ (3,769)	-13%
Capital Expenses	8,424	11,820	11,557	(3,133)	-37%	(3,396)	-40%	263	2%
Principal Repayments - debt & capital leases	10,567	10,317	10,172	395	4%	250	2%	145	1%
Operating Surplus	2,613	6,524	3,161	549	121%	\$ 3,911	250%	(3,362)	48%
Funded through PY restricted reserves	373	0	0	(373)	0%	\$ (373)	0%	0	N/A
Contingency Fund	2,443	0	0	(2,443)	0%	\$ (2,443)	0%	0	N/A
Total Operating Surplus	5,429	6,524	3,161	(2,267)	58%	\$ 1,095	120%	\$ (3,362)	48%

Reconciliation to audited financial statements:

Net forecast contribution from Operations

Items not budgeted or non-cash transactions:

Externally funded research revenues	17,573
Externally funded research expenses	(17,351)
Amortization of capital assets, net of contributions	(14,661)
Unrealized gain on investments	310
Other non-cash accruals	\$ (509)
Capital grants accounted as deferred contributions	\$ (3,004)
Excess revenue over expenses - as per audited financial statements	\$ 7,248

COMMITTEE REPORT

SESSION:**Public**☒**Non-Public**☐**ACTION REQUESTED:****Decision**☒**Discussion/Direction
Information**☐☐**TO:****Audit & Finance Committee (A&F)****DATE:****June 19, 2025****PRESENTED BY: Brad MacIsaac, Vice President Administration****SUBJECT:****2025-26 Ancillary Fees Update**

BACKGROUND/CONTEXT:

On February 20, 2025 the Board of Governors approved the ancillary fees as presented by the Audit & Finance Committee (A&F). Since that time, the Nursing program has been working with a book provider to secure discounted pricing with direct technology access that needs to be paid upfront.

In 2024, all nursing students purchased the complete bundle of required textbooks which is proven by the fact that all completed the online assessments.

By moving this to a bundled purchase we not only are able to provide direct online access to the required books for the duration of the program, it also saves the students from having to source the books. Further, the bundle which will be sold at \$965 saves the students about 35%.

This request has gone through a special meeting of the Ancillary Fee Committee and has received their approval.

MOTION FOR CONSIDERATION:

That the Audit & Finance Committee hereby recommends the additional nursing program fee for 2025-26, for approval by the Board of Governors.

Board Committee Report

SESSION:

Public
Non-Public

☒
☐**ACTION REQUESTED:**

Decision
Discussion/Direction
Information

☐
☒
☐

TO: Board Audit & Finance Committee

DATE: June 19, 2025

PRESENTED BY: Lori Livingston, Provost and Vice-President Academic
Brad MacIsaac, Vice-President Administration
Sarah Thrush, AVP Planning and Strategic Analysis

SUBJECT: Activity Based Budget Allocation Model Update

BACKGROUND/CONTEXT & RATIONALE:

Activity Based-Budgeting (ABB) is a mathematical approach to budget modeling that provides transparency around the key drivers of the operating budget through attribution of direct and indirect revenue and costs of Faculties and units that generate the activity. As part of the annual budget process, the ABB model is presented to Academic Council and the Board for information and transparency purposes. The transparency provided by the ABB model addresses the 2022 Auditor General's report to bring greater transparency of revenue and costs by unit to Academic Council and the Board.

The university is using the ABB methodology to help *inform* budget allocation decisions at the university while at the same time increasing the broader campus community's knowledge of the revenue and cost drivers linked to activity. The intention is to use the ABB model to incentivize Faculties and units to generate revenue and manage costs more effectively, and to create a better understanding of subsidizations within the university. In addition, the information is being used to develop viable, financially sustainable strategies in collaboration with Faculties and units.

Providing details of the ABB model illustrates how the higher education financial context (e.g., government tuition fee framework, grant funding, alternate revenue generation and cost pressures) impacts academic budgets. The model shows how enrolment is attributed to Faculties and programs, how the revenue flows in from specific grants and how service teaching is credited, as well as the internal subsidizations needed to cover current costs within Faculties.

The material included outlines how the ABB model attributes revenues and costs as well as multi-year budget information on enrolments to illustrate the sensitivity of cost and revenue drivers from year to year and over time. We look forward to the discussion with Audit and

Finance on how the current higher education financial climate translates to inform budget allocations.

Important notes: The ABB model revenues and costs are not intended to reconcile with the University's consolidated budget. For example, externally restricted revenue such as research, philanthropy and Commercial Services are not included in the ABB model. These sources of revenue are operating under contractual obligations (research revenue) or as cost recovery or revenue generating centers where revenue will remain within commercial services.

CONSULTATION:

Senior Academic Team April 2025

Academic Council May 2025

Faculty groups to be booked

SUPPORTING REFERENCE MATERIALS:

- Academic Council and Board ABB Budget Allocation Model Program Summary May 2025*

***Note:** These supporting reference materials are intended **for internal use only** and as such are not to be posted or distributed to external individuals, agencies or organizations.

COMMITTEE REPORT

SESSION:

Public
Non-Public

☒
☐**ACTION REQUESTED:**

Decision
Discussion/Direction
Information

☐
☐
☒

TO: Audit & Finance Committee (A&F)

DATE: June 19, 2025

FROM: Brad MacIsaac, Vice President Administration

SUBJECT: Quarterly Risk Management Report

COMMITTEE MANDATE:

The Audit & Finance Committee (A&F) is responsible for overseeing risk management and other financial systems and control functions at the university. This oversight includes approving the risk management process and ensuring the adequacy of the insurance portfolio, as well as ensuring appropriate mitigative actions are taken or planned in areas where material risk is identified.

BACKGROUND/CONTEXT & RATIONALE:

The University provides a quarterly update to the Board on risk management initiatives, culminating in a comprehensive annual review each April.

Building on the Board April 2025 Strategic Session that focused on Artificial Intelligence (AI), the University wanted to highlight the effort made to date related to understanding and addressing risks related to AI. This topic continues to reshape post-secondary education and all global activities. AI risk management is being integrated into the existing University Risk Management (URM) framework to ensure institutional consistency, transparency, and accountability.

As the University adopts AI technologies across academic, research, and administrative functions, there is growing recognition of the complex risks associated with the use, particularly surrounding privacy, data management, and algorithmic bias.

Further, there is a parallel risk in doing too little. As AI rapidly transforms the post-secondary sector, a passive or purely observational stance may result in significant opportunity costs, including loss of competitive positioning, stagnation in innovation, and diminished relevance in a sector poised for disruption.

A responsible use approach, backed by governance and stakeholder education is being advanced to ensure AI enhances, rather than undermines, our academic mission and institutional values. Management is closely monitoring several areas including but not limited to:

PRIVACY RISKS

AI systems often require access to large volumes of sensitive information. Without robust safeguards, this exposes the institution to compliance breaches and reputational damage.

Student and Staff Data Exposure: AI tools integrated into learning management systems, advising platforms, or productivity software may collect or store identifiable information without proper consent or oversight.

Third-Party Vendor Risk: Many AI solutions are delivered through external platforms (e.g. Copilot, ChatGPT), raising concerns over cross-border data flow, unclear ownership, and opaque data retention practices.

Inadvertent Disclosure: Uploading proprietary or unpublished academic content into AI models (e.g. draft research) risks premature public release or competitive loss.

DATA MANAGEMENT RISKS

Effective AI implementation depends on structured, high quality data governance. Misalignment in data management practices can compromise accuracy, compliance, and institutional operations.

Data Fragmentation: Without a centralized inventory of AI systems and their data flows, there is risk of siloed deployments with inconsistent governance.

Unverified Inputs & Outputs: Data used to train or guide AI systems (e.g. academic performance data or behavioral analytics) may be incomplete, outdated, or misinterpreted by automated processes.

Operational Reliability: Overreliance on AI for decision-making (e.g. grading, advising, scheduling) introduces the risk of erroneous outputs (e.g. AI *hallucinations*) without human oversight.

ALGORITHMIC BIAS RISKS

AI models can reinforce and perpetuate social, racial, or institutional biases, affecting fairness, equity, and academic integrity.

Biased Algorithms: Pretrained models may reflect historical inequities or non-representative data, leading to exclusionary or discriminatory outcomes (e.g. grading, admissions predictions, student advising).

Academic Misconduct: Detection tools may inaccurately flag work from non-native English speakers or students with different learning styles as AI-generated, impacting trust and fairness.

Policy and Ethics Gaps: Institutional guidelines on ethical AI use remain underdeveloped. Without clear expectations, both overuse and misuse are possible by students, faculty, and staff.

NEXT STEPS

To support a risk-informed approach to AI, the University is considering a multi-pronged strategy:

- *Establish a Cross-Functional AI Task Force.*
- *Develop AI Use Documents and Training:* Role-specific guidance for staff, faculty, and students, including permitted/prohibited uses and disclosure requirements.
- *Assess Governance Maturity:* The University is reviewing a maturity assessment model to benchmark the current state and prioritize improvements.

- *Run a Tabletop Exercises:* To simulate scenarios involving privacy breaches, biased decision-making, and reputational fallout.

Artificial Intelligence is here to stay, and its responsible adoption will shape how we teach, operate, and lead. While the risks associated with AI are complex, the University is taking proactive steps to ensure we remain proactive. By integrating AI oversight into our existing risk framework, building a foundation of transparency and fairness, and engaging our community through policy and training, we are positioning ourselves to innovate safely and ethically.

Ongoing collaboration across departments, paired with clear governance, will be key to maintaining public trust and institutional integrity as AI use grows.

AUDIT & FINANCE COMMITTEE REPORT

SESSION:Public ☒**ACTION REQUESTED:**Decision ☒
Discussion/Direction ☐
Information ☐Financial Impact ☐ Yes ☒ NoIncluded in Budget ☐ Yes ☒ No**TO:** Audit & Finance Committee (A&F)**DATE:** June 19, 2025**FROM:** Les Jacobs, Vice-President, Research and Innovation**SUBJECT:** Policy Deliberation: Research Involving Human Participants Policy

COMMITTEE MANDATE:

Under section 9 (1) of the University's Act, the Board of Governors has the power to establish academic, research, service and institutional policies and plans to control the manner in which they are implemented. The University's Policy Framework is a key institutional policy that delegates the Board's power, establishing categories of policy instruments with distinct approval pathways.

Under the Policy Framework, the Board of Governors is the approval authority for the Research Involving Human Participants Policy ("the revised Policy"), on the recommendation of the Audit & Finance Committee (A&F).

KEY CONSIDERATIONS:

- We are submitting this report, the revised Policy and the revised Research Ethics Board (REB) Terms of Reference, for A&F's consideration.
- The attached Research Involving Human Participants Policy, formerly known as the Research Ethics Policy, and the Research Ethics Board (REB) Terms of Reference are presented for deliberation and recommendation for approval to the Board of Governors. The REB Terms of Reference is an appendix to the revised Policy.

MOTION FOR CONSIDERATION:

That the Audit & Finance Committee hereby recommends for approval by the Board of Governors, the Research Involving Human Participants Policy ("the Policy"), and, the Research Ethics Board Terms of Reference as incorporated as an Appendix to the Policy, as presented.

BACKGROUND/CONTEXT & RATIONALE:

The revised Policy, the subject of this deliberation and recommendation for approval, formally replaces the previous Research Ethics Policy. Its title is modified to enhance clarity regarding its

specific applicability to research involving human participants. These amendments align with the most recent [Tri-Council Policy Statement 2](#) (“TCPS2”) for research involving human participants.

The REB Terms of Reference, originally established in 2007, has since been revised to incorporate updated requirements, procedures, compliance standards, and references to the TCPS2. These revisions aim to ensure clearer, more consistent, and transparent governance of the REB and the conduct of research involving human participants under the University’s jurisdiction. The Terms of Reference are included as an appendix to the revised Policy.

IMPLICATIONS:

Ethical Oversight and Compliance: The revised Policy ensures that all research involving human participants complies with established ethical standards, including those set out in the TCPS2. This adherence minimizes potential risks to participants and safeguards their rights and well-being.

Transparency and Accountability: The revised Policy’s updates foster greater transparency and accountability in the conduct and governance of research involving human participants, promoting integrity across all research activities.

ALIGNMENT WITH MISSION, VISION, VALUES & STRATEGIC PLAN:

Ontario Tech University’s Strategic Research Plan highlights the importance of delivering research support services that assist researchers in securing funding, adhering to ethical standards, and maintaining financial accountability. The revised Policy plays a key role in advancing these strategic priorities by ensuring that all research involving human participants is conducted ethically, responsibly, and in compliance with applicable regulations. Additionally, the revised Policy reinforces the commitment of the University’s researchers and REB members to uphold principles of integrity, transparency, and accountability.

CONSULTATION:

Committee	Method of consultation	Date	Outcome
Research Ethics Board (REB)	Discussion and Direction	October 16, 2024	Approved revised policy and Terms of Reference to move forward for review and consultation to Research Committee.
Research Committee	Discussion and direction.	November 19, 2024	Recommended advance to PAC.
Policy Advisory Committee (PAC)	Policy Assessment	February 27, 2025	Recommended advance to SLT with minor editorial revisions.
Senior Leadership Team (SLT)	Operational Discussion	March 31, 2025	Recommended advance to Academic Council.
Academic Council (Face to Face Consultation)	Face to Face Policy Consultation	May 27, 2025	No comments.
Online Consultation	Written consultation	April 7 to 18, 2025	No comments
Board’s Audit & Finance Committee	Deliberation & approval recommendation to the Board	June 19, 2025	Pending

Board of Governors	Approval	June 26, 2025	Pending
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COMPLIANCE WITH POLICY/LEGISLATION:

The revised Policy supports compliance with the TCPS2 and upholds Ontario Tech University's obligation to minimize potential risks to research participants. It is part of a greater framework of research compliance policies that demonstrates the University's commitment to the responsible conduct of research.

NEXT STEPS:

- June 26, 2025: Seeking Board of Governors approval

SUPPORTING REFERENCE MATERIALS:

- Research Involving Human Participants Policy (Amended) – clean copy.
- Research Involving Human Participants Policy (Amended) – tracked changes copy.
- Summary of changes to the Research Involving Human Participants Policy.
- Appendix to revised Policy:
 - Research Ethics Board Terms of Reference (Amended) – clean copy
 - Research Ethics Board Terms of Reference (Amended) – tracked changes copy
 - Summary of changes for the Research Ethics Board Terms of Reference.
- [Tri-Council Policy Statement: Ethical Conduct for Research Involving Humans – TCPS 2 \(2022\)](#)
- [Agreement on the Administration of Agency Grants and Awards by Research Institutions](#)

Classification Number	LCG 1124
Framework Category	Legal, Compliance and Governance
Approving Authority	Board of Governors
Policy Owner	President
Approval Date	DRAFT FOR APPROVAL
Review Date	To be assigned
Supersedes	Research Ethics Policy, June 2013; Editorial Amendments, February 18, 2020

POLICY FOR RESEARCH INVOLVING HUMAN PARTICIPANTS

PURPOSE

1. This Policy and its related Procedure describe the standards, requirements, and responsibilities that apply to Research involving Human Participants at the University of Ontario Institute of Technology in accordance with the most recent Tri-Council Policy Statement 2: Ethical Conduct for Research Involving Humans (TCPS2), as well as Canadian and international ethical standards and regulations.

DEFINITIONS

2. For the purposes of this Policy the following definitions apply:

“Auspices” means any support, guidance, sponsorship or approval from a person or organization in which the Research is being conducted under.

“Course-Based Research” defines Research activities intended solely for pedagogical purposes which are normally required of students (at all levels) with the objective of providing students with exposure to research methods in their field of study (e.g., interviewing techniques). These activities must not be part of a University Member’s own research program or student theses.

“Ethics Approval” refers to the ethical acceptability of the Research Proposal granted by an REB in accordance with this Policy.

“Ethics Review Agreement” represents an agreement between the University and another research institution or organization that authorizes an alternative model(s) for ethics review of Research involving Human Participants. Such agreements may or may not be reciprocal in nature.

“Human Biological Materials” refers to any human tissues, organs, blood, plasma, serum, DNA, RNA, proteins, cells, skin, hair, nail clippings, urine, saliva and other body fluids, embryos, fetuses, fetal tissues, reproductive materials, and stem cells collected from participants for Research purposes.

“Human Participants” describes individuals whose data, biological materials, or responses to interventions, stimuli or questions by a researcher are gathered or utilized for the purposes of a Research Proposal and/or answering the research question(s).

“Minimal Risk” is defined as Research in which the probability and magnitude of possible harm implied by participation in the Research is no greater than that encountered by participants in those aspects of their everyday life that relate to the Research.

“Multi-Jurisdiction Research” is Research involving humans that may require the involvement of multiple Canadian institutions and/or multiple Canadian REBs, but is not limited to, the following situations:

- a) a Research Proposal conducted by a team of University Members affiliated with different institutions;
- b) several Research Proposals independently conducted by a University Member affiliated with different institutions, with data combined at some point to form one overall Research Proposal;
- c) a Research Proposal conducted by a University Member, where the Research Proposal involves collecting data or recruiting participants at different institutions;
- d) a Research Proposal conducted by a University Member who has multiple institutional affiliations. For example, two universities, a university and a college, or a university and a hospital;
- e) a Research Proposal conducted by a University Member that requires the limited collaboration of individuals affiliated with different institutions or organizations (e.g., statisticians, lab or x-ray technicians, social workers, or school teachers); or
- f) a Research Proposal that a University Member conducts under the Auspices of a Canadian research institution in another province, territory, or country.

“Non-Compliance” means a failure to follow the most recent Tri-Council Policy Statement 2 (TCPS2), University policies, procedures, communications, and/or the approved REB Proposal. Non-compliance can include, but is not limited to, failure to obtain REB approval before starting a Research Proposal, inadequate supervision of the Research, failure to report adverse events or Proposal changes to the REB, failure to provide ongoing progress reports, or significant deviation(s) from the approved Proposal.

“Non-University Member” means any individual involved in a Research Proposal who is not directly affiliated with the University.

“Principal Investigator (PI)” is the head of the research team who has overall responsibility for the ethical conduct of the Research Proposal and for the actions of any member(s) of the research team. The PI is a University faculty member or staff. The PI is responsible for communicating any changes to the Research Proposal, material incidental findings, new information, and/or unanticipated events to their own REB as well as to local site University Members for multi-site Research Proposals, who must then inform their respective local REBs.

“Proposal” refers to the REB application, Research protocol, and/or supporting documents.

“Research” is defined as an undertaking intended to extend knowledge through disciplined inquiry and/or systematic investigation. Research involving Human Participants may include, but is not limited to, Proposals where data are derived through:

- a. the collection of information through any interaction or intervention with a living individual;

- b. the Secondary Use of Data previously collected from Human Participants;
- c. identifiable private information about an individual; and/or
- d. human remains, cadavers, human organs, tissues and biological fluids, embryos, or fetuses.

“REB” refers to the Research Ethics Board authorized by the University.

“Secondary Use of Data” is any identifiable and/or confidential data derived from Human Participants undergoing an alternate use for Research purposes when the information was originally collected for a purpose other than the current Research Proposal.

“Student Researcher” is a student enrolled at the University who conducts research involving human participants as part of their academic program requirements. This includes research undertaken for coursework, independent study, undergraduate or graduate theses, or other scholarly activities supervised by a faculty member. Student researchers are responsible for adhering to the TCPS2, applicable regulatory requirements and institutional policies.

“Tri-Council Policy Statement 2: Ethical Conduct for Research Involving Humans (TCPS2)” is the joint policy of Canada’s three federal research agencies – the Canadian Institutes of Health Research (CIHR), the Natural Sciences and Engineering Research Council of Canada (NSERC), and the Social Sciences and Humanities Research Council of Canada (SSHRC). This policy outlines ethical norms required and relevant to the conduct of Research involving humans.

“University” refers to the University of Ontario Institute of Technology.

“University Member” means any member of the University community who teaches, conducts research or works at or under the auspices of the University and includes any of the following:

- a. A person who is an employee of the university (core or complementary faculty members, staff, adjunct faculty, research personnel).
- b. Any person who is an appointee (including a volunteer on research related committees and boards) of the University.
- c. Undergraduate or graduate students, post-doctoral fellows, visiting scholars and any other research personnel while they are engaged in research or scholarly activities under supervision of a Member.

SCOPE AND AUTHORITY

3. This Policy applies to all Research involving Human Participants including:

- a. Research conducted by any University Member(s) and Non-University Member(s);
- b. Research undertaken under the Auspices of, or in affiliation with the University, or in University-owned facilities, or utilizing University resources;
- c. Research on human remains, cadavers, tissues, or biological fluids;
- d. Course-Based Research activities that require students to collect information about Human Participants or analyze human remains, tissues, or fluids;
- e. Research requiring access to University students, staff, and/or faculty members; and/or
- f. off-site and Multi-Jurisdiction Research.

4. The President or successor thereof is the Policy Owner and is responsible for the implementation, administration, and interpretation of this Policy through the Vice-President Research and Innovation (VPRI).

POLICY

The University is committed to advancing the highest ethical standards of Research involving Human Participants. The University shall achieve this standard through its compliance with the most current editions of the Tri-Council Agreement on the Administration of Agency Grants and Awards by Research Institutions, the Tri-Council Policy Statement 2: Ethical Conduct for Research Involving Humans (TCPS2), and all applicable regulatory requirements. The University also values and respects academic freedom, which must be complimented by the requirement for Research involving Human Participants to meet high ethical standards and compliance with regulatory requirements. In doing so, the University shall maintain responsible conduct of Research in a manner that respects the rights, dignity, welfare of research participants, as well as protect research participants from possible harm which is expressed through the core principles of the TCPS2.

The University, through its establishment of a Research Ethics Board (REB), will oversee the ethical acceptability of all Research involving humans conducted under the Auspices of the University, regardless of where the Research is conducted for the purposes of achieving the highest ethical standards of research (TCPS2, Article 6.1). All Research involving Human Participants shall adhere to the requirements of this Policy and the associated Standard Operating Procedures, as well as applicable federal and provincial legislation, standards, and guidelines. University Members are responsible for being aware of and adhering to the standards of this Policy.

5. Research Involving Human Participants and/or Human Biological Materials

- 5.1. All Research involving Human Participants and Human Biological Materials being conducted under the Auspices of the University shall be subject to ethical review and approval by the University REB regardless of whether the Research is funded or unfunded, which includes off-site and Multi-Jurisdiction Research (TCPS2, Article 6.1).
- 5.2. University Members wishing to engage in Research involving Human Participants and/or Human Biological Materials shall receive written approval from the REB prior to the commencement of their activities (TCPS2, Article 2.1). If the Research is funded, no research funds shall be used to support Research activities involving Human Participants and/or Human Biological Materials until the REB has approved the Research and issued a formal written approval (Agreement on the Administration of Agency Grants and Awards by Research Institutions, 2018).
- 5.3. Approved Research activities involving Human Participants and/or Human Biological Materials shall be subject to ongoing review and monitoring by the University REB to ensure the ongoing ethical acceptability in accordance with the TCPS2, University policies and procedure, and any applicable regulatory requirements (TCPS2, Article 2.8).
- 5.4. University Members and the REB must be aware of additional approvals from various officials, relevant agencies committees or groups under study to access research sites or participants. Before the Proposal commences, Ethics Approval and all other required approvals with respect to such Research Proposal must be obtained (TCPS2, Chapter 3).

6. President

- 6.1.** The President shall establish the University REB, define an appropriate reporting relationship, and provide the REB with necessary and sufficient ongoing financial and administrative resources, through the VPRI, for the effective and efficient operation of the REB to fulfill its mandate (TCPS2, Article 6.2).
- 6.2.** The President has delegated decision-making authority to the REB to review, approve, reject, propose modifications, terminate any proposed ongoing Research involving Human Participants and/or Human Biological materials in accordance with the TCPS2 (TCPS2, Article 6.3).
- 6.3.** The President, other University Members and/or Non-University Members shall respect the independence, accountability, decision-making and authority delegated to the REB and may not override an REB decision to a Research Proposal that was made on ethical grounds and in accordance with the TCPS2 (TCPS2, Article 6.2).

7. Vice-President Research and Innovation (VPRI)

- 7.1.** Under the authority of the President, the VPRI bears the responsibility for developing and implementing this Policy. The VPRI must provide the REB with the appropriate financial and administrative resources (e.g. research ethics administration staff, a research ethics office), financial support, policy development and interpretation and provision of research ethics training and education opportunities to the REB and University Members to fulfill its mandate and meet the ethical requirements of the TCPS2 (TCPS2, Article 6.2).
- 7.2.** In consultation with the REB, the VPRI has the authority to enter into any Ethics Review Agreements with other institutions to conduct the ethics review and approval of the Research.

8. University Research Ethics Board (REB)

- 8.1.** The REB shall function independently in the decision-making process to carry out its role effectively and to properly apply the core principles of the TCPS2, applicable procedures and regulations (TCPS2, Article 6.2).
- 8.2.** The Chair, Vice-Chair and members of the REB are accountable to the President for the integrity of its research ethics review process (TCPS2, Article 6.2).
- 8.3.** The REB may delegate research ethics reviews to a designated sub-committee of the REB. The sub-committee must be members of the REB and shall have relevant experience, expertise, training, and resources to review the ethical acceptability of all aspects of the Proposal in accordance to the TCPS2 (TCPS2, Article 6.4).
- 8.4.** A representative of the REB or delegate of the REB shall issue annual public reports summarizing the REB's activities and initiatives relevant to the ethics review of Research involving humans (TCPS2, Article 6.1).

9. University Deans, Directors and Department Chairs

- 9.1.** University Deans, Directors, and Department Chairs are required to understand and adhere to this Policy, relevant ethical guidelines, and applicable regulations. They are responsible for ensuring that research involving human participants is conducted ethically within their respective areas and for staying informed about ongoing research. Additionally, they must foster an environment that supports

ethical research practices by promoting broad awareness of this Policy and the importance of ethics review.

10. University Members

- 10.1.** All University Member(s) must be familiar with and comply with this Policy, applicable ethical guidelines, and associated regulations. Additionally, they must foster an environment that supports ethical research practices by promoting broad awareness of this Policy and the importance of ethics review.

11. University Members as the Principal Investigator

- 11.1.** The University Member who is named as the PI must ensure that Ethics Approval is obtained prior to the start of Research activities.
- 11.2.** The University Member who is named as the Principal Investigator (PI) has the primary responsibility to oversee their Research Proposal and ensure it is carried out in an ethical manner and in accordance with applicable ethical guidelines and associated regulations. In addition, they are responsible for the protection of the rights and welfare of Human Participants and human materials.
- 11.3.** The University Member PI has the responsibility to ensure that the members of the research team comply with the Proposal as outlined in the REB application and supporting materials.
- 11.4.** The University Member PI shall ensure that the members of the research team are aware of the contents of this Policy and of other applicable ethical guidelines and regulations that are relevant to their responsibilities. In addition, the University PI shall ensure that all individuals under their supervision have the requisite knowledge, training, and competence to carry out their Research Proposal to ensure compliance with the TCPS2, applicable guidelines and associated regulations.
- 11.5.** University Member PIs who supervise undergraduate or graduate students accept the responsibility for overseeing the ethical conduct of the student's Research Proposal, regardless of whether the student is considered the primary researcher.

12. Student Researchers

- 12.1.** All student Research Proposals must have a PI who is an individual that is employed by the University and/or holds an appointment with the University, where it will be a joint responsibility of the University Member PI and the student researcher to ensure that the Proposal receives Ethics Approval prior to the start of Research activities, complies with the provisions of this policy, and applicable ethical guidelines and regulations.

13. Reconsideration and Appeals

- 13.1.** Where University Members disagree with the REB over a decision regarding a Research Proposal that cannot be resolved through discussions, the PI is entitled to a reconsideration by the REB (TCPS2, Article 6.18).
- 13.2.** University Members and REBs should make every effort to resolve disagreements through a reconsideration process. If a disagreement between the University Member and the REB cannot be resolved through reconsideration, the University

Member has the option of appealing the REB decisions through the REB's appeal process (TCPS2, Article 6.18 to 6.20).

- 13.3. In consultation with the REB, the VPRI shall select an external REB with requisite knowledge and expertise that meets the procedural requirements of the TCPS2 as an ad-hoc appeal board to ensure an arm's length review.

- 13.4. The decisions of the appeal board shall be final and binding and will be adopted by the University REB.

14. Non-Compliance and Responsible Conduct of Research

- 14.1. The VPRI, in consultation with the REB, may stop any Research action or activity involving Human Participants that fails to comply with the approved Research Proposal, current federal and provincial regulatory requirements, and/or University research policies and procedures. In such cases, the matter will be dealt with in accordance with applicable REB procedures. Issues of Non-Compliance that constitute a breach of responsible conduct of research shall be addressed through the University's Policy on the Responsible Conduct of Research and Scholarship.

MONITORING AND REVIEW

- 15. This policy will be reviewed as necessary and at least every three years (unless another timeframe is required for compliance purposes). The VPRI, or successor thereof, is responsible to monitor and review this policy.

RELEVANT LEGISLATION

- 16. Part C, Division 5 of the Food and Drug Regulations of Health Canada;
- 17. Food and Drug Administration (FDA) in the USA;
- 18. US Code of Federal Regulations (CFR);
- 19. Ontario Personal Health Information Protection Act 2004 (PHIPA) and its applicable regulations; Other regulatory body that guides research using Human Participants.

RELATED POLICIES, PROCEDURES

- 20. Conflict of Interest in Research
- 21. Payments to Research Participant
- 22. Policy and Procedures on Expenses
- 23. Policy on the Responsible Conduct of Research and Scholarship
- 24. Responsibilities of Graduate Program Directors, Faculty Advisors, Research Supervisors and Graduate Students
- 25. Tri-Council Policy Statement 2: Ethical Conduct for Research Involving Humans;
- 26. The International Conference on Harmonisation (ICH) Good Clinical Practice (GCP) Consolidated Guideline.

- 27.** Tri-Agency (the Agreement on the Administration of Agency Grants and Awards by Research Institutions). Term of Agreement from April 1, 2023 to March 31, 2028.

RELATED FORMS AND & DOCUMENTS

- 28.** REB Application for Ethical Review Form;
Course-Based Research Request Form;
Secondary Use of Data Form;
Human Tissue Samples in Research;
Multi-Jurisdictional Research (MJR) Form;
Request for Exemption Form;
Adverse/Unanticipated Event Report Form;
Change Request;
Study Renewal Form; and
Research Project Completion Form

RESEARCH ETHICS BOARD TERMS OF REFERENCE

PURPOSE

1. The University Research Ethics Board (REB) was established to ensure that all research involving human participants meets the research ethical standards, requirements and responsibilities in accordance with the most recent Tri-Council Policy Statement 2: Ethical Conduct for Research Involving Humans (TCPS2), associated regulations (TCPS2, Article 6.1) and the University's Research Involving Human Participants Policy. The TCPS2 is a joint policy of Canada's three federal research agencies – the Canadian Institutes of Health Research (CIHR), the Natural Sciences and Engineering Research Council of Canada (NSERC), and the Social Sciences and Humanities Research Council of Canada (SSHRC). The Tri-Councils only provide funding to researchers and institutions that are compliant with the TCPS2. The REB endorses the core ethical principles of the TCPS2, which includes respect for persons, concern for welfare, and justice.

DEFINITIONS

2. For the purposes of this Policy the following definitions apply:

“Auspices” stands for any support, guidance, sponsorship or approval from a person or organization in which the research is being conducted under.

“Human Biological Materials” refers to any human tissues, organs, blood, plasma, serum, DNA, RNA, proteins, cells, skin, hair, nail clippings, urine, saliva and other body fluids, embryos, fetuses, fetal tissues, reproductive materials and stem cells collected from participants for research purposes.

“Jurisdiction” means the limits or territory of power, right or authority that may be exercised.

“Minimal risk” is defined as research in which the probability and magnitude of possible harms implied by participation in the research is no greater than those encountered by participants in those aspects of their everyday life that relate to the research.

“Multi-Jurisdiction Research” is research involving humans that may require the involvement of multiple Canadian institutions and/or multiple Canadian REBs, but is not limited to, the following situations:

- a) A research proposal conducted by a team of University Members affiliated with different institutions.
- b) Several research proposals independently conducted by a University Member affiliated with different institutions, with data combined at some point to form one overall research proposal.
- c) A research proposal conducted by a University Member, where the research proposal involves collecting data or recruiting participants at different institutions.

- d) A research proposal conducted by a University Member who has multiple institutional affiliations. For example, two universities, a university and a college, or a university and a hospital.
- e) A research proposal conducted by a University Member that requires the limited collaboration of individuals affiliated with different institutions or organizations (e.g., statisticians, lab or x-ray technicians, social workers, or school teachers).
- f) A research proposal that a University Member conducts under the auspices of a Canadian research institution in another province, territory, or country.

“Non-University Member” means any individual involved in a Research Proposal who is not directly affiliated with the University.

“Principal Investigator (PI)” is the head of the research team who has overall responsibility for the ethical conduct of the study, and for the actions of any member of the research team. The PI is responsible for communicating any changes to the study, material incidental findings, new information, and/or unanticipated events to their own REB as well as to local site PI for multi-site studies, who must then inform their respective local REBs.

“Research” is defined as an undertaking intended to extend knowledge through disciplined inquiry and/or systematic investigation. Research involving human participants may include, but is not limited to, proposals where data are derived through:

- a. the collection of information through any interaction or intervention with a living individual;
- b. the secondary use of data previously collected from human participants;
- c. identifiable private information about an individual; and/or
- d. human remains, cadavers, human organs, tissues and biological fluids, embryos, or fetuses.

“Research Ethics Administrators” are members of the Office of Research Services which includes the Research Ethics Assistant, Research Ethics Coordinator, Research Ethics Officer and Manager of Research Ethics.

REB staff are ex-officio non-voting members. Provide administrative and operational support for the REB to fulfill its mandate.

“REB” refers to the Research Ethics Board authorized by the University.

“Tri-Council Policy Statement 2: Ethical Conduct for Research Involving Humans (TCPS2)” is a joint policy of Canada’s three federal research agencies – the Canadian Institutes of Health Research (CIHR), the Natural Sciences and Engineering Research Council of Canada (NSERC), and the Social Sciences and Humanities Research Council of Canada (SSHRC). This policy outlines ethical norms related to the conduct of research involving humans.

“University” refers to the University of Ontario Institute of Technology.

“University Member” means any individual who is:

- a. employed by the University;
- b. registered as a student, in accordance with the academic regulations of the University;
- c. holding an appointment with the University, including paid, unpaid and/or honorific appointments; and/or
- d. otherwise subject to University policies by virtue of the requirements of a specific policy and/or the terms of an agreement or contract.

MANDATE

3. The REB reviews and oversees all research involving human participants conducted within the University's jurisdiction or under the auspices of University members, which includes off-site and multi-jurisdiction research, to ensure that it meets ethical principles and that it complies with all applicable regulations and guidelines pertaining to human participant protection. These activities may be conducted on- or off-campus and may be funded or unfunded research. The REB shall determine the ethical acceptability of research involving human participants or human biological materials, with a primary objective of protecting the rights and welfare of participants who take part in research conducted within the jurisdiction and/or under the auspices of the University.

- 3.1. The REB was established and is empowered by the President of the University to review the ethical acceptability of research on behalf of the University, including approving, rejecting, proposing modifications to, or terminating any proposed or ongoing research involving humans (TCPS2, Article 6.2).

4. Accountability and Reporting Relationships

- 4.1. The President has delegated decision-making authority to the REB in accordance with the TCPS2 standards (TCPS 2, Article 6.3).
- 4.2. The Chair, Vice-Chair, and members of the REB are accountable to the President for the integrity of its research ethics review process.
- 4.3. The Chair, Vice-Chair, and members of the REB shall report everyday administrative matters to the Vice-President Research and Innovation (VPRI).
- 4.4. The REB shall function independently in the decision-making process to carry out its role effectively and apply the core principles of the TCPS2 and application procedures and regulations (TCPS2, Article 6.2).
- 4.5. The President, other University Members and/or non-University members shall respect the independence, accountability, and authority delegated to the REB and may not override a REB decision to a research proposal that was made on ethical grounds and in accordance with the TCPS2 (TCPS 2, Article 6.3).

5. Composition and Appointment of Members

- 5.1.** The membership of the REB is designed to ensure competent and independent research ethics review (TCPS2, Article 6.4). Voting members of the REB shall consist of:
- a) A minimum of one member from each faculty within the University with expertise in relevant research disciplines, fields, and methodologies covered by the REB. As needed, additional members may be added to the membership.
 - b) A minimum of one community member who has no affiliation with the University.
 - c) One member knowledgeable in ethics. This can be someone who has a teaching or research specialization in ethics, or someone who has had extensive experience in research ethics.
 - d) One member whose research involves Indigenous people, if available.
 - e) A minimum of one member with a biomedical background.
 - f) One member knowledgeable in Canadian laws relevant to the research being reviewed (but the member should not be the University's legal counsel or risk manager). This is mandatory for biomedical research and is advisable, but not mandatory, for other areas of research (TCPS2 Article 6.4c).

The membership composition outlined above does not include the Chair, Vice-Chair and Research Ethics Administrators.

- 5.2.** University student members, while optional, may be included in the REB membership. Priority is given to graduate students due to their advanced academic standing and research experience. Undergraduate students with relevant research experience may also be considered for membership.
- 5.3.** To ensure the independence of REB decision-making, senior University administrators (e.g. vice-president of research, director general, director of business development or members of the Board of Governors) shall not serve on the REB, or directly or indirectly influence the REB decision-making process (TCPS2, Articles 6.2 and 6.10).
- 5.4.** Members of the REB shall be appointed by the President on recommendation of the members of the REB and VPRI. The REB and/or VPRI may consult with faculty Deans and department Chairs in maintaining appropriate REB membership. In addition, University administration, REB members, and the broader community can nominate potential members. Self-nominations can also be accepted by sending a letter to the Chair, Vice-Chair of the REB and/or the Research Ethics Administrators. The President is responsible for replacing members. As needed, the President can delegate this responsibility to the VPRI.
- 5.5.** Appointments of general members shall range from two to three years to allow for continuity of membership during transition periods among member(s).

- 5.6.** The VPRI through the Office of Research Services (ORS) will provide the REB with necessary and sufficient ongoing financial, administrative resources and Research Ethics Administrators for the effective and efficient operation of the REB to fulfill its mandate (TCPS2, Article 6.2). The Research Ethics Administrators are ex-officio non-voting members and primarily provide administrative and operational support for the REB to fulfill its mandate. Research Ethics Administrators shall have the necessary qualifications, as well as initial and continuing training, to appropriately perform their roles and responsibilities (TCPS2, Article 6.2).

6. Responsibilities

- 6.1.** The REB ensures compliance to the Tri-Council Policy Statement 2: Ethical Conduct for Research Involving Humans (TCPS2), the University's Research Involving Human Participants Policy and associated procedures. For clinical trials, the REB follows Health Canada's Food and Drugs Act, the International Conference on Harmonization (ICH) Good Clinical Practice: Consolidated Guideline, and where applicable, U.S. federal regulations. The University REB also operates under applicable federal and provincial regulations.
- 6.2.** Specifically, the REB's responsibilities include:
- a. Ethics review:
 - i. review all research proposals and make decisions on the ethical acceptability of all research involving human participants and/or human biological materials;
 - ii. request, receive, and share any information involving the research that the REB considers necessary to fulfil its mandate, while maintaining confidentiality and respecting privacy. This may include research tools/materials and supporting documentation;
 - b. Compliance and monitoring:
 - i. provide research ethics oversight to ensure the ethical conduct of the research;
 - ii. ensure that all research proposals have a favorable risk/benefit ratio for research participants and respect a person's right for self-determination and autonomy;
 - iii. ensure equitable distribution of the benefits and burdens of the research proposal;
 - iv. monitor and review ongoing activities such as adverse events, unanticipated problems, continuing review, and change requests before the changes are implemented;
 - v. suspend, terminate, or place restrictions on any ongoing research that has been associated with unexpected serious harm/risk to participants, ethical breaches, and/or research that is not being conducted in accordance with associated University policy, Standard Operating Procedures, applicable federal and provincial legislation, standards, and guidelines;

- vi. take any actions considered reasonably necessary and consistent with the TCPS2 and University policies and procedures to ensure the protection of the rights, safety, and well-being of participants in research conducted under the REB's jurisdiction;
- c. Education:
 - i. act as a resource on matters of research ethics for the University;
 - ii. develop and review policies and procedures regarding ethical issues of human participants in research and teaching proposals through a coordinated effort with the VPRI and/or delegate;
 - iii. participate in continuing education organized by the University research administrators for the University community in matters relating to research ethics and the use of human participants in research. All REB members are required to complete the TCPS2 online tutorial.
- d. Confidentiality: respect the confidentiality of the research proposals, submission materials, REB deliberations related to any research proposal, and participant complaints; and,
- e. Reporting: provide an annual report summarizing the nature and volume of REB activities to the President.

7. Chair of the Research Ethics Board

7.1. The Chair of the REB is responsible for:

- a) Ensuring that the REB review conforms to the requirements of the TCPS2 (TCPS 2, Article 6.8), University policies, Standard Operating Procedures (SOPs), applicable federal and provincial legislation, standards, and guidelines.
- b) Providing leadership and knowledge dissemination to the REB members on research ethics literature and debates, national and international guidelines, statutes and regulations, as well as University policies and procedures.
- c) Monitoring the REB's decisions for consistency.
- d) Approving all REB decision letters unless otherwise delegated.
- e) Ensuring that REB decisions are recorded accurately and communicated to the PI in writing as soon as possible by the Chair or the Chair's delegate (TCPS2 Article 6.8).
- f) Informing the full REB of any urgent actions taken to suspend or terminate any ongoing research associated with unexpected serious harm/risk to participants, ethical breaches and/or research that is not being conducted in accordance with associated University policies, SOPs, applicable federal and provincial legislation, standards, and guidelines for ratification as soon as possible, no later than 30 days after the action was taken.
- g) Advising the President and/or VPRI on the evaluation of the performance of members of the REB.

8. Vice-Chair of the Research Ethics Board

- 8.1.** The Vice-Chair of the REB shall fulfill the same responsibilities as the Chair of the REB, as outlined in section 7, in a manner proportionate to their role.
- 8.2.** The Vice-Chair shall assume the Chair's duties in their absence, in cases of conflict of interest, or when assigned specific responsibilities by the Chair.

9. General members of the Research Ethics Board

- 9.1.** General REB members shall conduct timely and thorough reviews of applications involving human participants, ensuring the protection of participants' rights and welfare according to the principles of the TCPS2, associated regulations and the University's policies.
- 9.2.** General REB members are expected to attend scheduled meetings regularly, except in cases of professional obligations, religious observances, personal emergencies, or scheduled vacations.
- 9.3.** When the Chair and Vice-Chair are unavailable or in cases of conflict of interest, members may assume decision-making responsibilities as Acting Chair.
- 9.4.** General REB members may be assigned additional ethical responsibilities by the Chair or Vice-Chair as needed.

10. Proportionate Approach to REB Review

- 10.1.** The rigour of the research ethics review shall be proportionate to the level of associated risk to the research participants. The general principle of proportionate review outlines that the more invasive the research, the greater should be the care in assessing the research in accordance to Article 2.9 of the TCPS2. The REB must adopt a proportionate approach to assessing the ethical acceptability of the research. This level of review involves consideration of the foreseeable risks, the potential benefits, and the ethical implications of the research.
- 10.2.** For studies that have been deemed as minimal risk research, the scrutiny level of review is proportionate to the risk level resulting in a delegated review. For studies that have been deemed as above minimal risk, the scrutiny level of review would be higher, resulting in a review by the full REB at a convened meeting.

11. Ad Hoc Advisors

- 11.1.** At the REB's discretion, the REB may invite individuals as ad hoc advisors with competence in special areas to assist in the review of issues that require expertise beyond or in addition to that available on the Board (TCPS2, Article 6.5).
- 11.2.** Ad hoc advisors must provide a written report on the review and participate via teleconference and/or attend the REB meeting for discussion on the review, if deemed necessary by the REB Chair and/or Vice-Chair. However, the ad hoc advisors may not participate in the REB's final deliberation about the proposal

(TCPS2, Article 6.5). The report and discussions are documented in the final REB minutes and stored in the study-specific file.

- 11.3. While ad hoc advisors may complement the REB through their experience, knowledge, or expertise, their input is a form of consultation that may or may not be considered in the REB's final decision. They are not considered REB members and should not be counted in the quorum for an REB, nor be allowed to vote on REB decisions (TCPS2, Article 6.5).

12. Chair and Vice Chair of the REB Selection and Appointments

- 12.1. The President shall appoint the Chair and Vice-Chair of the REB based in consultation with the VPRI and members of the REB. The President may consult with faculty Deans and department Chairs on the Chair and Vice-Chair selection. The Chair and Vice-Chair shall serve for a term of 2 years, renewable for one additional term.
- 12.2. The President can extend the Chair and Vice-Chair's term until a suitable Chair and/or Vice-Chair replacement is available to ensure leadership continuity.
- 12.3. The Chair of the REB must hold a tenured position from an academic institution along with research experience on human participants and knowledge of the TCPS2.
- 12.4. The Vice Chair of the REB may hold a tenured position from an academic institution; however, it is not necessary. The Vice Chair of the REB must have recent research experience on human participants and knowledge of the TCPS2.

13. Removal of the Chair, Vice-Chair, Members of the REB

- 13.1. In the event of unforeseen circumstances necessitating temporary changes with the Chair and/or Vice-Chair, the President shall identify a suitable interim Chair and/or Vice-Chair in consultation with the VPRI and members. For permanent changes to the Chair and/or Vice-Chair, the President shall initiate a transparent selection process to identify viable candidates.
- 13.2. The decision to remove a member due to unforeseen circumstances necessitating temporary or permanent changes shall be made by the Chair of the REB, in consultation with the Vice-Chair and/or the VPRI, with the approval of the President. Written notice of the decision will be provided to the member, along with the reasons for removal.

14. Quorum

- 14.1. As per TCPS2 Articles 6.4 and 6.9, quorum requirements shall consist of:

- a) At least two members having expertise in relevant research disciplines, fields, and methodologies covered by the REB.
- b) At least one member knowledgeable in ethics.
- c) At least one member knowledgeable in the relevant law (but that member should not be the university's legal counsel or risk manager).
- d) At least one community member who has no affiliation with the university.

15. Meetings

- 15.1.** The REB shall hold at most twelve meetings each year to review all proposals involving human participants and human materials that require a review by the full Board. Meetings are to be held monthly and the Chair of the REB through the Office of the VPRI shall set dates. Additional meetings will be held when necessary, at the request of the Chair, Vice-Chair or members of the REB. Research proposals receiving a delegated review will follow the applicable SOPs of the REB.
- 15.2.** The REB meetings shall be conducted in hybrid format to allow members of the REB to participate either in person or remotely via videoconference, teleconferencing, or other technologies to attend a meeting to foster collaboration and enhance accessibility.
- 15.3.** Attendance at REB meetings ensures active participation and contributes to the effectiveness of the ethics review process. The REB members are expected to attend all meetings; however, the Chair and Vice-Chair of the REB understands that planned and unplanned absences may arise that can prevent members from attending a scheduled meeting. The Chair and Vice-Chair of the REB will accommodate absences within reason. For planned and/or unplanned absences, members are expected to provide as much notice as possible to the Chair, Vice-Chair and/or Research Ethics Administrators about the absence.
- 15.4.** Consistent failure to attend the REB meetings may result in a review of the membership status and/or loss of membership on the REB. The Chair and Vice-Chair of the REB understands that individual circumstances may vary and membership removal from the REB will be made on a case-by-case basis. The Chair and/or Vice-Chair of the REB will notify the President to obtain a suitable member replacement for the REB, in consultation with the VPRI.
- 15.5.** The REB should accommodate reasonable requests from the PI and/or University member(s) to participate in discussions of their research proposal(s) at the REB meeting. However, the PI and/or project team members shall not be present during the deliberation and decision-making of the research status going forward for the study.
- 15.6.** REB meetings are closed to the University members and general public to maintain the integrity of the REB's review process. However, the REB Chair

and/or Vice-Chair may, at their discretion and on a case-by-case basis, allow external attendance.

- 15.7.** REB minutes must be taken at every meeting to document the following: meeting attendance (including the presence of ad hoc reviewers, guests or observers); conflict of interest declarations and recusals; summary of discussions; actions taken by the REB on each agenda item requiring full REB action; and, final voting results, including for, against, and abstentions.
- 15.8.** REB minutes are to only be accessible to REB members, authorized ORS personnel, the VPRI and President. For internal or external audits of research monitoring, reconsideration requests, and/or appeals, the study files, minutes and other relevant documentation will be made accessible to authorized representatives of the University, sponsors and/or funding agencies.

16. Decision Process

- 16.1.** For research proposals that qualify for a review by the full board, a fully detailed review will occur at a convened REB meeting. When a research proposal has been reviewed by the full board, the REB may delegate the responsibility to the Chair and/or Vice-Chair of the REB post-review to synthesize the clarifications/concerns raised by the REB into a decision letter and assess the PI's proposed responses to the decision letter. When the investigator addresses all clarifications/concerns of the REB, the REB delegates authority to the Chair and/or Vice-Chair to issue approval.
- 16.2.** The Chair and/or Vice-Chair of the REB or delegate will determine which research proposals qualify for delegated versus full board review. On behalf of the full REB, the Chair and Vice-Chair of the REB are delegated the authority to review and approve delegated research proposals, change requests, ongoing activities, and monitor reports of adverse events and unanticipated problems.
- 16.3.** The Research Ethics Administrators will communicate all decisions of the REB in writing to the PI.
- 16.4.** Delegated decisions and actions of the Chair and/or Vice-Chair of the REB will be reported to the full REB at the next available opportunity.

17. Conflicts of Interest

- 17.1.** Members of the REB must disclose any real, apparent, or perceived conflicts of interest regarding a proposal under review to the Chair and/or Vice-Chair of the REB. Members cannot be present for any REB discussion and cannot participate in the decision process for a proposal in which they have any vested interest and/or named as a project team member. The minutes shall reflect that a conflict of interest was declared and whether the REB member was removed from the deliberations.

- 17.2.** Members of the REB recusing themselves due to conflicts of interest are not counted towards quorum requirements.

MONITORING AND REVIEW

- 18.** The REB Terms of Reference will be reviewed as necessary, and at least every three years (unless another timeframe is required for compliance purposes). The REB, VPRI, and ORS are responsible to monitor and review these terms.

RELATED POLICIES, PROCEDURES & DOCUMENTS

- 19.** Tri-Council Policy Statement 2: Ethical Conduct for Research Involving Humans

Classification Number	LCG 1124
Framework Category	Legal, Compliance and Governance
Approving Authority	Board of Governors
Policy Owner	President
Approval Date	DRAFT FOR APPROVAL
Review Date	To be assigned
Supersedes	Research Ethics Policy, June 2013; Editorial Amendments, February 18, 2020

POLICY Item Approved By	Board of Governors
Date approved	April 18, 2013

UOIT RESEARCH ETHICS POLICY

1. Purpose

FOR RESEARCH INVOLVING HUMAN PARTICIPANTS

PURPOSE

- This ~~policy sets out~~ Policy and its related Procedure describe the standards, requirements, and responsibilities that apply to ~~research~~ Research involving ~~human participants~~ Human Participants at the University of Ontario Institute of Technology (UOIT) in accordance with the most recent Tri-Council Policy Statement 2: Ethical Conduct for Research Involving Humans (TCPS2), as well as Canadian and international ethical standards and regulations.

DEFINITIONS

- For the purposes of this Policy the following definitions apply:

"Auspices" means any support, guidance, sponsorship or approval from a person or organization in which the Research is being conducted under.

"Course-Based Research" defines Research activities intended solely for pedagogical purposes which are normally required of students (at all levels) with the objective of providing students with exposure to research methods in their field of study (e.g., interviewing techniques). These activities must not be part of a University Member's own research program or student theses.

"Ethics Approval" refers to the ethical acceptability of the Research Proposal granted by an REB in accordance with this Policy.

"Ethics Review Agreement" represents an agreement between the University and another research institution or organization that authorizes an alternative model(s) for ethics review of

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Research involving Human Participants. Such agreements may or may not be reciprocal in nature.

“Human Biological Materials” refers to any human tissues, organs, blood, plasma, serum, DNA, RNA, proteins, cells, skin, hair, nail clippings, urine, saliva and other body fluids, embryos, fetuses, fetal tissues, reproductive materials, and stem cells collected from participants for Research purposes.

“Human Participants” describes individuals whose data, biological materials, or responses to interventions, stimuli or questions by a researcher are gathered or utilized for the purposes of a Research Proposal and/or answering the research question(s).

“Minimal Risk” is defined as Research in which the probability and magnitude of possible harm implied by participation in the Research is no greater than that encountered by participants in those aspects of their everyday life that relate to the Research.

“Multi-Jurisdiction Research” is Research involving humans that may require the involvement of multiple Canadian institutions and/or multiple Canadian REBs, but is not limited to, the following situations:

- a) a Research Proposal conducted by a team of University Members affiliated with different institutions;
- b) several Research Proposals independently conducted by a University Member affiliated with different institutions, with data combined at some point to form one overall Research Proposal;
- c) a Research Proposal conducted by a University Member, where the Research Proposal involves collecting data or recruiting participants at different institutions;
- d) a Research Proposal conducted by a University Member who has multiple institutional affiliations. For example, two universities, a university and a college, or a university and a hospital;
- e) a Research Proposal conducted by a University Member that requires the limited collaboration of individuals affiliated with different institutions or organizations (e.g., statisticians, lab or x-ray technicians, social workers, or school teachers); or
- f) a Research Proposal that a University Member conducts under the Auspices of a Canadian research institution in another province, territory, or country.

“Non-Compliance” means a failure to follow the most recent Tri-Council Policy Statement 2 (TCPS2), University policies, procedures, communications, and/or the approved REB Proposal. Non-compliance can include, but is not limited to, failure to obtain REB approval before starting a Research Proposal, inadequate supervision of the Research, failure to report adverse events or Proposal changes to the REB, failure to provide ongoing progress reports, or significant deviation(s) from the approved Proposal.

“Non-University Member” means any individual involved in a Research Proposal who is not directly affiliated with the University.

“Principal Investigator (PI)” is the head of the research team who has overall responsibility for the ethical conduct of the Research Proposal and for the actions of any member(s) of the

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research team. The PI is a University faculty member or staff. The PI is responsible for communicating any changes to the Research Proposal, material incidental findings, new information, and/or unanticipated events to their own REB as well as to local site University Members for multi-site Research Proposals, who must then inform their respective local REBs.

“Proposal” refers to the REB application, Research protocol, and/or supporting documents.

“Research” is defined as an undertaking intended to extend knowledge through disciplined inquiry and/or systematic investigation. Research involving Human Participants may include, but is not limited to, Proposals where data are derived through:

- a. the collection of information through any interaction or intervention with a living individual;
- b. the Secondary Use of Data previously collected from Human Participants;
- c. identifiable private information about an individual; and/or
- d. human remains, cadavers, human organs, tissues and biological fluids, embryos, or fetuses.

“REB” refers to the Research Ethics Board authorized by the University.

“Secondary Use of Data” is any identifiable and/or confidential data derived from Human Participants undergoing an alternate use for Research purposes when the information was originally collected for a purpose other than the current Research Proposal.

“Student Researcher” is a student enrolled at the University who conducts research involving human participants as part of their academic program requirements. This includes research undertaken for coursework, independent study, undergraduate or graduate theses, or other scholarly activities supervised by a faculty member. Student researchers are responsible for adhering to the TCPS2, applicable regulatory requirements and institutional policies.

“Tri-Council Policy Statement 2: Ethical Conduct for Research Involving Humans (TCPS2)” is the joint policy of Canada’s three federal research agencies – the Canadian Institutes of Health Research (CIHR), the Natural Sciences and Engineering Research Council of Canada (NSERC), and the Social Sciences and Humanities Research Council of Canada (SSHRC). This policy outlines ethical norms required and relevant to the conduct of Research involving humans.

“University” refers to the University of Ontario Institute of Technology.

“University Member” means any member of the University community who teaches, conducts research or works at or under the auspices of the University and includes any of the following:

- a. A person who is an employee of the university (core or complementary faculty members, staff, adjunct faculty, research personnel);
- b. Any person who is an appointee (including a volunteer on research related committees and boards) of the University.
- c. Undergraduate or graduate students, post-doctoral fellows, visiting scholars and any other research personnel while they are engaged in research or scholarly activities under supervision of a Member.

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SCOPE AND AUTHORITY

3. This Policy applies to all Research involving Human Participants including:

- Research conducted by any University Member(s) and Non-University Member(s);
- Research undertaken under the Auspices of, or in affiliation with the University, or in University-owned facilities, or utilizing University resources;
- Research on human remains, cadavers, tissues, or biological fluids;
- Course-Based Research activities that require students to collect information about Human Participants or analyze human remains, tissues, or fluids;
- Research requiring access to University students, staff, and/or faculty members; and/or
- off-site and Multi-Jurisdiction Research.

4. The President or successor thereof is the Policy Owner and is responsible for the implementation, administration, and interpretation of this Policy through the Vice-President Research and Innovation (VPRI).

POLICY

2. POLICY

The University is committed to advancing the highest ethical standards of ~~research~~Research involving ~~human participants~~Human Participants. The University shall achieve this standard through its compliance with the ~~most current editions of the~~ Tri-Council Agreement on the Administration of Agency Grants and Awards by Research Institutions, the Tri-Council Policy Statement 2: Ethical Conduct for Research Involving Humans (TCPS2), and all applicable ~~current~~ regulatory requirements.

The University also values and respects academic freedom, which must be complimented by the requirement for Research involving Human Participants to meet high ethical standards and compliance with regulatory requirements. In doing so, the University shall ~~at all times~~ maintain respect for human responsible conduct of Research in a manner that respects the rights, ~~dignity in its research activities,~~ welfare of research participants, as well as protect research participants from possible harm which is expressed through the ~~three core principles of the Tri-Council Statement: respect for persons, concern for welfare, and justice-~~TCPS2.

The University, through its establishment of a Research Ethics Board (REB), will oversee the ethical acceptability of all ~~research~~Research involving humans conducted under the ~~auspices~~Auspices of the ~~university~~University, regardless of where the Research is conducted, for the purposes of achieving the highest ethical standards of research.

(TCPS2, Article 6.1). All ~~research~~Research involving ~~human participants~~Human Participants shall adhere to the requirements of this ~~policy~~Policy and ~~is the~~ associated Standard Operating Procedures, as well as applicable federal and provincial legislation, standards, ~~guidelines and regulations- and guidelines.~~ University Members are responsible for being aware of and adhering to the standards of this Policy.

2.1 UOIT Research Ethics Board

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The Research Ethics Board shall oversee all research involving human participants, as defined in TCPS 2 Section 2.1 that is conducted under the auspices of the University to ensure compliance with university policies and procedures, and all applicable regulatory requirements. The Research Ethics Board shall be responsible for reviewing research for its ethical acceptability on behalf of the institution and pay careful attention to the proportions of risk and benefit. The Research Ethics Board has the authority to approve, reject, propose modifications to, or terminate any proposed or ongoing research involving human participants.

All UOIT research involving human participants will proceed only after ethical approval has been granted by the Research Ethics Board.

The Research Ethics Board shall report to the President. Its membership shall be comprised of at least six members, including: one core faculty member to Chair the Board, two members with expertise in relevant research disciplines, fields, methodologies covered by the Research Ethics Board, one member knowledgeable in ethics, one community member who is not affiliated with the institution and one member who is knowledgeable in the relevant law when biomedical research is under review. (Research Ethics Board SOP 100: Research Ethics Board Administration).

5. 2.2 Research Involving Human Participants and/or Human Biological Materials

5.1. All research involving human participants and Human Biological Materials being conducted under the auspices of UOIT the University shall be subject to ethical review and approval by the UOIT Research Ethics Board University REB, regardless of whether the research is funded or unfunded. Researchers, which includes off-site and Multi-Jurisdiction Research (TCPS2, Article 6.1).

5.2. University Members wishing to engage in research involving human participants and/or Human Biological Materials shall receive written approval from the Research Ethics Board REB prior to the commencement of their activities. (TCPS2, Article 2.1). If the research is funded then no research funds shall be used to support research activities involving human participants and/or Human Biological Materials until the Research Ethics Board REB has approved the research and issued a written approval. formal written approval (Agreement on the Administration of Agency Grants and Awards by Research Institutions, 2018).

Approved research activities involving human participants and/or Human Biological Materials shall be subject to ongoing review and monitoring by the UOIT Research Ethics Board University REB to ensure the ongoing ethical acceptability in accordance with the Tri-Council Statement, university policy and TCPS2, University policies and procedure and any applicable current regulatory requirements. (Research Ethics Board SOP 200: Research Ethics Board Operations).

2.3 Non-Compliance

5.3. The Research Ethics Board may stop any research action or activity involving human participants that fails to comply with the approved research protocol, current federal and provincial regulatory requirements, and/or UOIT research policies and procedures. In such cases, the matter will be dealt with in accordance to Research Ethics Board SOP 200: Research Ethics Board Operations. Issues of non-compliance that constitutes a breach of responsible conduct of research shall be addressed

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through the *Integrity in Research and Scholarship* policy, any applicable regulatory requirements (TCPS2, Article 2.8).

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2.4 Reconsideration and Appeal

Researchers have the right to request, and the UOIT Research Ethics Board shall provide, reconsideration of decisions affecting a research project. If reconsideration is not successful, decisions of the Research Ethics Board may be appealed according to the process for appeal (*Research Ethics Board SOP 200: Research Ethics Board Operations*). The decision made by the appeals board is final.

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3. SCOPE AND AUTHORITY

5.4. University Members and the REB must be aware of additional approvals from various officials, relevant agencies committees or groups under study to access research sites or participants. Before the Proposal commences, Ethics Approval and all other required approvals with respect to such Research Proposal must be obtained (TCPS2, Chapter 3).

6. President

- 6.1. The President is responsible for the implementation of UOIT's Research Ethics Policy through the Research Ethics Board. The university, through the Office of the Vice-President Research, Innovation and International, is committed to providing education and shall establish the University REB, define an appropriate reporting relationship, and provide the REB with necessary and sufficient ongoing financial and administrative resources, through the VPRI, for the effective and efficient operation of the REB to fulfill its mandate (TCPS2, Article 6.2).
- 6.2. The President has delegated decision-making authority to the REB to review, approve, reject, propose modifications, terminate any proposed ongoing Research involving Human Participants and/or Human Biological materials in accordance with the TCPS2 (TCPS2, Article 6.3).
- 6.3. The President, other University Members and/or Non-University Members shall respect the independence, accountability, decision-making and authority delegated to the REB and may not override an REB decision to a Research Proposal that was made on ethical grounds and in accordance with the TCPS2 (TCPS2, Article 6.2).

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7. Vice-President Research and Innovation (VPRI)

- 7.1. Under the authority of the President, the VPRI bears the responsibility for developing and implementing this Policy. The VPRI must provide the REB with the appropriate financial and administrative resources (e.g. research ethics administration staff, a research ethics office), financial support to the Research Ethics Board to fulfill their duties. The Research Ethics Board, policy development and interpretation and provision of research ethics training and education opportunities to the REB and University Members to fulfill its mandate and meet the ethical requirements of the TCPS2 (TCPS2, Article 6.2).
- 7.2. In consultation with the REB, the VPRI has the authority to enter into any Ethics Review Agreements with other institutions to conduct the ethics review and approval of the Research.

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8. University Research Ethics Board (REB)

8.1. The REB shall function independently in the decision-making process to carry out its role effectively and to properly apply the core principles of the TCPS – the Tri-Council Policy Statement: Ethical Conduct for Research Involving Humans. TCPS2, applicable procedures and regulations (TCPS2, Article 6.2).

8.2. This policy applies. The Chair, Vice-Chair and members of the REB are accountable to all teaching, the President for the integrity of its research ethics review process (TCPS2, Article 6.2).

8.3. The REB may delegate research ethics reviews to a designated sub-committee of the REB. The sub-committee must be members of the REB and shall have relevant experience, expertise, training, and resources to review the ethical acceptability of all aspects of the Proposal in accordance to the TCPS2 (TCPS2, Article 6.4).

8.4. A representative of the REB or other programs or delegate of the REB shall issue annual public reports summarizing the REB's activities and initiatives relevant to the ethics review of Research involving research on humans (TCPS2, Article 6.1).

9. University Deans, Directors and Department Chairs

9.1. University Deans, Directors, and Department Chairs are required to understand and adhere to this Policy, relevant ethical guidelines, and applicable regulations. They are responsible for ensuring that research involving human participants, including is conducted ethically within their respective areas and for staying informed about ongoing research. Additionally, they must foster an environment that supports ethical research practices by promoting broad awareness of this Policy and the importance of ethics review.

10. University Members

10.1. All University Member(s) must be familiar with and comply with this Policy, applicable ethical guidelines, and associated regulations. Additionally, they must foster an environment that supports ethical research practices by promoting broad awareness of this Policy and the importance of ethics review.

11. University Members as the Principal Investigator

11.1. The University Member who is named as the PI must ensure that Ethics Approval is obtained prior to the start of Research activities.

11.2. The University Member who is named as the Principal Investigator (PI) has the primary responsibility to oversee their Research Proposal and ensure it is carried out in an ethical manner and in accordance with applicable ethical guidelines and associated regulations. In addition, they are responsible for the protection of the rights and welfare of Human Participants and human materials.

11.3. The University Member PI has the responsibility to ensure that the members of the research team comply with the Proposal as outlined in the REB application and supporting materials.

11.4. The University Member PI shall ensure that the members of the research team are aware of the contents of this Policy and of other applicable ethical guidelines and

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regulations that are relevant to their responsibilities. In addition, the University PI shall ensure that all individuals under their supervision have the requisite knowledge, training, and competence to carry out their Research Proposal to ensure compliance with the TCPS2, applicable guidelines and associated regulations.

- 11.5. University Member PIs who supervise undergraduate or graduate students accept the responsibility for overseeing the ethical conduct of the student's Research Proposal, regardless of whether the student is considered the primary researcher.

12. Student Researchers

- 12.1. All student Research Proposals must have a PI who is an individual that is employed by the University and/or holds an appointment with the University, where it will be a joint responsibility of the University Member PI and the student researcher to ensure that the Proposal receives Ethics Approval prior to the start of Research activities, complies with the provisions of this policy, and applicable ethical guidelines and regulations.

13. Reconsideration and Appeals

- 13.1. Where University Members disagree with the REB over a decision regarding a Research Proposal that cannot be resolved through discussions, the PI is entitled to a reconsideration by the REB (TCPS2, Article 6.18).
- 13.2. University Members and REBs should make every effort to resolve disagreements through a reconsideration process. If a disagreement between the University Member and the REB cannot be resolved through reconsideration, the University Member has the option of appealing the REB decisions through the REB's appeal process (TCPS2, Article 6.18 to 6.20).
- 13.3. In consultation with the REB, the VPRI shall select an external REB with requisite knowledge and expertise that meets the procedural requirements of the TCPS2 as an ad-hoc appeal board to ensure an arm's length review.
- 13.4. The decisions of the appeal board shall be final and binding and will be adopted by the University REB.

14. Non-Compliance and Responsible Conduct of Research

- 14.1. The VPRI, in consultation with the REB, may stop any Research action or activity involving Human Participants that fails to comply with the approved Research Proposal, current federal and provincial regulatory requirements, and/or University research policies and procedures. In such cases, the matter will be dealt with in accordance with applicable REB procedures. Issues of Non-Compliance that constitute a breach of responsible conduct of research shall be addressed through the University's Policy on the Responsible Conduct of Research and Scholarship.

MONITORING AND REVIEW

15. This policy will be reviewed as necessary and at least every three years (unless another timeframe is required for compliance purposes). The VPRI, or successor thereof, is responsible to monitor and review this policy.

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RELEVANT LEGISLATION

- a) ~~Part C, Division 5 of the Food and Drug Regulations of Health Canada; Research conducted by any individual or group affiliated with the University;~~
- b) ~~Research undertaken under the auspices of, or in affiliation with, UOIT, or in university owned facilities, or utilizing university resources;~~
- c) ~~Research on human remains, cadavers, tissues, biological fluids~~
- d) ~~Course based activities that require students to collect information about human participants or analyze human remains, tissues, or fluids;~~
- e) ~~Research requiring access to UOIT students, staff, and/or faculty members~~

4. Research Ethics Board Standard Operating Procedures (SOP)

The following Standard Operating Procedures are applicable to the Research Ethics Board and their functioning:

16. ~~REB SOP 100: Research Ethics Board~~

~~17. Food and Drug Administration (FDA) in the USA;~~

18. ~~US Code of Federal Regulations (CFR); REB SOP 200;~~

19. ~~Ontario Personal Health Information Protection Act 2004 (PHIPA) and its applicable regulations; Other regulatory body that guides research using Human Participants.~~

RELATED POLICIES, PROCEDURES

~~20. Conflict of Interest in Research Ethics Board Operations~~

~~21. Related Policies Payments to Research Participant~~

~~22. Policy and Procedures on Expenses~~

~~23. Tri-Council Agreement Policy on the Administration Responsible Conduct of Agency Grants and Awards by Research Institutions, Version: 2007 and Scholarship~~

~~24. The Second Edition of the Responsibilities of Graduate Program Directors, Faculty Advisors, Research Supervisors and Graduate Students~~

~~25. Tri-Council Policy Statement 2: Ethical Conduct for Research Involving Humans, 2010;~~

~~2.1.3 UOIT's Integrity in Research and Scholarship Policy, approved May 2003.~~

6. Forms and Related Documents

~~2.1.4 REB Application for Ethical Review Form~~

~~2.1.5 Course based Research Request Form~~

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- [2.1.6 Secondary Use of Data Form](#)
- [2.1.7 Adverse/Unanticipated Event Report Form](#)
- [2.1.8 Change Request and Study Renewal Form](#)
- [2.1.9 Research Project Completion Form](#)

7. Regulatory Bodies

- [Tri Council Policy Statement: Guidelines on Research Involving Human Subjects, Second Edition;](#)
- [26. The International Conference on Harmonisation \(ICH\) Good Clinical Practice \(GCP\) Consolidated Guideline;](#)
- [Part C, Division 5 of the Food and Drug Regulations of Health Canada;](#)
- [Food and Drug Administration \(FDA\) in the USA;](#)
- [US Code of Federal Regulations \(CFR\); and](#)
- [The Ontario Personal Health Information Protection Act 2004 \(PHIPA\) and its applicable regulations](#)
- [27. Tri-Agency \(the Agreement on the Administration of Agency Grants and Awards by Research Institutions\). Term of Agreement from April 1, 2023 to March 31, 2028.](#)
- [Any other regulatory body that guides research using human participants](#)

RELATED FORMS AND DOCUMENTS

- [28. REB Application for Ethical Review Form;](#)
- [Course-Based Research Request Form;](#)
- [Secondary Use of Data Form;](#)
- [Human Tissue Samples in Research;](#)
- [Multi-Jurisdictional Research \(MJR\) Form;](#)
- [Request for Exemption Form;](#)
- [Adverse/Unanticipated Event Report Form;](#)
- [Change Request;](#)
- [Study Renewal Form; and](#)
- [Research Project Completion Form](#)

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Appendix A – Research Ethics Board Terms of Reference

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RESEARCH ETHICS BOARD TERMS OF REFERENCE

PURPOSE

1. The University Research Ethics Board (REB) was established to ensure that all research involving human participants meets the research ethical standards, requirements and responsibilities in accordance with the most recent Tri-Council Policy Statement 2: Ethical Conduct for Research Involving Humans (TCPS2), associated regulations (TCPS2, Article 6.1) and the University's Research Involving Human Participants Policy. The TCPS2 is a joint policy of Canada's three federal research agencies – the Canadian Institutes of Health Research (CIHR), the Natural Sciences and Engineering Research Council of Canada (NSERC), and the Social Sciences and Humanities Research Council of Canada (SSHRC). The Tri-Councils only provide funding to researchers and institutions that are compliant with the TCPS2. The REB endorses the core ethical principles of the TCPS2, which includes respect for persons, concern for welfare, and justice.

DEFINITIONS

2. For the purposes of this Policy the following definitions apply:

"Auspices" stands for any support, guidance, sponsorship or approval from a person or organization in which the research is being conducted under.

"Human Biological Materials" refers to any human tissues, organs, blood, plasma, serum, DNA, RNA, proteins, cells, skin, hair, nail clippings, urine, saliva and other body fluids, embryos, fetuses, fetal tissues, reproductive materials and stem cells collected from participants for research purposes.

"Jurisdiction" means the limits or territory of power, right or authority that may be exercised.

"Minimal risk" is defined as research in which the probability and magnitude of possible harms implied by participation in the research is no greater than those encountered by participants in those aspects of their everyday life that relate to the research.

"Multi-Jurisdiction Research" is research involving humans that may require the involvement of multiple Canadian institutions and/or multiple Canadian REBs, but is not limited to, the following situations:

- a) A research proposal conducted by a team of University Members affiliated with different institutions.
- b) Several research proposals independently conducted by a University Member affiliated with different institutions, with data combined at some point to form one overall research proposal.
- c) A research proposal conducted by a University Member, where the research proposal involves collecting data or recruiting participants at different institutions.

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- d) A research proposal conducted by a University Member who has multiple institutional affiliations. For example, two universities, a university and a college, or a university and a hospital.
 - e) A research proposal conducted by a University Member that requires the limited collaboration of individuals affiliated with different institutions or organizations (e.g., statisticians, lab or x-ray technicians, social workers, or school teachers).
 - f) A research proposal that a University Member conducts under the auspices of a Canadian research institution in another province, territory, or country.

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“Non-University Member” means any individual involved in a Research Proposal who is not directly affiliated with the University.

“Principal Investigator (PI)” is the head of the research team who has overall responsibility for the ethical conduct of the study, and for the actions of any member of the research team. The PI is responsible for communicating any changes to the study, material incidental findings, new information, and/or unanticipated events to their own REB as well as to local site PI for multi-site studies, who must then inform their respective local REBs.

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“Research” is defined as an undertaking intended to extend knowledge through disciplined inquiry and/or systematic investigation. Research involving human participants may include, but is not limited to, proposals where data are derived through:

- a. the collection of information through any interaction or intervention with a living individual;
- b. the secondary use of data previously collected from human participants;
- c. identifiable private information about an individual; and/or
- d. human remains, cadavers, human organs, tissues and biological fluids, embryos, or fetuses.

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“Research Ethics Administrators” are members of the Office of Research Services which includes the Research Ethics Assistant, Research Ethics Coordinator, Research Ethics Officer and Manager of Research Ethics.

REB staff are ex-officio non-voting members. Provide administrative and operational support for the REB to fulfill its mandate.

“REB” refers to the Research Ethics Board authorized by the University.

“Tri-Council Policy Statement 2: Ethical Conduct for Research Involving Humans (TCPS2)” is a joint policy of Canada’s three federal research agencies – the Canadian Institutes of Health Research (CIHR), the Natural Sciences and Engineering Research Council of Canada (NSERC), and the Social Sciences and Humanities Research Council of Canada (SSHRC). This policy outlines ethical norms related to the conduct of research involving humans.

“University” refers to the University of Ontario Institute of Technology.

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“University Member” means any individual who is:

- a. employed by the University;
- b. registered as a student, in accordance with the academic regulations of the University;
- c. holding an appointment with the University, including paid, unpaid and/or honorific appointments; and/or
- d. otherwise subject to University policies by virtue of the requirements of a specific policy and/or the terms of an agreement or contract.

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MANDATE

3. The REB reviews and oversees all research involving human participants conducted within the University's jurisdiction or under the auspices of University members, which includes off-site and multi-jurisdiction research, to ensure that it meets ethical principles and that it complies with all applicable regulations and guidelines pertaining to human participant protection. These activities may be conducted on- or off-campus and may be funded or unfunded research. The REB shall determine the ethical acceptability of research involving human participants or human biological materials, with a primary objective of protecting the rights and welfare of participants who take part in research conducted within the jurisdiction and/or under the auspices of the University.

- 3.1. The REB was established and is empowered by the President of the University to review the ethical acceptability of research on behalf of the University, including approving, rejecting, proposing modifications to, or terminating any proposed or ongoing research involving humans (TCPS2, Article 6.2).

4. Accountability and Reporting Relationships

- 4.1. The President has delegated decision-making authority to the REB in accordance with the TCPS2 standards (TCPS 2, Article 6.3).
- 4.2. The Chair, Vice-Chair, and members of the REB are accountable to the President for the integrity of its research ethics review process.
- 4.3. The Chair, Vice-Chair, and members of the REB shall report everyday administrative matters to the Vice-President Research and Innovation (VPRI).
- 4.4. The REB shall function independently in the decision-making process to carry out its role effectively and apply the core principles of the TCPS2 and application procedures and regulations (TCPS2, Article 6.2).
- 4.5. The President, other University Members and/or non-University members shall respect the independence, accountability, and authority delegated to the REB and may not override a REB decision to a research proposal that was made on ethical grounds and in accordance with the TCPS2 (TCPS 2, Article 6.3).

5. Composition and Appointment of Members

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- 5.1.** The membership of the REB is designed to ensure competent and independent research ethics review (TCPS2, Article 6.4). Voting members of the REB shall consist of:
- a) A minimum of one member from each faculty within the University with expertise in relevant research disciplines, fields, and methodologies covered by the REB. As needed, additional members may be added to the membership.
 - b) A minimum of one community member who has no affiliation with the University.
 - c) One member knowledgeable in ethics. This can be someone who has a teaching or research specialization in ethics, or someone who has had extensive experience in research ethics.
 - d) One member whose research involves Indigenous people, if available.
 - e) A minimum of one member with a biomedical background.
 - f) One member knowledgeable in Canadian laws relevant to the research being reviewed (but the member should not be the University's legal counsel or risk manager). This is mandatory for biomedical research and is advisable, but not mandatory, for other areas of research (TCPS2 Article 6.4c).

The membership composition outlined above does not include the Chair, Vice-Chair and Research Ethics Administrators.

- 5.2.** University student members, while optional, may be included in the REB membership. Priority is given to graduate students due to their advanced academic standing and research experience. Undergraduate students with relevant research experience may also be considered for membership.
- 5.3.** To ensure the independence of REB decision-making, senior University administrators (e.g. vice-president of research, director general, director of business development or members of the Board of Governors) shall not serve on the REB, or directly or indirectly influence the REB decision-making process (TCPS2, Articles 6.2 and 6.10).
- 5.4.** Members of the REB shall be appointed by the President on recommendation of the members of the REB and VPRI. The REB and/or VPRI may consult with faculty Deans and department Chairs in maintaining appropriate REB membership. In addition, University administration, REB members, and the broader community can nominate potential members. Self-nominations can also be accepted by sending a letter to the Chair, Vice-Chair of the REB and/or the Research Ethics Administrators. The President is responsible for replacing members. As needed, the President can delegate this responsibility to the VPRI.
- 5.5.** Appointments of general members shall range from two to three years to allow for continuity of membership during transition periods among member(s).

5.6. The VPRI through the Office of Research Services (ORS) will provide the REB with necessary and sufficient ongoing financial, administrative resources and Research Ethics Administrators for the effective and efficient operation of the REB to fulfill its mandate (TCPS2, Article 6.2). The Research Ethics Administrators are ex-officio non-voting members and primarily provide administrative and operational support for the REB to fulfill its mandate. Research Ethics Administrators shall have the necessary qualifications, as well as initial and continuing training, to appropriately perform their roles and responsibilities (TCPS2, Article 6.2).

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6. Responsibilities

6.1. The REB ensures compliance to the Tri-Council Policy Statement 2: Ethical Conduct for Research Involving Humans (TCPS2), the University's Research Involving Human Participants Policy and associated procedures. For clinical trials, the REB follows Health Canada's Food and Drugs Act, the International Conference on Harmonization (ICH) Good Clinical Practice: Consolidated Guideline, and where applicable, U.S. federal regulations. The University REB also operates under applicable federal and provincial regulations.

6.2. Specifically, the REB's responsibilities include:

a. Ethics review:

- i. review all research proposals and make decisions on the ethical acceptability of all research involving human participants and/or human biological materials;
- ii. request, receive, and share any information involving the research that the REB considers necessary to fulfil its mandate, while maintaining confidentiality and respecting privacy. This may include research tools/materials and supporting documentation;

b. Compliance and monitoring:

- i. provide research ethics oversight to ensure the ethical conduct of the research;
- ii. ensure that all research proposals have a favorable risk/benefit ratio for research participants and respect a person's right for self-determination and autonomy;
- iii. ensure equitable distribution of the benefits and burdens of the research proposal;
- iv. monitor and review ongoing activities such as adverse events, unanticipated problems, continuing review, and change requests before the changes are implemented;
- v. suspend, terminate, or place restrictions on any ongoing research that has been associated with unexpected serious harm/risk to participants, ethical breaches, and/or research that is not being conducted in accordance with associated University policy.

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Standard Operating Procedures, applicable federal and provincial legislation, standards, and guidelines;

- vi. take any actions considered reasonably necessary and consistent with the TCPS2 and University policies and procedures to ensure the protection of the rights, safety, and well-being of participants in research conducted under the REB's jurisdiction;

c. Education:

- i. act as a resource on matters of research ethics for the University;
- ii. develop and review policies and procedures regarding ethical issues of human participants in research and teaching proposals through a coordinated effort with the VPRI and/or delegate;
- iii. participate in continuing education organized by the University research administrators for the University community in matters relating to research ethics and the use of human participants in research. All REB members are required to complete the TCPS2 online tutorial.

d. Confidentiality: respect the confidentiality of the research proposals, submission materials, REB deliberations related to any research proposal, and participant complaints; and,

e. Reporting: provide an annual report summarizing the nature and volume of REB activities to the President.

7. Chair of the Research Ethics Board

7.1. The Chair of the REB is responsible for:

- a) Ensuring that the REB review conforms to the requirements of the TCPS2 (TCPS 2, Article 6.8), University policies, Standard Operating Procedures (SOPs), applicable federal and provincial legislation, standards, and guidelines.
- b) Providing leadership and knowledge dissemination to the REB members on research ethics literature and debates, national and international guidelines, statutes and regulations, as well as University policies and procedures.
- c) Monitoring the REB's decisions for consistency.
- d) Approving all REB decision letters unless otherwise delegated.
- e) Ensuring that REB decisions are recorded accurately and communicated to the PI in writing as soon as possible by the Chair or the Chair's delegate (TCPS2 Article 6.8).
- f) Informing the full REB of any urgent actions taken to suspend or terminate any ongoing research associated with unexpected serious harm/risk to participants, ethical breaches and/or research that is not being conducted in accordance with associated University policies, SOPs, applicable federal and provincial legislation, standards, and guidelines for ratification as soon as possible, no later than 30 days after the action was taken.
- g) Advising the President and/or VPRI on the evaluation of the performance of members of the REB.

8. Vice-Chair of the Research Ethics Board

- 8.1.** The Vice-Chair of the REB shall fulfill the same responsibilities as the Chair of the REB, as outlined in section 7, in a manner proportionate to their role.
- 8.2.** The Vice-Chair shall assume the Chair's duties in their absence, in cases of conflict of interest, or when assigned specific responsibilities by the Chair.

9. General members of the Research Ethics Board

- 9.1.** General REB members shall conduct timely and thorough reviews of applications involving human participants, ensuring the protection of participants' rights and welfare according to the principles of the TCPS2, associated regulations and the University's policies.
- 9.2.** General REB members are expected to attend scheduled meetings regularly, except in cases of professional obligations, religious observances, personal emergencies, or scheduled vacations.
- 9.3.** When the Chair and Vice-Chair are unavailable or in cases of conflict of interest, members may assume decision-making responsibilities as Acting Chair.
- 9.4.** General REB members may be assigned additional ethical responsibilities by the Chair or Vice-Chair as needed.

10. Proportionate Approach to REB Review

- 10.1.** The rigour of the research ethics review shall be proportionate to the level of associated risk to the research participants. The general principle of proportionate review outlines that the more invasive the research, the greater should be the care in assessing the research in accordance to Article 2.9 of the TCPS2. The REB must adopt a proportionate approach to assessing the ethical acceptability of the research. This level of review involves consideration of the foreseeable risks, the potential benefits, and the ethical implications of the research.
- 10.2.** For studies that have been deemed as minimal risk research, the scrutiny level of review is proportionate to the risk level resulting in a delegated review. For studies that have been deemed as above minimal risk, the scrutiny level of review would be higher, resulting in a review by the full REB at a convened meeting.

11. Ad Hoc Advisors

- 11.1.** At the REB's discretion, the REB may invite individuals as ad hoc advisors with competence in special areas to assist in the review of issues that require expertise beyond or in addition to that available on the Board (TCPS2, Article 6.5).
- 11.2.** Ad hoc advisors must provide a written report on the review and participate via teleconference and/or attend the REB meeting for discussion on the review, if deemed necessary by the REB Chair and/or Vice-Chair. However, the ad hoc

advisors may not participate in the REB's final deliberation about the proposal (TCPS2, Article 6.5). The report and discussions are documented in the final REB minutes and stored in the study-specific file.

- 11.3.** While ad hoc advisors may complement the REB through their experience, knowledge, or expertise, their input is a form of consultation that may or may not be considered in the REB's final decision. They are not considered REB members and should not be counted in the quorum for an REB, nor be allowed to vote on REB decisions (TCPS2, Article 6.5).

12. Chair and Vice Chair of the REB Selection and Appointments

- 12.1.** The President shall appoint the Chair and Vice-Chair of the REB based in consultation with the VPRI and members of the REB. The President may consult with faculty Deans and department Chairs on the Chair and Vice-Chair selection. The Chair and Vice-Chair shall serve for a term of 2 years, renewable for one additional term.
- 12.2.** The President can extend the Chair and Vice-Chair's term until a suitable Chair and/or Vice-Chair replacement is available to ensure leadership continuity.
- 12.3.** The Chair of the REB must hold a tenured position from an academic institution along with research experience on human participants and knowledge of the TCPS2.
- 12.4.** The Vice Chair of the REB may hold a tenured position from an academic institution; however, it is not necessary. The Vice Chair of the REB must have recent research experience on human participants and knowledge of the TCPS2.

13. Removal of the Chair, Vice-Chair, Members of the REB

- 13.1.** In the event of unforeseen circumstances necessitating temporary changes with the Chair and/or Vice-Chair, the President shall identify a suitable interim Chair and/or Vice-Chair in consultation with the VPRI and members. For permanent changes to the Chair and/or Vice-Chair, the President shall initiate a transparent selection process to identify viable candidates.
- 13.2.** The decision to remove a member due to unforeseen circumstances necessitating temporary or permanent changes shall be made by the Chair of the REB, in consultation with the Vice-Chair and/or the VPRI, with the approval of the President. Written notice of the decision will be provided to the member, along with the reasons for removal.

14. Quorum

- 14.1.** As per TCPS2 Articles 6.4 and 6.9, quorum requirements shall consist of:

-
- a) At least two members having expertise in relevant research disciplines, fields, and methodologies covered by the REB.
 - b) At least one member knowledgeable in ethics.
 - c) At least one member knowledgeable in the relevant law (but that member should not be the university's legal counsel or risk manager).
 - d) At least one community member who has no affiliation with the university.

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15. Meetings

- 15.1.** The REB shall hold at most twelve meetings each year to review all proposals involving human participants and human materials that require a review by the full Board. Meetings are to be held monthly and the Chair of the REB through the Office of the VPRI shall set dates. Additional meetings will be held when necessary, at the request of the Chair, Vice-Chair or members of the REB. Research proposals receiving a delegated review will follow the applicable SOPs of the REB.
- 15.2.** The REB meetings shall be conducted in hybrid format to allow members of the REB to participate either in person or remotely via videoconference, teleconferencing, or other technologies to attend a meeting to foster collaboration and enhance accessibility.
- 15.3.** Attendance at REB meetings ensures active participation and contributes to the effectiveness of the ethics review process. The REB members are expected to attend all meetings; however, the Chair and Vice-Chair of the REB understands that planned and unplanned absences may arise that can prevent members from attending a scheduled meeting. The Chair and Vice-Chair of the REB will accommodate absences within reason. For planned and/or unplanned absences, members are expected to provide as much notice as possible to the Chair, Vice-Chair and/or Research Ethics Administrators about the absence.
- 15.4.** Consistent failure to attend the REB meetings may result in a review of the membership status and/or loss of membership on the REB. The Chair and Vice-Chair of the REB understands that individual circumstances may vary and membership removal from the REB will be made on a case-by-case basis. The Chair and/or Vice-Chair of the REB will notify the President to obtain a suitable member replacement for the REB, in consultation with the VPRI.
- 15.5.** The REB should accommodate reasonable requests from the PI and/or University member(s) to participate in discussions of their research proposal(s) at the REB meeting. However, the PI and/or project team members shall not be present during the deliberation and decision-making of the research status going forward for the study.
- 15.6.** REB meetings are closed to the University members and general public to maintain the integrity of the REB's review process. However, the REB Chair

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and/or Vice-Chair may, at their discretion and on a case-by-case basis, allow external attendance.

15.7. REB minutes must be taken at every meeting to document the following: meeting attendance (including the presence of ad hoc reviewers, guests or observers); conflict of interest declarations and recusals; summary of discussions; actions taken by the REB on each agenda item requiring full REB action; and, final voting results, including for, against, and abstentions.

15.8. REB minutes are to only be accessible to REB members, authorized ORS personnel, the VPRI and President. For internal or external audits of research monitoring, reconsideration requests, and/or appeals, the study files, minutes and other relevant documentation will be made accessible to authorized representatives of the University, sponsors and/or funding agencies.

16. Decision Process

16.1. For research proposals that qualify for a review by the full board, a fully detailed review will occur at a convened REB meeting. When a research proposal has been reviewed by the full board, the REB may delegate the responsibility to the Chair and/or Vice-Chair of the REB post-review to synthesize the clarifications/concerns raised by the REB into a decision letter and assess the PI's proposed responses to the decision letter. When the investigator addresses all clarifications/concerns of the REB, the REB delegates authority to the Chair and/or Vice-Chair to issue approval.

16.2. The Chair and/or Vice-Chair of the REB or delegate will determine which research proposals qualify for delegated versus full board review. On behalf of the full REB, the Chair and Vice-Chair of the REB are delegated the authority to review and approve delegated research proposals, change requests, ongoing activities, and monitor reports of adverse events and unanticipated problems.

16.3. The Research Ethics Administrators will communicate all decisions of the REB in writing to the PI.

16.4. Delegated decisions and actions of the Chair and/or Vice-Chair of the REB will be reported to the full REB at the next available opportunity.

17. Conflicts of Interest

17.1. Members of the REB must disclose any real, apparent, or perceived conflicts of interest regarding a proposal under review to the Chair and/or Vice-Chair of the REB. Members cannot be present for any REB discussion and cannot participate in the decision process for a proposal in which they have any vested interest and/or named as a project team member. The minutes shall reflect that

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a conflict of interest was declared and whether the REB member was removed from the deliberations.

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- 17.2. Members of the REB recusing themselves due to conflicts of interest are not counted towards quorum requirements.

MONITORING AND REVIEW

18. The REB Terms of Reference will be reviewed as necessary, and at least every three years (unless another timeframe is required for compliance purposes). The REB, VPRI, and ORS are responsible to monitor and review these terms.

RELATED POLICIES, PROCEDURES & DOCUMENTS

19. Tri-Council Policy Statement 2: Ethical Conduct for Research Involving Humans

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Summary of Changes for Research Ethics Policy

Revised on March 13, 2025

Background:

This document summarizes the recent updates to the Research Ethics Policy, revised to align with the latest Tri-Council Policy Statement 2 (TCPS2). Previously approved in 2013, with minor editorial changes made on February 18, 2020, this revised policy now incorporates new requirements, procedures, compliance standards, and references to the TCPS2, ensuring clearer, more consistent, and transparent governance of the Research Ethics Board. This policy supersedes and replaces the Research Ethics Policy (June 2013). The Research Ethics Policy was reviewed and approved by the members of the REB on October 16, 2024. The Research Board was consulted on November 19, 2024.

Section	Revision
Section 1. Purpose	Added references to the Tri-Council Policy Statement 2, international standards and regulations.
Section 2. Definitions	Defined the following terms: <ul style="list-style-type: none">• Auspices,• Course-Based Research,• Ethics Approval,• Ethics Review Agreement,• Human Biological Materials,• Human Participants,• Minimal Risk,• Multi-Jurisdiction Research,• Non-compliance,• Non-University Member,• Principal Investigator,• Proposal,• Research,• Secondary Use of Data,• Student Researcher• Tri-Council Policy Statement 2,• University,• University Member.
Section 3. Scope and Authority	Added the statement, “The President or successor thereof is the Policy Owner and is responsible for the implementation, administration, and interpretation of this

Section	Revision
	Policy through the Vice-President Research and Innovation (VPRI).”
Section 3f. Scope and Authority	Included “off-site and Multi-Jurisdiction Research” to clarify that this type of research is covered by the policy.
Section. Policy	Included a reference to respecting and valuing academic freedom, emphasizing that research involving human participants must also meet high ethical standards and comply with regulatory requirements.
Section 5.1 Research Involving Human Participants and/or Human Biological Materials	Previously section 2.2 in the last approved policy, the revised section clarifies that off-site and multi-jurisdictional research requires an ethics review. Added Human Biological Materials as requiring an ethics review.
Section 5.2 Research Involving Human Participants and/or Human Biological Materials	Noted that written approval is required before the study begins.
Section 5.4 Research Involving Human Participants and/or Human Biological Materials	Added new information that University Members must ensure that ethics approval is obtained and any additional approvals (e.g. relevant officials, agencies, committees, or groups involved in the study to access research sites or participants) are obtained prior to commencement of the study (TCPS2, Chapter 3).
Section 6. President	A new section has been added to clarify the role of the President in alignment with Chapter 6 of the TCPS2 (Governance of Research Ethics Review). According to the TCPS2, the university’s highest authority must establish the REB and define an appropriate reporting structure with the REB.
Section 7. Vice-President Research and Innovation (VPRI)	A new section has been added to clarify the role of the VPRI, who is authorized by the President to implement this policy and to allocate the necessary financial and administrative resources to enable the REB to fulfill its mandate under the TCPS2. Additionally, the VPRI is authorized to establish Ethics Review Agreements between the University and other research institutions or organizations, permitting alternative models for ethics review.

Section	Revision
Section 8. University Research Ethics Board (REB)	Previously section 2.1 in the last approved policy, this section has been revised to clarify (1) the reporting structure for the REB Chair and Vice-Chair, (2) that ethics reviews may be delegated to an REB sub-committee, and (3) the requirement for annual reports on REB activities to be published each year.
Section 9. University Deans, Directors and Department Chairs	A new section has been added to emphasize university Dean's Directors and Department Chair's responsibility to understand and comply with the policy.s
Section 10. University Members	A new section has been added to emphasize university members' responsibility to understand and comply with the policy.
Section 10. University Members as Principal Investigator	New section to outline the roles and responsibilities of university Principal Investigators overseeing research projects that involve human participants.
Section 11. Student Researchers	New section to clarify the responsibility for student researchers to comply with this policy.
Section 12. Reconsideration and Appeals	Previously section 2.4 in the last approved version, the revised section clarifies the conditions and procedures for the reconsideration and appeal process. It also states that an external REB may act as the appeal board for the university.
Section 13. Non-Compliance and Responsible Conduct of Research	Previously section 2.4 in the last approved version, the revised section clarifies the role of the VPRI in addressing allegations of non-compliance with the TCPS2, as well as university policies and procedures.
Section 14. Monitoring and Review	This is a new section to outline the monitoring and review timeline of 3 years, unless another time frame is required.
Related Policies, Procedures	Included the university's policies on Conflict of Interest, Payments to Research Participants, Policy and Procedures on Expenses, Responsibilities of Graduate Program Directors, Faculty Advisors, Research Supervisors and Graduate Students

RESEARCH ETHICS BOARD TERMS OF REFERENCE

PURPOSE

1. The University Research Ethics Board (REB) was established to ensure that all research involving human participants meets the research ethical standards, requirements and responsibilities in accordance with the most recent Tri-Council Policy Statement 2: Ethical Conduct for Research Involving Humans (TCPS2), associated regulations (TCPS2, Article 6.1) and the University's Research Involving Human Participants Policy. The TCPS2 is a joint policy of Canada's three federal research agencies – the Canadian Institutes of Health Research (CIHR), the Natural Sciences and Engineering Research Council of Canada (NSERC), and the Social Sciences and Humanities Research Council of Canada (SSHRC). The Tri-Councils only provide funding to researchers and institutions that are compliant with the TCPS2. The REB endorses the core ethical principles of the TCPS2, which includes respect for persons, concern for welfare, and justice.

DEFINITIONS

2. For the purposes of this Policy the following definitions apply:

“Auspices” stands for any support, guidance, sponsorship or approval from a person or organization in which the research is being conducted under.

“Human Biological Materials” refers to any human tissues, organs, blood, plasma, serum, DNA, RNA, proteins, cells, skin, hair, nail clippings, urine, saliva and other body fluids, embryos, fetuses, fetal tissues, reproductive materials and stem cells collected from participants for research purposes.

“Jurisdiction” means the limits or territory of power, right or authority that may be exercised.

“Minimal risk” is defined as research in which the probability and magnitude of possible harms implied by participation in the research is no greater than those encountered by participants in those aspects of their everyday life that relate to the research.

“Multi-Jurisdiction Research” is research involving humans that may require the involvement of multiple Canadian institutions and/or multiple Canadian REBs, but is not limited to, the following situations:

- a) A research proposal conducted by a team of University Members affiliated with different institutions.
- b) Several research proposals independently conducted by a University Member affiliated with different institutions, with data combined at some point to form one overall research proposal.
- c) A research proposal conducted by a University Member, where the research proposal involves collecting data or recruiting participants at different institutions.

- d) A research proposal conducted by a University Member who has multiple institutional affiliations. For example, two universities, a university and a college, or a university and a hospital.
- e) A research proposal conducted by a University Member that requires the limited collaboration of individuals affiliated with different institutions or organizations (e.g., statisticians, lab or x-ray technicians, social workers, or school teachers).
- f) A research proposal that a University Member conducts under the auspices of a Canadian research institution in another province, territory, or country.

“Non-University Member” means any individual involved in a Research Proposal who is not directly affiliated with the University.

“Principal Investigator (PI)” is the head of the research team who has overall responsibility for the ethical conduct of the study, and for the actions of any member of the research team. The PI is responsible for communicating any changes to the study, material incidental findings, new information, and/or unanticipated events to their own REB as well as to local site PI for multi-site studies, who must then inform their respective local REBs.

“Research” is defined as an undertaking intended to extend knowledge through disciplined inquiry and/or systematic investigation. Research involving human participants may include, but is not limited to, proposals where data are derived through:

- a. the collection of information through any interaction or intervention with a living individual;
- b. the secondary use of data previously collected from human participants;
- c. identifiable private information about an individual; and/or
- d. human remains, cadavers, human organs, tissues and biological fluids, embryos, or fetuses.

“Research Ethics Administrators” are members of the Office of Research Services which includes the Research Ethics Assistant, Research Ethics Coordinator, Research Ethics Officer and Manager of Research Ethics.

REB staff are ex-officio non-voting members. Provide administrative and operational support for the REB to fulfill its mandate.

“REB” refers to the Research Ethics Board authorized by the University.

“Tri-Council Policy Statement 2: Ethical Conduct for Research Involving Humans (TCPS2)” is a joint policy of Canada’s three federal research agencies – the Canadian Institutes of Health Research (CIHR), the Natural Sciences and Engineering Research Council of Canada (NSERC), and the Social Sciences and Humanities Research Council of Canada (SSHRC). This policy outlines ethical norms related to the conduct of research involving humans.

“University” refers to the University of Ontario Institute of Technology.

“University Member” means any individual who is:

- a. employed by the University;
- b. registered as a student, in accordance with the academic regulations of the University;
- c. holding an appointment with the University, including paid, unpaid and/or honorific appointments; and/or
- d. otherwise subject to University policies by virtue of the requirements of a specific policy and/or the terms of an agreement or contract.

MANDATE

3. The REB reviews and oversees all research involving human participants conducted within the University's jurisdiction or under the auspices of University members, which includes off-site and multi-jurisdiction research, to ensure that it meets ethical principles and that it complies with all applicable regulations and guidelines pertaining to human participant protection. These activities may be conducted on- or off-campus and may be funded or unfunded research. The REB shall determine the ethical acceptability of research involving human participants or human biological materials, with a primary objective of protecting the rights and welfare of participants who take part in research conducted within the jurisdiction and/or under the auspices of the University.

- 3.1. The REB was established and is empowered by the President of the University to review the ethical acceptability of research on behalf of the University, including approving, rejecting, proposing modifications to, or terminating any proposed or ongoing research involving humans (TCPS2, Article 6.2).

4. Accountability and Reporting Relationships

- 4.1. The President has delegated decision-making authority to the REB in accordance with the TCPS2 standards (TCPS 2, Article 6.3).
 - 4.2. The Chair, Vice-Chair, and members of the REB are accountable to the President for the integrity of its research ethics review process.
 - 4.3. The Chair, Vice-Chair, and members of the REB shall report everyday administrative matters to the Vice-President Research and Innovation (VPRI).
 - 4.4. The REB shall function independently in the decision-making process to carry out its role effectively and apply the core principles of the TCPS2 and application procedures and regulations (TCPS2, Article 6.2).
 - 4.5. The President, other University Members and/or non-University members shall respect the independence, accountability, and authority delegated to the REB and may not override a REB decision to a research proposal that was made on ethical grounds and in accordance with the TCPS2 (TCPS 2, Article 6.3).

5. Composition and Appointment of Members

- 5.1.** The membership of the REB is designed to ensure competent and independent research ethics review (TCPS2, Article 6.4). Voting members of the REB shall consist of:
- a) A minimum of one member from each faculty within the University with expertise in relevant research disciplines, fields, and methodologies covered by the REB. As needed, additional members may be added to the membership.
 - b) A minimum of one community member who has no affiliation with the University.
 - c) One member knowledgeable in ethics. This can be someone who has a teaching or research specialization in ethics, or someone who has had extensive experience in research ethics.
 - d) One member whose research involves Indigenous people, if available.
 - e) A minimum of one member with a biomedical background.
 - f) One member knowledgeable in Canadian laws relevant to the research being reviewed (but the member should not be the University's legal counsel or risk manager). This is mandatory for biomedical research and is advisable, but not mandatory, for other areas of research (TCPS2 Article 6.4c).

The membership composition outlined above does not include the Chair, Vice-Chair and Research Ethics Administrators.

- 5.2.** University student members, while optional, may be included in the REB membership. Priority is given to graduate students due to their advanced academic standing and research experience. Undergraduate students with relevant research experience may also be considered for membership.
- 5.3.** To ensure the independence of REB decision-making, senior University administrators (e.g. vice-president of research, director general, director of business development or members of the Board of Governors) shall not serve on the REB, or directly or indirectly influence the REB decision-making process (TCPS2, Articles 6.2 and 6.10).
- 5.4.** Members of the REB shall be appointed by the President on recommendation of the members of the REB and VPRI. The REB and/or VPRI may consult with faculty Deans and department Chairs in maintaining appropriate REB membership. In addition, University administration, REB members, and the broader community can nominate potential members. Self-nominations can also be accepted by sending a letter to the Chair, Vice-Chair of the REB and/or the Research Ethics Administrators. The President is responsible for replacing members. As needed, the President can delegate this responsibility to the VPRI.
- 5.5.** Appointments of general members shall range from two to three years to allow for continuity of membership during transition periods among member(s).

- 5.6.** The VPRI through the Office of Research Services (ORS) will provide the REB with necessary and sufficient ongoing financial, administrative resources and Research Ethics Administrators for the effective and efficient operation of the REB to fulfill its mandate (TCPS2, Article 6.2). The Research Ethics Administrators are ex-officio non-voting members and primarily provide administrative and operational support for the REB to fulfill its mandate. Research Ethics Administrators shall have the necessary qualifications, as well as initial and continuing training, to appropriately perform their roles and responsibilities (TCPS2, Article 6.2).

6. Responsibilities

- 6.1.** The REB ensures compliance to the Tri-Council Policy Statement 2: Ethical Conduct for Research Involving Humans (TCPS2), the University's Research Involving Human Participants Policy and associated procedures. For clinical trials, the REB follows Health Canada's Food and Drugs Act, the International Conference on Harmonization (ICH) Good Clinical Practice: Consolidated Guideline, and where applicable, U.S. federal regulations. The University REB also operates under applicable federal and provincial regulations.
- 6.2.** Specifically, the REB's responsibilities include:
- a. Ethics review:
 - i. review all research proposals and make decisions on the ethical acceptability of all research involving human participants and/or human biological materials;
 - ii. request, receive, and share any information involving the research that the REB considers necessary to fulfil its mandate, while maintaining confidentiality and respecting privacy. This may include research tools/materials and supporting documentation;
 - b. Compliance and monitoring:
 - i. provide research ethics oversight to ensure the ethical conduct of the research;
 - ii. ensure that all research proposals have a favorable risk/benefit ratio for research participants and respect a person's right for self-determination and autonomy;
 - iii. ensure equitable distribution of the benefits and burdens of the research proposal;
 - iv. monitor and review ongoing activities such as adverse events, unanticipated problems, continuing review, and change requests before the changes are implemented;
 - v. suspend, terminate, or place restrictions on any ongoing research that has been associated with unexpected serious harm/risk to participants, ethical breaches, and/or research that is not being conducted in accordance with associated University policy, Standard Operating Procedures, applicable federal and provincial legislation, standards, and guidelines;

- vi. take any actions considered reasonably necessary and consistent with the TCPS2 and University policies and procedures to ensure the protection of the rights, safety, and well-being of participants in research conducted under the REB's jurisdiction;
- c. Education:
 - i. act as a resource on matters of research ethics for the University;
 - ii. develop and review policies and procedures regarding ethical issues of human participants in research and teaching proposals through a coordinated effort with the VPRI and/or delegate;
 - iii. participate in continuing education organized by the University research administrators for the University community in matters relating to research ethics and the use of human participants in research. All REB members are required to complete the TCPS2 online tutorial.
- d. Confidentiality: respect the confidentiality of the research proposals, submission materials, REB deliberations related to any research proposal, and participant complaints; and,
- e. Reporting: provide an annual report summarizing the nature and volume of REB activities to the President.

7. Chair of the Research Ethics Board

- 7.1.** The Chair of the REB is responsible for:
 - a) Ensuring that the REB review conforms to the requirements of the TCPS2 (TCPS 2, Article 6.8), University policies, Standard Operating Procedures (SOPs), applicable federal and provincial legislation, standards, and guidelines.
 - b) Providing leadership and knowledge dissemination to the REB members on research ethics literature and debates, national and international guidelines, statutes and regulations, as well as University policies and procedures.
 - c) Monitoring the REB's decisions for consistency.
 - d) Approving all REB decision letters unless otherwise delegated.
 - e) Ensuring that REB decisions are recorded accurately and communicated to the PI in writing as soon as possible by the Chair or the Chair's delegate (TCPS2 Article 6.8).
 - f) Informing the full REB of any urgent actions taken to suspend or terminate any ongoing research associated with unexpected serious harm/risk to participants, ethical breaches and/or research that is not being conducted in accordance with associated University policies, SOPs, applicable federal and provincial legislation, standards, and guidelines for ratification as soon as possible, no later than 30 days after the action was taken.
 - g) Advising the President and/or VPRI on the evaluation of the performance of members of the REB.

8. Vice-Chair of the Research Ethics Board

- 8.1.** The Vice-Chair of the REB shall fulfill the same responsibilities as the Chair of the REB, as outlined in section 7, in a manner proportionate to their role.
- 8.2.** The Vice-Chair shall assume the Chair's duties in their absence, in cases of conflict of interest, or when assigned specific responsibilities by the Chair.

9. General members of the Research Ethics Board

- 9.1.** General REB members shall conduct timely and thorough reviews of applications involving human participants, ensuring the protection of participants' rights and welfare according to the principles of the TCPS2, associated regulations and the University's policies.
- 9.2.** General REB members are expected to attend scheduled meetings regularly, except in cases of professional obligations, religious observances, personal emergencies, or scheduled vacations.
- 9.3.** When the Chair and Vice-Chair are unavailable or in cases of conflict of interest, members may assume decision-making responsibilities as Acting Chair.
- 9.4.** General REB members may be assigned additional ethical responsibilities by the Chair or Vice-Chair as needed.

10. Proportionate Approach to REB Review

- 10.1.** The rigour of the research ethics review shall be proportionate to the level of associated risk to the research participants. The general principle of proportionate review outlines that the more invasive the research, the greater should be the care in assessing the research in accordance to Article 2.9 of the TCPS2. The REB must adopt a proportionate approach to assessing the ethical acceptability of the research. This level of review involves consideration of the foreseeable risks, the potential benefits, and the ethical implications of the research.
- 10.2.** For studies that have been deemed as minimal risk research, the scrutiny level of review is proportionate to the risk level resulting in a delegated review. For studies that have been deemed as above minimal risk, the scrutiny level of review would be higher, resulting in a review by the full REB at a convened meeting.

11. Ad Hoc Advisors

- 11.1.** At the REB's discretion, the REB may invite individuals as ad hoc advisors with competence in special areas to assist in the review of issues that require expertise beyond or in addition to that available on the Board (TCPS2, Article 6.5).
- 11.2.** Ad hoc advisors must provide a written report on the review and participate via teleconference and/or attend the REB meeting for discussion on the review, if deemed necessary by the REB Chair and/or Vice-Chair. However, the ad hoc advisors may not participate in the REB's final deliberation about the proposal

(TCPS2, Article 6.5). The report and discussions are documented in the final REB minutes and stored in the study-specific file.

- 11.3. While ad hoc advisors may complement the REB through their experience, knowledge, or expertise, their input is a form of consultation that may or may not be considered in the REB's final decision. They are not considered REB members and should not be counted in the quorum for an REB, nor be allowed to vote on REB decisions (TCPS2, Article 6.5).

12. Chair and Vice Chair of the REB Selection and Appointments

- 12.1. The President shall appoint the Chair and Vice-Chair of the REB based in consultation with the VPRI and members of the REB. The President may consult with faculty Deans and department Chairs on the Chair and Vice-Chair selection. The Chair and Vice-Chair shall serve for a term of 2 years, renewable for one additional term.
- 12.2. The President can extend the Chair and Vice-Chair's term until a suitable Chair and/or Vice-Chair replacement is available to ensure leadership continuity.
- 12.3. The Chair of the REB must hold a tenured position from an academic institution along with research experience on human participants and knowledge of the TCPS2.
- 12.4. The Vice Chair of the REB may hold a tenured position from an academic institution; however, it is not necessary. The Vice Chair of the REB must have recent research experience on human participants and knowledge of the TCPS2.

13. Removal of the Chair, Vice-Chair, Members of the REB

- 13.1. In the event of unforeseen circumstances necessitating temporary or permanent changes with the Chair and/or Vice-Chair, the President shall identify a suitable interim Chair and/or Vice-Chair in consultation with the VPRI and members. For permanent changes to the Chair and/or Vice-Chair, the President shall initiate a transparent selection process to identify viable candidates.
- 13.2. The decision to remove a member due to unforeseen circumstances necessitating temporary or permanent changes shall be made by the Chair of the REB, in consultation with the Vice-Chair and/or the VPRI, with the approval of the President. Written notice of the decision will be provided to the member, along with the reasons for removal.

14. Quorum

- 14.1. As per TCPS2 Articles 6.4 and 6.9, quorum requirements shall consist of:

- a) At least two members having expertise in relevant research disciplines, fields, and methodologies covered by the REB.
- b) At least one member knowledgeable in ethics.
- c) At least one member knowledgeable in the relevant law (but that member should not be the university's legal counsel or risk manager).
- d) At least one community member who has no affiliation with the university.

15. Meetings

- 15.1.** The REB shall hold at most twelve meetings each year to review all proposals involving human participants and human materials that require a review by the full Board. Meetings are to be held monthly and the Chair of the REB through the Office of the VPRI shall set dates. Additional meetings will be held when necessary, at the request of the Chair, Vice-Chair or members of the REB. Research proposals receiving a delegated review will follow the applicable SOPs of the REB.
- 15.2.** The REB meetings shall be conducted in hybrid format to allow members of the REB to participate either in person or remotely via videoconference, teleconferencing, or other technologies to attend a meeting to foster collaboration and enhance accessibility.
- 15.3.** Attendance at REB meetings ensures active participation and contributes to the effectiveness of the ethics review process. The REB members are expected to attend all meetings; however, the Chair and Vice-Chair of the REB understands that planned and unplanned absences may arise that can prevent members from attending a scheduled meeting. The Chair and Vice-Chair of the REB will accommodate absences within reason. For planned and/or unplanned absences, members are expected to provide as much notice as possible to the Chair, Vice-Chair and/or Research Ethics Administrators about the absence.
- 15.4.** Consistent failure to attend the REB meetings may result in a review of the membership status and/or loss of membership on the REB. The Chair and Vice-Chair of the REB understands that individual circumstances may vary and membership removal from the REB will be made on a case-by-case basis. The Chair and/or Vice-Chair of the REB will notify the President to obtain a suitable member replacement for the REB, in consultation with the VPRI.
- 15.5.** The REB should accommodate reasonable requests from the PI and/or University member(s) to participate in discussions of their research proposal(s) at the REB meeting. However, the PI and/or project team members shall not be present during the deliberation and decision-making of the research status going forward for the study.
- 15.6.** REB meetings are closed to the University members and general public to maintain the integrity of the REB's review process. However, the REB Chair

and/or Vice-Chair may, at their discretion and on a case-by-case basis, allow external attendance.

- 15.7.** REB minutes must be taken at every meeting to document the following: meeting attendance (including the presence of ad hoc reviewers, guests or observers); conflict of interest declarations and recusals; summary of discussions; actions taken by the REB on each agenda item requiring full REB action; and, final voting results, including for, against, and abstentions.
- 15.8.** REB minutes are to only be accessible to REB members, authorized ORS personnel, the VPRI and President. For internal or external audits of research monitoring, reconsideration requests, and/or appeals, the study files, minutes and other relevant documentation will be made accessible to authorized representatives of the University, sponsors and/or funding agencies.

16. Decision Process

- 16.1.** For research proposals that qualify for a review by the full board, a fully detailed review will occur at a convened REB meeting. When a research proposal has been reviewed by the full board, the REB may delegate the responsibility to the Chair and/or Vice-Chair of the REB post-review to synthesize the clarifications/concerns raised by the REB into a decision letter and assess the PI's proposed responses to the decision letter. When the investigator addresses all clarifications/concerns of the REB, the REB delegates authority to the Chair and/or Vice-Chair to issue approval.
- 16.2.** The Chair and/or Vice-Chair of the REB or delegate will determine which research proposals qualify for delegated versus full board review. On behalf of the full REB, the Chair and Vice-Chair of the REB are delegated the authority to review and approve delegated research proposals, change requests, ongoing activities, and monitor reports of adverse events and unanticipated problems.
- 16.3.** The Research Ethics Administrators will communicate all decisions of the REB in writing to the PI.
- 16.4.** Delegated decisions and actions of the Chair and/or Vice-Chair of the REB will be reported to the full REB at the next available opportunity.

17. Conflicts of Interest

- 17.1.** Members of the REB must disclose any real, apparent, or perceived conflicts of interest regarding a proposal under review to the Chair and/or Vice-Chair of the REB. Members cannot be present for any REB discussion and cannot participate in the decision process for a proposal in which they have any vested interest and/or named as a project team member. The minutes shall reflect that a conflict of interest was declared and whether the REB member was removed from the deliberations.

- 17.2.** Members of the REB recusing themselves due to conflicts of interest are not counted towards quorum requirements.

MONITORING AND REVIEW

- 18.** The REB Terms of Reference will be reviewed as necessary, and at least every three years (unless another timeframe is required for compliance purposes). The REB, VPRI, and ORS are responsible to monitor and review these terms.

RELATED POLICIES, PROCEDURES & DOCUMENTS

- 19.** Tri-Council Policy Statement 2: Ethical Conduct for Research Involving Humans



Item	5-8
Approved	UOIT Board of Governors
Last	June 2007

RESEARCH ETHICS BOARD

1. TERMS OF REFERENCE

The President is responsible for the implementation of the **RESEARCH ETHICS BOARD TERMS OF UOIT's Research Ethics Policy** through the **REFERENCE**

PURPOSE

1. The University Research Ethics Board (REB) was established to ensure that all research involving human participants meets the research ethical standards, requirements and responsibilities in accordance with the most recent Tri-Council Policy Statement 2: Ethical Conduct for Research Involving Humans (TCPS2), associated regulations (TCPS2, Article 6.1) and the University's Research Involving Human Participants Policy. The TCPS2 is a joint policy of Canada's three federal research agencies – the Canadian Institutes of Health Research (CIHR), the Natural Sciences and Engineering Research Council of Canada (NSERC), and the Social Sciences and Humanities Research Council of Canada (SSHRC). The Tri-Councils only provide funding to researchers and institutions that are compliant with the TCPS2. The REB endorses the core ethical principles of the TCPS2, which includes respect for persons, concern for welfare, and justice.

DEFINITIONS

2. For the purposes of this Policy the following definitions apply:

"Auspices" stands for any support, guidance, sponsorship or approval from a person or organization in which the research is being conducted under.

"Human Biological Materials" refers to any human tissues, organs, blood, plasma, serum, DNA, RNA, proteins, cells, skin, hair, nail clippings, urine, saliva and other body fluids, embryos, fetuses, fetal tissues, reproductive materials and stem cells collected from participants for research purposes.

"Jurisdiction" means the limits or territory of power, right or authority that may be exercised.

"Minimal risk" is defined as research in which the probability and magnitude of possible harms implied by participation in the research is no greater than those encountered by participants in those aspects of their everyday life that relate to the research.

"Multi-Jurisdiction Research" is research involving humans that may require the involvement of multiple Canadian institutions and/or multiple Canadian REBs, but is not limited to, the following situations:

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- a) A research proposal conducted by a team of University Members affiliated with different institutions.
- b) Several research proposals independently conducted by a University Member affiliated with different institutions, with data combined at some point to form one overall research proposal.
- c) A research proposal conducted by a University Member, where the research proposal involves collecting data or recruiting participants at different institutions.
- d) A research proposal conducted by a University Member who has multiple institutional affiliations. For example, two universities, a university and a college, or a university and a hospital.
- e) A research proposal conducted by a University Member that requires the limited collaboration of individuals affiliated with different institutions or organizations (e.g., statisticians, lab or x-ray technicians, social workers, or school teachers).
- f) A research proposal that a University Member conducts under the auspices of a Canadian research institution in another province, territory, or country.

“Non-University Member” means any individual involved in a Research Proposal who is not directly affiliated with the University.

“Principal Investigator (PI)” is the head of the research team who has overall responsibility for the ethical conduct of the study, and for the actions of any member of the research team. The PI is responsible for communicating any changes to the study, material incidental findings, new information, and/or unanticipated events to their own REB as well as to local site PI for multi-site studies, who must then inform their respective local REBs.

“Research” is defined as an undertaking intended to extend knowledge through disciplined inquiry and/or systematic investigation. Research involving human participants may include, but is not limited to, proposals where data are derived through:

- a. the collection of information through any interaction or intervention with a living individual;
- b. the secondary use of data previously collected from human participants;
- c. identifiable private information about an individual; and/or
- d. human remains, cadavers, human organs, tissues and biological fluids, embryos, or fetuses.

“Research Ethics Administrators” are members of the Office of Research Services, provides support for the REB, which includes the Research Ethics Assistant, Research Ethics Coordinator, Research Ethics Officer and Manager of Research Ethics.

REB staff are ex-officio non-voting members. Provide administrative and operational support for the REB to fulfill its mandate.

“REB” refers to the Research Ethics Board authorized by the University.

“Tri-Council Policy Statement 2: Ethical Conduct for Research Involving Humans (TCPS2)” is a joint policy of Canada’s three federal research agencies – the Canadian Institutes of Health Research (CIHR), the Natural Sciences and Engineering Research Council of Canada (NSERC), and the Social Sciences and Humanities Research Council of Canada

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(SSHRC). This policy outlines ethical norms related to the conduct of research involving humans.

“University” refers to the University of Ontario Institute of Technology.

“University Member” means any individual who is:

- a. employed by the University;
- b. registered as a student, in accordance with the academic regulations of the University;
- c. holding an appointment with the University, including paid, unpaid and/or honorific appointments; and/or
- d. otherwise subject to University policies by virtue of the requirements of a specific policy and/or the terms of an agreement or contract.

MANDATE

3. The REB reviews and oversees all research involving human participants conducted within the University's jurisdiction or under the auspices of University members, which includes off-site and multi-jurisdiction research, to ensure that it meets ethical principles and that it complies with all applicable regulations and guidelines pertaining to human participant protection. These activities may be conducted on- or off-campus and may be funded or unfunded research. The REB shall determine the ethical acceptability of research involving human participants or human biological materials, with a primary objective of protecting the rights and welfare of participants who take part in research conducted within the jurisdiction and/or under the auspices of the University.

3.1. The REB was established and is empowered by the President of the University to review the ethical acceptability of research on behalf of the University, including approving, rejecting, proposing modifications to, or terminating any proposed or ongoing research involving humans (TCPS2, Article 6.2).

4. Accountability and Reporting Relationships

4.1. The President has delegated decision-making authority to the REB in accordance with the TCPS2 standards (TCPS 2, Article 6.3).

4.2. The Chair, Vice-Chair, and members of the REB are accountable to the President for the integrity of its research ethics review process.

4.3. The Chair, Vice-Chair, and members of the REB shall report everyday administrative matters to the Vice-President Research and Innovation (VPRI).

4.4. The REB shall function independently in the decision-making process to carry out its role effectively and apply the core principles of the TCPS2 and application procedures and regulations (TCPS2, Article 6.2).

4.5. The President, other University Members and/or non-University members shall respect the independence, accountability, and authority delegated to the REB and

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may not override a REB decision to a research proposal that was made on ethical grounds and in accordance with the TCPS2 (TCPS 2, Article 6.3).

5. Composition and Appointment of Members

- 5.1.** The membership of the REB is designed to ensure competent and independent research ethics review (TCPS2, Article 6.4). Voting members of the REB shall consist of:
- a) A minimum of one member from each faculty within the University with expertise in relevant research disciplines, fields, and methodologies covered by the REB. As needed, additional members may be added to the membership.
 - b) A minimum of one community member who has no affiliation with the University.
 - c) One member knowledgeable in ethics. This can be someone who has a teaching or research specialization in ethics, or someone who has had extensive experience in research ethics.
 - d) One member whose research involves Indigenous people, if available.
 - e) A minimum of one member with a biomedical background.
 - f) One member knowledgeable in Canadian laws relevant to the research being reviewed (but the member should not be the University's legal counsel or risk manager). This is mandatory for biomedical research and is advisable, but not mandatory, for other areas of research (TCPS2 Article 6.4c).

The membership composition outlined above does not include the Chair, Vice-Chair and Research Ethics Administrators.

- 5.2.** University student members, while optional, may be included in the REB membership. Priority is given to graduate students due to their advanced academic standing and research experience. Undergraduate students with relevant research experience may also be considered for membership.
- 5.3.** To ensure the independence of REB decision-making, senior University administrators (e.g. vice-president of research, director general, director of business development or members of the Board of Governors) shall not serve on the REB, or directly or indirectly influence the REB decision-making process (TCPS2, Articles 6.2 and 6.10).
- 5.4.** Members of the REB shall be appointed by the President on recommendation of the members of the REB and VPRI. The REB and/or VPRI may consult with faculty Deans and department Chairs in maintaining appropriate REB membership. In addition, University administration, REB members, and the broader community can nominate potential members. Self-nominations can also be accepted by sending a letter to the Chair, Vice-Chair of the REB and/or the Research Ethics Administrators. The President is responsible for replacing members. As needed, the President can delegate this responsibility to the VPRI.
- 5.5.** Appointments of general members shall range from two to three years to allow for continuity of membership during transition periods among member(s).

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5.6. The VPRI through the Office of Research Services (ORS) will provide the REB with necessary and sufficient ongoing financial, administrative resources and Research Ethics Administrators for the effective and efficient operation of the REB to fulfill its mandate (TCPS2, Article 6.2). The Research Ethics Administrators are ex-officio non-voting members and primarily provide administrative and operational support for the REB to fulfill its mandate. Research Ethics Administrators shall have the necessary qualifications, as well as initial and continuing training, to appropriately perform their roles and responsibilities (TCPS2, Article 6.2).

6. Responsibilities

Developing policies

6.1. The REB ensures compliance to the Tri-Council Policy Statement 2: Ethical Conduct for Research Involving Humans (TCPS2), the University's Research Involving Human Participants Policy and associated procedures. For clinical trials, the REB follows Health Canada's Food and Drugs Act, the International Conference on Harmonization (ICH) Good Clinical Practice: Consolidated Guideline, and where applicable, U.S. federal regulations. The University REB also operates under applicable federal and provincial regulations.

6.2. Specifically, the REB's responsibilities include:

a. Ethics review:

- i. review all research proposals and make decisions on the ethical acceptability of all research involving human participants and/or human biological materials;
- ii. request, receive, and share any information involving the research that the REB considers necessary to fulfil its mandate, while maintaining confidentiality and respecting privacy. This may include research tools/materials and supporting documentation;

b. Compliance and monitoring:

- i. provide research ethics oversight to ensure the ethical conduct of the research;
- ii. ensure that all research proposals have a favorable risk/benefit ratio for research participants and respect a person's right for self-determination and autonomy;
- iii. ensure equitable distribution of the benefits and burdens of the research proposal;
- iv. monitor and review ongoing activities such as adverse events, unanticipated problems, continuing review, and change requests before the changes are implemented;
- v. suspend, terminate, or place restrictions on any ongoing research that has been associated with unexpected serious harm/risk to participants, ethical breaches, and/or research that is not being conducted in accordance with associated University policy, Standard Operating Procedures, applicable federal and provincial legislation, standards, and guidelines;

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vi. take any actions considered reasonably necessary and consistent with the TCPS2 and University policies and procedures to ensure the protection of the rights, safety, and well-being of participants in research conducted under the REB's jurisdiction;

c. Education:

- i. act as a resource on matters of research ethics for the University;
- ii. develop and review policies and procedures regarding ethical issues of human participants in research and teaching proposals through a coordinated effort with the VPRI and/or delegate;
- iii. participate in continuing education organized by the University research administrators for the University community in matters relating to research ethics and the use of human participants in research and teaching projects; All REB members are required to complete the TCPS2 online tutorial.

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b. Reviewing for ethical approval all projects requiring Confidentiality: respect the use confidentiality of human participants;

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e. Reviewing annually all policies regarding ethical issues relating to the use of human participants in research projects to ensure that policies remain current;

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d. Dealing with matters concerned with human-based proposals, submission materials, REB deliberations related to any research referred to the REB by the Associate Provost, Research of UOIT, proposal, and participant complaints; and,

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e. e. The Research Ethics Board shall Reporting: provide an annual report on its summarizing the nature and volume of REB activities to the President and Academic Council.

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f. Participating in continuing education organized by UOIT research administrators for

7. Chair of the university community in matters relating Research Ethics Board

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7.1. The Chair of the REB is responsible for:

- a) Ensuring that the REB review conforms to the requirements of the TCPS2 (TCPS 2, Article 6.8), University policies, Standard Operating Procedures (SOPs), applicable federal and provincial legislation, standards, and guidelines.
- b) Providing leadership and knowledge dissemination to the REB members on research ethics and the use of human literature and debates, national and international guidelines, statutes and regulations, as well as University policies and procedures.
- c) Monitoring the REB's decisions for consistency.
- d) Approving all REB decision letters unless otherwise delegated.
- e) Ensuring that REB decisions are recorded accurately and communicated to the PI in writing as soon as possible by the Chair or the Chair's delegate (TCPS2 Article 6.8).
- f) Informing the full REB of any urgent actions taken to suspend or terminate any ongoing research associated with unexpected serious harm/risk to participants in ethical breaches and/or research that is not being conducted in accordance with associated University policies, SOPs, applicable federal and provincial legislation, standards, and guidelines for ratification as soon as possible, no later than 30 days after the action was taken.

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1.0 Composition

The REB shall be made up of no less than 6 members plus a non-voting secretary, including both men and women, and include at least:

- One community representative with no formal affiliation with the university.
- Four university members in different disciplines with broad expertise in the methods or in areas of research covered by the REB (research involving human participants or the use of human tissue).
 - g) One university member with broad knowledge in ethics or experience in Advising the President and/or VPRI on the evaluation of the performance of members of the REB.

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8. Vice-Chair of the Research Ethics Board

- 8.1. The Vice-Chair of the REB shall fulfill the same responsibilities as the Chair of the REB, as outlined in section 7, in a manner proportionate to their role.
- 8.2. The Vice-Chair shall assume the Chair's duties in their absence, in cases of conflict of interest, or when assigned specific responsibilities by the Chair.

9. General members of the Research Ethics Board

- 9.1. General REB members shall conduct timely and thorough reviews of applications involving human participants, ensuring the protection of participants' rights and welfare according to the principles of the TCPS2, associated regulations and the University's policies.
- 9.2. General REB members are expected to attend scheduled meetings regularly, except in cases of professional obligations, religious observances, personal emergencies, or scheduled vacations.
- 9.3. When the Chair and Vice-Chair are unavailable or in cases of conflict of interest, members may assume decision-making responsibilities as Acting Chair.
- 9.4. General REB members may be assigned additional ethical responsibilities by the Chair or Vice-Chair as needed.

10. Proportionate Approach to REB Review

- 10.1. The rigour of the research ethics review shall be proportionate to the level of associated risk to the research participants. The general principle of proportionate review outlines that the more invasive the research, the greater should be the care in assessing the research in accordance to Article 2.9 of the TCPS2. The REB must adopt a proportionate approach to assessing the ethical acceptability of the research. This level of review involves consideration of the foreseeable risks, the potential benefits, and the ethical implications of the research involving human participants.
REB will have access to a legal expert (other than the university's legal counsel) knowledgeable in the applicable law.
- 10.2. For studies that have been deemed as minimal risk research, the scrutiny level of review is proportionate to the risk level resulting in a delegated review. For studies that have been deemed as above minimal risk, the scrutiny level of review would be higher, resulting in a review by the full REB at a convened meeting.

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11. Ad Hoc Advisors

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11.1. At the REB's discretion, the REB may invite individuals as ad hoc advisors with competence in special areas to assist in the review of issues that require expertise beyond or in addition to that available on the Board (TCPS2, Article 6.5).

11.2. Ad hoc advisors must provide a written report on the review and participate via teleconference and/or attend the REB meeting for discussion on the review, if deemed necessary by the REB Chair and/or Vice-Chair. However, the ad hoc advisors may not participate in the REB's final deliberation about the proposal (TCPS2, Article 6.5). The report and discussions are documented in the final REB minutes and stored in the study-specific file.

11.3. While ad hoc advisors may complement the REB through their experience, knowledge, or expertise, their input is a form of consultation that may or may not be considered in the REB's final decision. They are not considered REB members and should not be counted in the quorum for an REB, nor be allowed to vote on REB decisions (TCPS2, Article 6.5).

12. Chair and Vice Chair of the REB Selection and Appointments

~~The REB shall require a quorum of at least two thirds of its members at all meetings concerned with the ethical approval of research proposals, including the members in categories 1.2 a), b) and c) above.~~

~~The Chair will be elected by the REB, normally for two years.~~

~~REB members shall serve for three-year terms that normally may be renewed once. Initially, appointments shall range from two to four years to allow for continuity of membership when members are being changed.~~

12.1. The President shall appoint REB members on the advice of the the Chair and Vice-Chair of the REB based in consultation with the VPRI and members of the REB. The President may consult with faculty Deans and department Chairs on the Chair and Vice-Chair selection. The Chair and Vice-Chair shall serve for a term of 2 years, renewable for one additional term.

12.2. The President can extend the Chair and Vice-Chair's term until a suitable Chair and/or Vice-Chair replacement is available to ensure leadership continuity.

12.3. The Chair of the REB must hold a tenured position from an academic institution along with research experience on human participants and knowledge of the TCPS2.

12.4. The Vice Chair of the REB may hold a tenured position from an academic institution; however, it is not necessary. The Vice Chair of the REB must have recent research experience on human participants and knowledge of the TCPS2.

13. Removal of the Chair, Vice-Chair, Members of the REB

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13.1. In the event of unforeseen circumstances necessitating temporary or permanent changes with the Chair and/or Vice-Chair, the President shall identify a suitable interim Chair and/or Vice-Chair in consultation with the VPRI and members. For permanent changes to the Chair and/or Vice-Chair, the President shall initiate a transparent selection process to identify viable candidates.

13.2. The decision to remove a member due to unforeseen circumstances necessitating temporary or permanent changes shall be made by the Chair of the REB, in consultation with the Vice-Chair and/or the VPRI, with the approval of the President. Written notice of the decision will be provided to the member, along with the reasons for removal.

14. Quorum

14.1. As per TCPS2 Articles 6.4 and 6.9, quorum requirements shall consist of:

- a) At least two members having expertise in relevant research disciplines, fields, and methodologies covered by the REB.
- b) At least one member knowledgeable in ethics.
- c) At least one member knowledgeable in the relevant law (but that member should not be the university's legal counsel or risk manager).
- d) At least one community member who has no affiliation with the university.

15. Meetings the Associate Provost,

15.1. The REB shall hold at most twelve meetings each year to review all proposals involving human participants and human materials that require a review by the full Board. Meetings are to be held monthly and the Chair of the REB through the Office of the VPRI shall set dates. Additional meetings will be held when necessary, at the request of the Chair, Vice-Chair or members of the REB. Research-Members proposals receiving a delegated review will be selected in accordance with the Tri-Council Policy Statement follow the applicable SOPs of the REB.

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15.2. Meetings and The REB meetings shall be conducted in hybrid format to allow members of the REB to participate either in person or remotely via videoconference, teleconferencing, or other technologies to attend a meeting to foster collaboration and enhance accessibility.

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15.3. Attendance at REB meetings ensures active participation and contributes to the effectiveness of the ethics review process. The REB members are expected to attend all meetings; however, the Chair and Vice-Chair of the REB understands that planned and unplanned absences may arise that can prevent members from attending a scheduled meeting. The Chair and Vice-Chair of the REB will accommodate absences within reason. For planned and/or unplanned absences, members are expected to provide as much notice as possible to the Chair, Vice-Chair and/or Research Ethics Administrators about the absence.

15.4. Consistent failure to attend the REB meetings may result in a review of the membership status and/or loss of membership on the REB. The Chair and Vice-Chair of the REB understands that individual circumstances may vary and membership removal from the REB will be made on a case-by-case basis. The Chair and/or Vice-Chair of the REB will notify the President to obtain a suitable member replacement for the REB, in consultation with the VPRI.

15.5. The REB should accommodate reasonable requests from the PI and/or University member(s) to participate in discussions of their research proposal(s) at the REB meeting. However, the PI and/or project team members shall not be present during the deliberation and decision-making of the research status going forward for the study.

15.6. REB meetings are closed to the University members and general public to maintain the integrity of the REB's review process. However, the REB Chair and/or Vice-Chair may, at their discretion and on a case-by-case basis, allow external attendance.

15.7. REB minutes must be taken at every meeting to document the following: meeting attendance (including the presence of ad hoc reviewers, guests or observers); conflict of interest declarations and recusals; summary of discussions; actions taken by the REB on each agenda item requiring full REB action; and, final voting results, including for, against, and abstentions.

15.8. REB minutes are to only be accessible to REB members, authorized ORS personnel, the VPRI and President. For internal or external audits of research monitoring, reconsideration requests, and/or appeals, the study files, minutes and other relevant documentation will be made accessible to authorized representatives of the University, sponsors and/or funding agencies.

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1.316. Decision-Making Process

The REB shall meet at least once each month to review all proposals requiring human participants. All research receiving ethical approval through the expedited review process (See 2.6) will be reported to

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the Research Ethics Board by the Chair. Research not delegated to expedited review will be reviewed at the meeting, and the decision to grant ethical approval will be based on a vote. If a vote is not unanimous, the position of those disagreeing will be included in the communication to the researcher. In the event of a tie vote, the matter under consideration will be considered not passed. An annual schedule of REB meetings will be published.

Authority

- 16.1. For research proposals that qualify for a review by the full board, a fully detailed review will occur at a convened REB meeting. When a research proposal has been reviewed by the full board, the REB may delegate the responsibility to the Chair and/or Vice-Chair of the REB post-review to synthesize the clarifications/concerns raised by the REB into a decision letter and assess the PI's proposed responses to the decision letter. When the investigator addresses all clarifications/concerns of the REB, the REB delegates authority to the Chair and/or Vice-Chair to issue approval.
- 16.2. The Chair and/or Vice-Chair of the REB or delegate will determine which research proposals qualify for delegated versus full board review. On behalf of the full REB, the Chair and Vice-Chair of the REB are delegated the authority to review and approve delegated research proposals, change requests, ongoing activities, and monitor reports of adverse events and unanticipated problems.
- 16.3. The Research Ethics Administrators will communicate all decisions of the REB in writing to the PI.
- 16.4. Delegated decisions and actions of the Chair and/or Vice-Chair of the REB will be reported to the full REB at the next available opportunity.

17. Conflicts of Interest

- 17.1. Members of the REB must disclose any real, apparent, or perceived conflicts of interest regarding a proposal under review to the Chair and/or Vice-Chair of the REB. Members cannot be present for any REB discussion and cannot participate in the decision process for a proposal in which they have any vested interest and/or named as a project team member. The minutes shall reflect that a conflict of interest was declared and whether the REB member was removed from the deliberations.
- 17.2. Members of the REB recusing themselves due to conflicts of interest are not counted towards quorum requirements.

MONITORING AND REVIEW

18. The REB Terms of Reference will be reviewed as necessary, and at least every three years (unless another timeframe is required for compliance purposes). The REB, VPRI, and ORS are responsible to monitor and review these terms.

RELATED POLICIES, PROCEDURES & DOCUMENTS

UOIT ADMINISTRATIVE

19. Tri-Council Policy Statement 2: Ethical Conduct for Research Involving Humans

~~1.4~~

~~The university endorses the ethical principles cited in the Tri-Council Policy Statement and has mandated its Research Ethics Board (REB) to ensure that all research investigations involving human participants are in compliance with the Statement.~~

~~The UOIT REB will have jurisdiction over all research involving human participants as well as over all course-based research or assignments that require students to collect information from human participants. All UOIT research involving human participants including that of visiting and part-time researchers, will proceed only after ethical approval has been granted by the REB. In addition to approving research, the Committee can reject, propose modifications to or terminate any proposed or on-going research.~~

See also: — Requirements of Faculty Research Ethics Boards

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Summary of Changes for Research Terms of Reference

Revised on March 13, 2025

Background:

This document summarizes the recent updates to the Research Ethics Terms of Reference, revised to align with the latest Tri-Council Policy Statement 2 (TCPS2). Previously approved in 2007, this revised Terms of Reference now incorporates new requirements, procedures, compliance standards, and references to the TCPS2, ensuring clearer, more consistent, and transparent governance of the Research Ethics Board (REB). The Terms of Reference was reviewed and approved by the REB on October 16, 2024. The Terms of Reference was reviewed and approved by the members of the REB on October 16, 2024. The Research Board was consulted on November 19, 2024.

Section	Revision
Section 1. Purpose	A new section was added to clarify the purpose of the REB.
Section 2. Definitions	A new section was added to define the following terms: <ul style="list-style-type: none">• Auspices,• Human Biological Materials,• Jurisdiction,• Minimal Risk,• Multi-Jurisdiction Research,• Principal Investigator,• Research,• Research Ethics Administrators,• REB,• Tri-Council Policy Statement 2: Ethical Conduct for Research Involving Humans (TCPS2),• University,• University Member.
Section 3. Mandate	Previously section 1.4 (Authority) under the last approved Terms of Reference (TOR). The revised section updated language surrounding the mandate of the REB to align with the most recent TCPS2.
Section 4. Accountability and Reporting Relationships	A new section has been added to define the REB's reporting relationship with the President and stated that the REB shall function independently in their decision-making as per the TCPS2.

Section	Revision
Section 5. Composition and Appointment of Members	Previously section 1.2 (Composition) of the last approved TOR. The revised section provides more clarity on the composition of the REB members, how REB members are appointed to the REB and the duration of membership terms
Section 5.2	A new clause was included for university student members to become REB members.
Section 5.3	A new clause was included to ensure the independence of REB decision making as per the TCPS2.
Section 5.6	A new clause was added to indicate that the Vice-President Research and Innovation shall provide administrative and operational support to the REB to fulfill its mandate in the form of ex-officio non-voting Research Ethics Administrators.
Section 6 – 9. Responsibilities	Previously section 1.1 (Responsibilities) under the last approved TOR. The REB’s responsibilities were expanded to include compliance, monitoring and education.
Section 10. Proportionate Approach to REB review	A new section was added to include the principle of proportionate review, where the rigour of the research ethics review shall be proportionate to the level of risks associated with the participants.
Section 11. Ad Hoc Advisors	A new section was added to describe the relationship and responsibilities of ad hoc advisors to the REB.
Section 12. Chair and Vice-Chair of the REB Section and Appointments	A new section was included to (1) describe the selection process for the REB Chair and Vice-Chair; (2) define the membership terms for the REB Chair and Vice-Chair; and (3) describe the eligibility criteria for the REB Chair and Vice-Chair.
Section 13. Removal of the Chair, Vice-Chair, Members of the REB	A new section was added to allow the temporary and permanent changes to the Chair, Vice-Chair and/or members of the REB in the event of unforeseen circumstances necessitating changes in membership.
Section 14. Quorum	Previously described in section 1.2 (Composition) of the last approved TOR, quorum requirements were updated to reflect the TCPS2 requirements.
Section 15. Meetings	Previously section 1.3 (Meetings and Decision-Making) of the last approved TOR, revisions now include (1) monthly meeting cadence; (2) confidentiality provisions for meeting

Section	Revision
	discussions; (3) attendance expectations for REB members, and (4) researchers attending REB meetings to discuss their research proposals.
Section 16. Decision Process	Previously section 1.3 (Meetings and Decision-Making) of the last approved TOR, the revised section expands on the review pathways and processes for delegated (minimal risk) and full board (above minimal risk) reviews of ethics applications.
Section 17. Conflict of Interest	A new section was added to describe the requirement for REB members to disclose conflict of interests and a procedure for managing conflict of interests.
Section 18. Monitoring and Review	A new section was added to describe the monitoring and review timeframe for the TOR.

COMMITTEE REPORT

SESSION:

Public ☒
Non-Public ☐

ACTION REQUESTED:

Decision ☒
Discussion/Direction ☐
Information ☐

TO: Audit & Finance Committee (A&F)

DATE: June 19, 2025

PRESENTED BY: Brad MacIsaac, Vice President Administration

SUBJECT: External Auditor for Non-Audit Services

COMMITTEE MANDATE:

The Policy on use of [External Auditor for Non-Audit Services](#) requires the Audit & Finance Committee (A&F) to approve the use of the University's audit firm, which is currently KPMG LLP (KPMG), if the University wishes to engage them for activities that are above 15% of their audit fee. With each engagement, the external audit partner is required to confirm independence with respect to the project.

BACKGROUND/CONTEXT & RATIONALE:

In November 2024, A&F approved KPMG to conduct the MCU Efficiency and Accountability Review. Two administrative areas that were identified during this review which could benefit from further process mapping and review related to: Scheduling Process and Athletic Operations.

As KPMG is our external audit partner, we must receive A&F approval to hire. KPMG has confirmed that under the relevant rules of the firm, CPA Ontario and other applicable legislation, the non-audit services of the efficiency project has and will not conflict or impair their independence as the external auditor of Ontario Tech University.

See Appendix A for their response on the Assessment of Independence.

MOTION:

That the Audit & Finance Committee approves the engagement of KPMG LLP to provide non-audit services to Ontario Tech University estimated at Two-Hundred Thousand dollars (\$200,000) in respect to a continued efficiency and accountability review.

Appendix A – KPMG Assessment of Independence Response

The Audit & Finance Committee has responsibility to assess and review the continuing independence of the External Auditor including a review and annual approval by the Audit Committee of all non-audit services and the remuneration thereof. In determining KPMG's independence as External Auditor with respect to this project, the University has considered the relevant rules and related interpretations prescribed by CPA Ontario and any applicable legislation or regulation, covering such matters as:

- a) Provision of services in addition to the audit engagement: The scope of these projects does not include:
 - designing and implementing financial controls and systems,
 - acting in the capacity of management, such as signing contracts or making staffing, financial and operational decisions, or
 - providing corporate financing.
- b) Other relationships such as:
 - Holding a financial interest, either directly or indirectly, in a client;
 - Holding a position, either directly or indirectly, that gives the right or responsibility to exert significant influence over the financial or accounting policies of a client;
 - Personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with a client; and
 - Economic dependence on a client.

KPMG does not have any of these relationships with Ontario Tech University.

The project as described above, does not create a conflict on any of these factors. More specifically, KPMG will be providing assistance and delivering on project mandates to University management and would not be acting in a management capacity of making management decisions.

KPMG has taken the necessary steps to ensure full independence of the project team that will carry out the project from our Ontario Tech University financial statement audit team. In particular:

- The team that will carry out the project will do so based solely on their established expertise in the respective areas; and
- No member of the financial statement audit team will participate in the delivery of the project.

We have assessed and concluded, that the above described project will not impair KPMG's independence as the External Auditor of the University.

BOARD OF GOVERNORS

Audit & Finance Committee (A&F)

Minutes of the Public Session of the Meeting of April 10, 2025 2:01 p.m. to 3:58 p.m. [Videoconference](#)

- Present:** Carla Carmichael (Chair), Susanna Zagar (Vice-Chair), Nolan Bederman, Laura Elliott, Laura Money, Steven Murphy
- Staff:** Kirstie Ayotte, Nicola Crow, Jacquelyn Dupuis, Krista Hester, Lori Livingston, Jennifer MacInnis, Brad MacIsaac, Sarah Thrush
- Guests:** Chelsea Bauer, Libby Duckworth, Mikael Eklund, Cristina Morrone, Channen Tan

1. Call to Order

The Chair called the Public session of the A&F meeting to order at 2:01 p.m. and read aloud the Land Acknowledgment.

2. Agenda (M)

Upon a motion duly made by L. Elliott and seconded by S. Murphy, the Agenda was approved as presented, including approving and receiving the Consent Agenda and its contents.

3. Conflict of Interest Declaration

None noted

4. Chair's Remarks

The Chair began by reminding Committee members of some meeting protocols, and Public session attendees were welcomed though were noted unable to participate or engage in the meeting.

She continued by reminding Board members of the upcoming annual Board Practices Assessment and Skills Matrix, which will be due by May 9, 2025. She emphasized that these tools are essential as part of governance best practices and for identifying competency gaps to guide future Board recruitment. She highlighted increasing financial pressures across the post-secondary sector and stressed the importance of

maintaining financial sustainability as a key strategic priority in today's complex and evolving environment.

5. President's Remarks

As the semester comes to a close, the President expressed his appreciation to faculty, staff, and students for their hard work and dedication throughout another successful term. He shared news that Salma Bafagih, a Master of Health Science candidate, placed first in Ontario Tech's Three Minute Thesis competition for her research on food literacy among Canadian adults, and will represent the University at the provincial competition in May. The President also highlighted the recent Excellence in Teaching Awards, extending congratulations to all nominees and recipients for their meaningful contributions to student learning. In addition, the President celebrated several significant achievements in athletics, including the Men's Soccer team winning its first Ontario University Athletics (OUA) soccer championship and the Women's Lacrosse team earning its first medal. These milestones reflect the growing success of the athletics program and the important role it plays in strengthening campus pride and community spirit.

The Chair congratulated the University on the success of its sports teams, noting the challenge of recruiting talented athletes and acknowledged the growing student body and improved forecasts compared to other universities, which are as a result of the excellent University community and the programs offered.

6. Finance

6.1 2025-2028 Budget Approval* (M)

B. MacIsaac advised that the presentation will focus on key aspects of the University's 2025-26 budget. This year's budget is recommended in the context of focusing on adapting to unpredictable government policies and enrollment-driven revenue. This is a shift in Ontario university budgeting practices over the past decade from a more predictable model based on enrollment.

S. Thrush noted that the University's enrollment plan focuses on both undergraduate and graduate programs, considering existing student retention and anticipated intake numbers. While aiming to meet its enrollment targets, the plan acknowledges risks such as increased competition for domestic students and the impact of federal and provincial policies on international student growth. She noted that projections for international student enrollment are expected to flatten or decrease due to enrollment caps.

S. Thrush presented several potential scenarios that were considered to address policy changes and shifts in enrollment trends. These included strategies for attracting non-traditional students to support growth. She highlighted that the University continues to refine its approach and is adjusting for realistic assumptions and potential risks within the evolving landscape of higher education.

B. MacIsaac explained that the University prepares its budget on a modified cash basis to better reflect annual income and expenditures, which differs from the year-end financial statements that account for amortization and investment gains. He advised that tuition is the primary revenue source as government grants have declined substantially over time. On the expense side labour related costs (faculty, staff) are the largest expense category.

B. MacIsaac noted that revenue has increased, largely due to higher undergraduate domestic and graduate international enrollment. However, he noted that growing competition for international and domestic students, alongside government-imposed caps, present future challenges.

He explained that the budget is structured into specific categories, such as ancillary fees that are designated to specific functions such as health services, ensuring funds are used appropriately and transparently. In response to declining government grants, the University has made strategic investments in student services, academic support, and financial aid, which reflect a commitment to student success.

Looking ahead, he advised that the University plans to continue refining its approach in managing enrollment and expenses, with the aim to balance growth with maintaining quality and long-term financial sustainability.

In response to a question regarding space limitations and program capacities while managing the student enrollment growth that is needed, B. MacIsaac advised that the University is exploring alternative solutions such as hybrid learning, non-traditional programs and co-op opportunities to accommodate future growth without overwhelming existing resources.

B. MacIsaac continued by noting that the University is facing a structural deficit, as contractual expenses are outpacing modest revenue growth. While tuition and government grants have seen slight increases, they are not keeping up with rising costs. To maintain a balanced budget, efficiency is a key focus along with the

continued priority of differential growth, recognizing that traditional business models are no longer sufficient for fiscal sustainability. As part of this, the University is exploring alternative approaches, including program innovation, increased advocacy for public funding, and selective revenue opportunities that offer clear returns. B. MacIsaac advised that an external review confirmed that the University is already operating efficiently, reinforcing the need for data-driven planning. Moving forward, the University will need to remain flexible and strategic to maintain financial and academic stability.

B. MacIsaac discussed the University's capital investment planning, noting the need for increased short-term to long-term spending on infrastructure repairs and academic equipment upgrades due to aging facilities. He noted that investments in IT are also underway, including a major system overhaul scheduled for completion by 2026 and after training and implementation in 2027. He noted that commercial services are expected to generate a modest surplus to fund future equipment replacements.

He highlighted that reserves are largely committed to existing obligations, with a need to plan for growing future maintenance needs. He noted that a key priority is setting aside funds for operating reserves. To this end, the 2021 paper on reserves is being updated for presentation in the future to the Committee.

Within this budgetary context, B. MacIsaac noted there are risks in ensuring the maintenance of academic quality amid rising enrollment and limited hiring. Efforts to improve efficiency through technology and AI are being prioritized to help staff free up time for more strategic initiatives which will help ensure continued student success.

L. Livingston emphasized the precarious state of post-secondary funding in Ontario, noting that uncertainty surrounding revenues and costs makes long-term planning difficult. Tuition remains frozen, government grants are tied to performance metrics, and international student caps have intensified competition for domestic students. Inflation, tariffs, and unexpected facility issues add further risk. She noted that to navigate this uncertainty, the University must prioritize growing enrollment, diversifying revenue streams, improving efficiency, investing in technology, increasing program innovation and advocacy for public funding, strengthening partnerships and building reserves.

A question was asked about recent procurement restrictions on U.S. products, particularly affecting capital and software purchases. B. MacIsaac noted that 2% of the University's budget went to U.S. products, which could result in a potential

estimated risk of up to \$1.5 million if tariffs and procurement limitations were to escalate. He assured the Committee that the University is closely monitoring the situation, and existing contracts, such as with U.S software vendors, are not currently affected by the policy changes.

A question was also raised about how the University addresses low-enrollment programs, and the decisions made regarding them. L. Livingston explained that the University has paused admissions for three such programs. She added that one of the programs had been listed in error on the Ontario University Application Centre, and the other two were newer programs with limited marketing exposure. The pause allows time to refine and revitalize the offerings, to enhance their potential for future success. She noted that the University will continue to monitor applications closely so as to better understand student interests and needs.

In a discussion regarding the University's finances, a Committee member asked about deferred maintenance costs and how the University's capital expenditure is compared to others. B. MacIsaac explained that the University's spending is in line with sector benchmarks, though slightly lower, and that more detailed information would be provided at the upcoming Board of Governors meeting.

A member then enquired about staffing levels, particularly the balance between fixed and variable staffing costs. B. MacIsaac confirmed that the University uses various models to manage staffing, though acknowledged that administrative support is harder to predict and highlighted ongoing work with KPMG and industry groups to refine these models.

Regarding additional questions on the obligation to present a balanced budget due to the terms of the University's debenture, B. MacIsaac acknowledged the necessity of balancing the budget, and emphasized difficult decisions had been made in preparing this year's budget, such as delaying \$5 million in capital improvements. He added that the University needs to better communicate these trade-offs to the Ministry, especially as they impact long-term sustainability. Members agreed and stressed the importance of framing financial decisions in terms of future risks.

In closing, B. MacIsaac noted that all universities are dealing with financial pressures, and that the Government is pushing for efficiencies. S. Murphy added that while larger universities face deficits, their endowments help. He emphasized that the University is focused on high-demand programs, and working with the Government for a stable funding framework.

Upon a motion duly made by L. Elliott and seconded by N. Bederman, pursuant to the recommendation of management, that the Audit & Finance Committee recommends to the Board of Governors approval of the 2025-2026 budget and approval in principle of the budgetary projections for the next two years.

6.2 MCU Efficiency and Accountability Fund Report* (D)¹

B. MacIsaac confirmed that the Ministry funded an Efficiency and Accountability review to be undertaken by third-party. KPMG conducted the University's review. He noted that Leadership supports in general the review's recommendations, which will culminate in an implementation plan being presented to the Committee at its June meeting. He then introduced guest speakers from KPMG to report on their findings.

C. Tan explained that the review was intended to identify opportunities to strengthen the University's financial position while supporting its strategic priorities. He noted that the final report, which focuses on five key areas identified by the Ministry, aligns closely with preliminary findings previously shared with Leadership. The insights aim to highlight opportunities that offer a positive return on investment within five years.

He emphasized the ongoing challenge of managing a largely fixed cost base amid stagnant revenues and underscored the importance of increasing revenue through improved student retention, continuing education, and enhanced grant funding.

He advised that while efficiency gains were identified, the most significant opportunities lie in optimizing academic programming and expanding revenue, two themes echoed in this Meeting's budget discussions. Despite the proposed changes, the University is still projected to operate in a deficit over the next five years, which is consistent with trends across other Ontario institutions.

C. Morrone elaborated on the five areas of focus, ranked by financial impact, with academic programming offering the greatest potential. Recommendations included boosting enrollment, restructuring course offerings to allow more flexible intakes, reviewing prerequisites, assessing course and section sizes, optimizing faculty-to-student ratios, and ensuring a review process is in place to determine if programs are financially or strategically sustainable.

¹ MCU Efficiency and Accountability Fund Review – Final Report, March 31, 2025 is a confidential report and is not available for disclosure without the express written consent of KPMG and Ontario Tech University.

The second focus was revenue generation. While the University has already taken innovative steps, the review identified further potential through expanding continuing education, growing international partnerships, better use of campus assets, and streamlining advancement efforts to enhance fundraising.

The third area addressed governance and administrative services. Opportunities included reducing manual processes in areas such as payroll and scheduling, centralizing onboarding and offboarding, implementing automation, and exploring deeper integration with Durham College to improve service quality and reduce costs.

L. Duckworth presented the final two areas, facilities and procurement, which showed limited savings potential. She noted existing efficiency efforts and emphasized that remaining opportunities focus on process improvements and enhanced coordination with Durham College. Procurement gains were tied to stronger oversight and maximizing value for money. She concluded with a summary of the financial outlook, based on a five-year forecast where opportunities were grouped into tangible savings, revenue generation, and efficiency gains. While academic programming showed the most potential, many savings are intangible. Even with these measures, the University is projected to remain in deficit without further action.

6.3 2023-2024 University Financial Accountability Framework* (U)

B. MacIsaac presented the 2023-2024 University Financial Accountability Framework noting that the University recently received its second annual financial assessment from the Ministry, which continues to rate the University at a medium risk level, entirely due to its debenture. He noted that the Board of Governors had already received this information as part of the June 2024 Board report, and the table presented within the materials reflects that same data.

It was further noted that with the medium-risk rating, due to the government-backed debenture, affects the financial metrics despite presenting minimal real risk. If the debenture were excluded, the University's financial standing would be strong, and there would be no associated risk. B. MacIsaac noted that the University continues to confirm with the Ministry that the debenture is the cause of this rating, which has been acknowledged by the Ministry without issue.

7. Investment Oversight – Endowment Disbursement* (M)

B. MacIsaac noted that the University is carefully balancing the distribution of endowment funds to meet donor intentions while supporting students and preserving capital. He advised that to keep up with inflation, the value of funds needs to grow by

3-4%. After considering various economic scenarios and to preserve capital, it was determined that allocating \$900,000 this year is feasible, with the understanding that this allocation will not continue indefinitely.

Upon a motion duly made by S. Zagar and seconded by N. Bederman, the Audit & Finance Committee, hereby recommends that the Board of Governors approves the disbursement of up to \$900,000 from the University's endowed fund and unrestricted expendable sources for distribution by Financial Aid in 2025-26.

8. Compliance and Policy

8.1 Annual Risk Report* (U)

J. Dupuis presented the 2025 Annual Risk Management Report. At the outset she outlined the evolution of the University's Risk Management since 2014, when a unified approach was established. She reported that key developments since that time include: the creation of a comprehensive Risk Register in 2017, the designation of risk owners at the manager or director level, and the expansion of risk registers, all of which have helped increase participation and awareness.

She added that by 2023, risk bulletins strengthened communication and integrated risk management into campus culture. In 2024, the University addressed barriers such as unclear terminology and integration issues by grouping risks into thematic buckets. This enabled better communication and alignment with strategic priorities. She noted that the University now uses six recognized measures to evaluate its risk management and has met them consistently since 2017. She advised that the number of identified risks has increased from 240 to 294, reflecting improved detection. Additionally, new risks, such as mental health and privacy, were added; and 18 mitigation strategies have transitioned into proactive controls. She noted that the rise in identified risk drivers reflects better detection of social, political, technological, and economic factors.

J. Dupuis explained that the Report uses a strategic synthesis approach, highlighting significant risks and mitigation strategies, grouped into thematic buckets such as academic technology, student experience, and financial sustainability. There are also strategies used to guide decision-making by focusing attention on urgent areas.

She also reported on emerging risks, including AI adoption and global trends, with the risks slightly decreasing due to a more predictable environment. She noted that the University has now developed Key Risk Indicators (KRIs) to better quantify and forecast risks and going forward, the University will expand KRIs to help improve

project governance and address interconnected risks.

She concluded by noting the ongoing evolution of the risk management process, emphasizing improvements in leadership, data management, and a reduction in unexpected challenges, and expressed satisfaction with the progress made.

In response to the Committee's comments on the Report, J. Dupuis added that some assessments change quickly as resources are applied to mitigation plans and when deciding whether a change is needed, the management team relies on input from the risk owner and lead, ensuring the information is qualified before adjusting the status of risks.

9. Consent Agenda (M):

The Chair confirmed that the contents of the Consent Agenda were approved and received under Agenda Item #2.

- 9.1 Minutes of Public Session of A&F Meeting of February 13, 2025* (M)
- 9.2 Credit Rating Update* (I)
- 9.3 Ancillary Fees Update* (I)
- 9.4 Annual Compliance Report* (I)

10. Adjournment (M)

There being no other business, and upon a motion duly made by S. Zagar, the Public session of the A&F meeting adjourned at 3:58 p.m.

COMMITTEE REPORT

SESSION:

Public ☒
Non-Public ☐

ACTION REQUESTED:

Decision ☐
Discussion/Direction ☐
Information ☒

TO: Audit & Finance Committee (A&F)

DATE: June 19, 2025

PRESENTED BY: Brad MacIsaac, Vice President Administration

SUBJECT: Investment Portfolio Update

COMMITTEE MANDATE:

The Audit & Finance Committee (A&F) is responsible for overseeing the investment of the Funds in accordance with the University's [Statement of Investment Policies](#) ("SIP") and the performance of the investment manager.

BACKGROUND/CONTEXT & RATIONALE:

In summer 2021 the Committee recommended receiving updates twice a year with management bringing forward updates if needed (i.e. changes outside of the Investment Manager's purview). The overall objective is to obtain the best possible total return on investments that is commensurate with the degree of risk that Ontario Tech is willing to assume in obtaining such return. As of March 2025 the market value is \$40.3M, which is up from Dec 2024 (\$39M); Dec 2023 (\$35M). Our performance measurements are:

1) **Asset mix range** as per SIP section 6.1 has been adhered to:

Asset Mix	Benchmark	Target	Min	Max	Check
Fixed Income		20%	15%	35%	✓
Cash & Short-term	FTSE Canada 30 Day T-Bill Index	0%	0%	10%	✓
Universe Bonds	FTSE Canada Universe Bond Index	20%	15%	35%	✓
Equities		55%	45%	65%	✓
Canadian	S&P/TSX Capped Composite Index	20%	10%	30%	✓
Global	MSCI World Net Index \$C	30%	20%	45%	✓
Emerging Markets	MSCI Emerging Markets Net Index \$C	5%	0%	10%	✓
Alternatives		25%	10%	30%	✓
Real Estate	MSCI/REALPAC Canada Property Index	6%	0%	10%	✓
Mortgages	FTSE Canada Short Term Overall Bond Index	5%	0%	10%	✓
Infrastructure	Canadian CPI (Non-Seasonally Adjusted) 1-month lag + 400 bps	6%	0%	10%	✓
Private Debt	Morningstar LSTA US Leveraged Loan Index	4%	0%	8%	✓
Private Equity	MSCI World Net Index (\$C)	4%	0%	8%	✓

2) **Minimum performance expectations** are above our desired 6% annually in a 5-year period as outline in the SIP section 7.1. This is being closely monitored based on the volatile market and management is reviewing performance against the benchmark as we have normally been above in pre-Covid years.

Performance ¹	Three Months %	One Year %	Three Years %	Five Years %	Since Incep. %
Ontario Tech Long Term Account	1.1	10.8	6.9	9.7	7.7
<i>Benchmark²</i>	<i>0.5</i>	<i>12.0</i>	<i>7.3</i>	<i>9.9</i>	<i>7.2</i>
Ontario Tech Term Account	1.0	4.5	4.3	2.8	2.0
<i>FTSE Canada 30 Day T-Bill Index</i>	<i>0.8</i>	<i>4.2</i>	<i>4.0</i>	<i>2.4</i>	<i>1.6</i>

¹ Total returns are gross of investment counseling fees and reported in Canadian dollars. Performance for periods of one or more years is annualized. Performance inception date for Long Term Account is August 31, 2010. Performance inception date for Short Term Account is November 30, 2013.

² Current Custom benchmark: 5% FTSE Canada Short Term Overall Bond Index; 20% FTSE Canada Universe Bond Index; 20% S&P/TSX Capped Composite Index; 34% MSCI World Net Index (C\$); 5% MSCI Emerging Markets Net Index (C\$); 6% Canadian CPI (Non-Seasonally Adjusted) 1-month lag + 400 bps; 6% MSCI/REALPAC Canada Property Index; 4% Morningstar LSTA US Leveraged Loan Index \$U.

- 3) **ESG Compliance** is of value to the University as is responsible investing. There are no emerging trends/issues to report, and PH&N has signed off on its required attestation:

We confirm that RBC Global Asset Management ("RBC GAM"), the manager of the strategies in the Ontario Tech investment portfolios, is a signatory to the United Nations Principles for Responsible Investing ("UNPRI"). As such, RBC GAM incorporates ESG (environment, social, governance) factors in the investment decision-making process for the strategies in the Ontario Tech investment portfolios to the extent that such considerations are material and relevant to the expected risk and return of the investment under consideration.

**RBC PHILLIPS, HAGER & NORTH
Investment Counsel Inc.**



Leila Fiouzi, CFA
Senior Investment Counsellor

March 31, 2025
Date

SUPPORTING REFERENCE MATERIALS:

N/A

COMMITTEE REPORT

SESSION:Public ☒**ACTION REQUESTED:**Decision ☐
Discussion/Direction ☐
Information ☒Financial Impact ☐ Yes ☒ NoIncluded in Budget ☒ Yes ☐ No**TO:** Audit & Finance Committee**DATE:** June 19, 2025**FROM:** Niall O'Halloran, Manager Policy & Privacy**SLT LEAD:** Jennifer MacInnis, General Counsel**SUBJECT:** Annual Access to Information and Privacy Report 2024

COMMITTEE MANDATE:

- The Audit & Finance Committee is responsible for overseeing legislative compliance. This oversight includes receiving regular reports from management on compliance and regulatory matters.
- The Access to Information and Privacy unit within the Office of the General Counsel has oversight of the University's obligations under the *Freedom of Information and Protection of Privacy Act* (FIPPA), the *Personal Health Information Protection Act* (PHIPA), and other legislation.

BACKGROUND/CONTEXT & RATIONALE:

The Access to Information and Privacy unit supports functional areas throughout the university in complying with applicable privacy legislation and is responsible for Access to Information process and reporting. The unit's operations support the university's key pillar of 'Tech with a Conscience' by ensuring that innovative educational technology is consistent with the university's ethical and legal obligations to respect privacy. The purpose of the Annual Report is to confirm we are meeting our compliance obligations under FIPPA and PHIPA, to provide information on changes to legislation that affect the university and to support continuous improvement.

SUPPORTING REFERENCE MATERIALS:

- Access to Information and Privacy Report 2024



Access to Information and Privacy Report

May 5, 2025

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PART I – OVERVIEW

Ontario Tech University is committed to ensuring that its privacy practices align with legal and regulatory requirements and maintaining the trust of its community and stakeholders. This report provides an update on the Privacy Office's ongoing activities and progress in supporting the University's compliance with the *Freedom of Information and Protection of Privacy Act* ("FIPPA"), the *Personal Health Information Protection Act* ("PHIPA") and other relevant privacy legislation. It also highlights the Privacy Office's efforts to address new legislative amendments and emerging privacy challenges.

The Privacy Office oversees the implementation and administration of access to information and protection of privacy in the University through the management of access requests and privacy-related incidents, the undertaking of privacy impact assessments (PIAs), and the provision of training and guidance on privacy and other privacy-related matters.

This report covers the 2024 calendar year and is intended to keep the Board and the University community informed about the status of privacy compliance activities at the University.

PART II - STATUS UPDATE

A. Amendments to the *Freedom of Information and Protection of Privacy Act*

The Government of Ontario introduced Bill 194, the *Strengthening Cyber Security and Building Trust in the Public Sector Act, 2024* (the "Act") on May 13, 2024 to respond to the rapidly evolving digital and technological landscape. The bill proposed amendments to FIPPA and the introduction of a new statute — the *Enhancing Digital Security and Trust Act, 2024* ("EDSTA") — which would establish regulation-making authorities in the areas of cyber security, artificial intelligence ("AI"), and digital technology affecting children that would apply to public sector entities including the University.

Passed by the legislature on November 25, 2024 the Act amends several provisions of FIPPA.

Key changes include:

- **Mandatory Privacy Breach Reporting:** The Act introduces new obligations for public bodies to report certain privacy breaches to the Information and Privacy Commissioner of Ontario (the "IPC") promptly.

- Privacy Impact Assessments (PIAs): The Act mandates the completion of PIAs for projects that may affect privacy.
- Whistleblower Protection: Enhanced protections for individuals who report privacy violations.
- Information Sharing: Strengthened frameworks for sharing information between privacy commissioners across Canadian jurisdictions.

Provisions of the Act relating to the investigative powers of the IPC, information sharing between the privacy commissioners of Canadian jurisdictions, and to whistleblower protection came into force on January 7, 2025. The most significant amendments, including the requirements for mandatory reporting of privacy breaches and the completion of PIAs, will come into force on July 1, 2025.

In preparation for these legislative changes, Ontario Tech's Manager of Privacy and Policy is serving as the chair of the Council of Ontario Universities ("COU") Bill 194 working group that was established to ensure a common approach to the legislation, including sharing of PIA best practices, templates and guidance between universities.

The Privacy Office has reviewed and updated its existing PIA templates to ensure compliance. Additionally, the Privacy Office is working on a strategy to build capacity for distributing the completion of low risk PIAs by units to allow Privacy Office staff to concentrate on high risk and more complex PIAs.

B. Privacy Impact Assessments (PIAs) and Future Capacity

In light of the new legislative requirements and the increased reliance on automation, the Privacy Office expects a substantial rise in the number of PIAs in the coming years. The number of PIAs completed annually has increased from an average of 6 per year between 2020-2022 to an average of 19 PIAs over the last two years.

In anticipation of this trend, the Privacy Office is building a strategy to delegate the completion of low-risk PIAs to individual units within the University, enabling the Privacy Office staff to focus on higher-risk or more complex assessments. This will include creating simplified questionnaires and a set of universal common requirements that will serve as administrative and technical safeguards for low-risk projects with potential impacts to privacy.

The University has also allocated an additional .5 FTE to the Privacy Office staffing in the form of an Access and Privacy Officer position which is currently being advertised and is expected to be filled by the Spring.

C. Privacy Breaches and Response Strategy

With the introduction of new privacy breach obligations, the Privacy Office has reviewed and formalized its processes for investigating and responding to potential privacy breaches. The Privacy Office is building on work already undertaken to assess the risk to affected individuals and notify individuals where there is a real risk of significant harm. This practice has improved the efficiency of Privacy Office operations, as well as limiting impact on the peace of mind of affected individuals by avoiding notification where there is no real risk to privacy. The Privacy Office is creating an internal framework aligned with the privacy breach reporting protocols in jurisdictions where similar requirements have been in place for several years.

The Privacy Office's response strategy includes:

- **Investigation and Resolution:** A step-by-step process for investigating breaches, assessing the risk of harm to affected individuals, and notification to affected individuals and to the IPC where required by FIPPA.
- **Training:** Ongoing education for University staff and departments to recognize and respond to privacy breaches effectively.

D. Guidance on the Use of AI

In line with the University's commitment to the responsible use of technology, the Privacy Office is developing guidance and evaluation criteria to assess AI systems through a privacy lens. We are working in tandem with IT Services, the Teaching and Learning Centre, Risk Management and Compliance, and respective Senior Leaders to support the University's AI strategy. This includes:

- Developing an AI supplement for PIAs used to assess risks specific to the use of AI systems and guided by the federal government's AI assessment processes.
- Reminding the University community about existing policies and practices related to acquiring and implementing new technology, including AI systems.
- Ensuring that AI systems align with privacy obligations under FIPPA.
- Mitigating risks related to the collection, use and storage of personal data by AI systems.
- Evaluating potential impacts to privacy before deploying AI technologies within University operations.

This initiative aligns with the University's strategic direction of "Tech with a Conscience", ensuring that technology development prioritizes the protection of individuals' privacy rights.

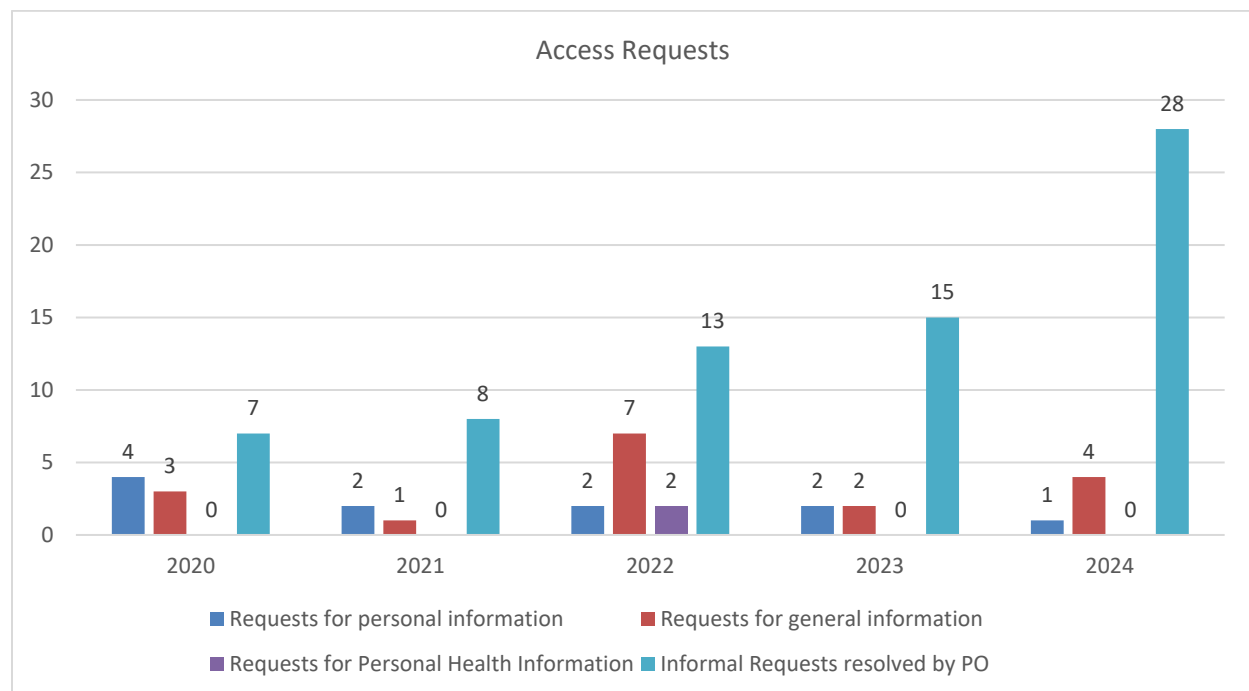
PART III – ANNUAL STATISTICAL REPORTING

Each year, Ontario Tech University submits statistical reports to the IPC regarding its compliance with FIPPA and PHIPA. These reports include the number of access to information requests and the outcomes of those requests.

A. Access Requests

Ontario Tech University processes various types of access requests under FIPPA and PHIPA. These requests are handled in accordance with the relevant legislation, ensuring that the University remains compliant with privacy regulations while providing access to information.

Below is a summary of the key categories of requests and activities related to privacy compliance over the past five years.



Requests for Personal Information: Requests for individuals' own personal information held by the University have remained relatively low over the past five years, as the Privacy Office has worked to resolve these requests informally.

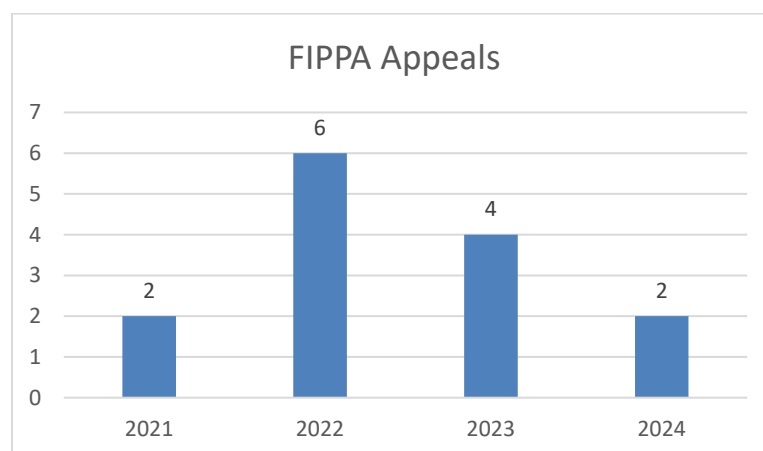
Requests for Personal Health Information: Personal health information requests pertain to accessing personal health records held by the University in relation to the University's health services. The number of these requests received by the University remains low year after year.

Requests for General Information: General information requests, which refer to non-personal University data, have varied more significantly over the past five years. While generally the total remains low, there can be spikes in requests depending on matters arising at the University at a given time. These spikes have the potential to affect operations due to lengthy searches by unit staff. In the 2022 spike, the Privacy Office was able to apply exclusions present in FIPPA to avoid the need for an extensive search. This approach resulted in a hearing before the IPC, which upheld the University's decision. The impact on operations of the 2024 spike was mitigated by working extensively with the requester to 1) limit and clarify the scope of the search, and 2) to ensure the fair calculation of fees based upon an estimate of the time a search would require.

Informal Requests Resolved by the Privacy Office: The Privacy Office has, over the past several years, been working to redirect requests to an informal process, where possible. This has included providing training to key units on how to resolve these requests. Informal resolution is beneficial in terms of increased efficiency for unit staff conducting searches, and for the Privacy Office reviewing records for release. Another key benefit is reduced exposure to the possibility of an appeal. The Privacy Office has had a notable rise in the number of requests resolved informally this year, the majority of which have come from students.

B. FIPPA Appeals

In the instance where individuals or third parties challenge the University's response to an access request, they do so through the filing of a FIPPA Appeal. Over the past five years, the number of appeals has fluctuated in line with the number of FIPPA access requests completed.

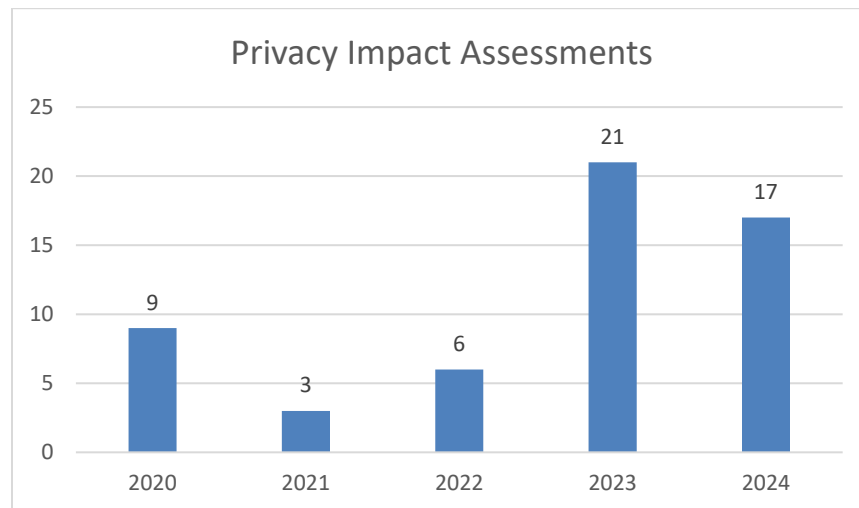


In 2024, the University's two outstanding appeals were resolved. One was withdrawn by the appellant. In the other, the University was the subject of an IPC Order (PO-4555) that upheld the

University's decision in its totality. The decision was based on the University's denial of a FIPPA request for research records. The request was denied through the application of an exclusion pertaining to research records and is important for protecting academic freedom and the independence of the University's faculty members.

C. Privacy Impact Assessments

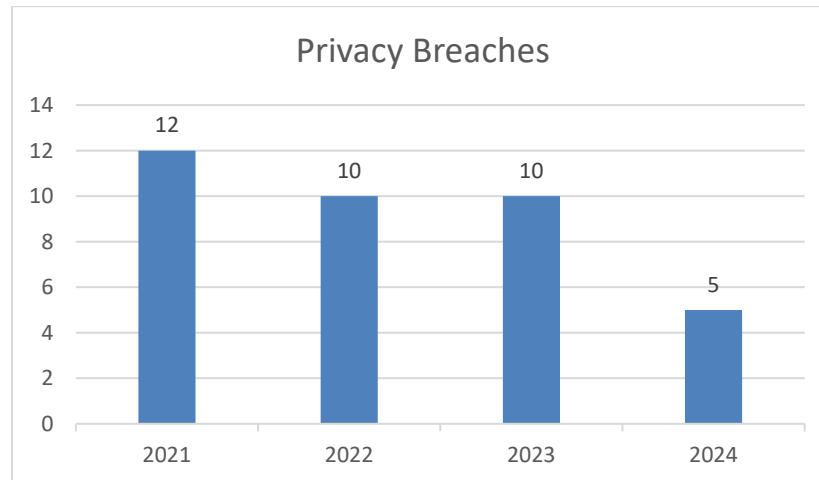
The Privacy Office completes a PIA on new technology projects or when there is a significant change to an existing system. This support allows the University to adopt new technologies and practices that enhance efficiency and support the student experience without compromising privacy or risking non-compliance.



The number of PIAs completed annually has increased from an average of 6 per year between 2020-2022 to an average of 19 PIAs over the last two years. This increase reflects the Privacy Office's commitment to support the integration of new educational technology in partnership with the Teaching and Learning Centre and Continuous Learning. These technologies advance innovative learning and provide for more job-ready graduates. The Privacy Office is also engaged in support of enterprise technologies identified in the University's IT Digital Strategy and Roadmap which aim to enhance administrative efficiency and modernize ways of working.

D. Privacy Breaches Investigated

The Privacy Office the University tracks and investigates privacy breaches to ensure compliance with privacy laws and safeguard personal information. Lessons learned from these investigations are essential to maintaining the privacy and security of personal data at the University, and the fluctuating numbers highlight the ongoing need for vigilance in managing privacy risks.



Over the past five years, the number of privacy breaches investigated at the University has seen a decrease from a peak in 2021, likely attributed to improved training and privacy measures, increased awareness and better operational procedures.

CONCLUSION

The Privacy Office continues to play a crucial role in supporting Ontario Tech University's privacy compliance efforts, ensuring the institution remains transparent and accountable in its handling of personal information. The introduction of new legislative requirements and the increase in automation necessitates ongoing adaptation of the Privacy Office's processes, particularly with respect to PIAs and privacy breach responses. We remain committed to advancing privacy practices, fostering a privacy-conscious campus and meeting our legal obligations.

COMMITTEE REPORT

SESSION:

Public
Non-Public

☒
☐**ACTION REQUESTED:**

Decision
Discussion/Direction
Information

☐
☐
☒

TO: Audit & Finance Committee (A&F)

DATE: June 19, 2025

FROM: Niall O'Halloran, Manager, Privacy & Policy
Nicola Crow, University Secretary

SUBJECT: Annual Policy Update

COMMITTEE MANDATE:

- The Audit & Finance Committee is responsible for overseeing compliance and risk management, and other internal systems and control functions at the University.
- This oversight includes receiving regular reports from management on policy development and approvals at the University, in accordance with the Policy Framework. Policies are a key compliance tool.

BACKGROUND/CONTEXT & RATIONALE:

- The purpose of this report is to update the Committee on the ongoing policy development activities taking place throughout the University. These initiatives are being supported by the Office of the General Counsel.
- The University's Policy Framework was first approved in November 2014. The implementation of the Policy Framework has been a change management project. Efforts to educate the community on consultation, review and approval processes, as well as on the importance of policies for efficiency and communication across the University have been successful thus far.

Policy Update

- From June 1, 2024 to May 31, 2025 a total of 4 new and 11 amended policy instruments have been approved in accordance with the Policy Framework, down from 18 new or amended instruments last year.
- Development of new policies was focused on mandates by the Ontario government, including student mental health, student housing, and anti-racism.

- The table below tracks support of policy instrument development support provided by the Office of the General Counsel over the past five years.

TABLE 1: Overall Policy Support 2020-21 to 2024-25

Year	Drafting	Recommendations	Advice
2020-21	21	11	25
2021-22	18	16	25
2022-23	6	12	19
2023-24	24	7	9
2024-25	9	5	11

TABLE 2: Policy Support by Unit June 1, 2024 to May 31, 2025

Unit	Drafting	Recommendations	Advice
General Counsel	2		
Research Services		2	2
Finance/Administration	4	2	1
Graduate Studies			1
Registrar's Office			7
Provost's Office	3	1	

SUPPORTING DOCUMENTS:

- Schedule A List of Policy Instrument approvals

Schedule A – List of Policy Instrument Approvals

1. Program Nomenclature Directives (June 18, 2024 (USC) June 25, 2024 (GSC))
2. Student Sexual Violence Policy and Procedures (June 28, 2024)
3. Undergraduate Advanced Standing and Transfer Credit Procedures (October 31, 2024)
4. Risk Management Policy (November 28, 2024)
5. Guidelines – Anti-Hate/Anti-Racism (January 30, 2025) *
6. Student Mental Health Policy (January 30, 2025) *
7. Supportive Leave Procedure (January 30, 2025) *
8. Student Housing Policy (February 10, 2025) *
9. Procurement of Goods and Services Procedures (February 13, 2025)
10. Special Considerations Procedures - Undergraduate and Professional Admissions (February 18, 2025)
11. Undergraduate and Professional Admissions Procedures (February 18, 2025)
12. Special Considerations Policy - Undergraduate and Professional Admissions (March 25, 2025)
13. Policy on Auditing an Undergraduate and Graduate Course (March 25, 2025)
14. Procedures for Auditing an Undergraduate and Graduate Course (March 25, 2025)
15. Registration and Course Selection Policy (March 25, 2025)

COMMITTEE REPORT

SESSION:

Public ☒
Non-Public ☐

ACTION REQUESTED:

Decision ☒
Discussion/Direction ☐
Information ☐

TO: Audit & Finance Committee (A&F)

DATE: June 19, 2025

FROM: Brad MacIsaac, Vice President Administration

SUBJECT: Fight Against Forced Labour and Child Labour in Supply Chains

COMMITTEE MANDATE:

The Audit & Finance Committee (A&F) is responsible for overseeing the University's compliance with regulatory, financial, and operational control requirements.

KEY CONSIDERATIONS:

- Pursuant to the *Fighting Against Forced Labour and Child Labour in Supply Chains Act* ("the Act"), the Annual Compliance Report has been finalized and submitted in accordance with the statutory reporting requirements, on or before May 31, 2025
- The Report is presented to A&F for the purposes of the approval's endorsement

MOTION:

That the Audit & Finance Committee recommends for endorsement by the Board of Governors the approval of the 2024-2025 Fight Against Forced Labour and Child Labour in Supply Chains Annual Report, as presented.

BACKGROUND/CONTEXT & RATIONALE:

As required by the Act, management provides an annual compliance report to the Board. This report outlines the University's due diligence measures, risk assessment activities, and mitigation strategies to prevent and address the risks of forced labour and child labour within its supply chains.

Over the past year, the University has advanced its compliance efforts under the Act through the following key initiatives:

- ✓ *Supplier Review Completed:* The full supplier list was compiled and reviewed. No indicators of risk were identified through this initial assessment.
- ✓ *Ethical Sourcing Attestations Implemented:* A formal requirement was introduced for all new suppliers to confirm their adherence to ethical sourcing standards. A documented process is

now in place to obtain written attestations affirming that neither the supplier nor its supply chains engage in or support forced or child labour.

- ✓ *Procurement Policy Enhancements:* The University revised its procurement policies and procedures to explicitly address the risks of forced and child labour. Ethical sourcing requirements are now embedded throughout the procurement lifecycle to ensure consistency and accountability.
- ✓ *Sector Collaboration and Engagement:* The University participated in collaborative industry working groups aimed at strengthening institutional responses to forced and child labour risks within global supply chains.

NEXT STEPS:

- June 26, 2025: Annual Report shared with the Board of Governors

SUPPORTING DOCUMENTATION:

2024-2025 Annual Report Fighting Against Forced Labour and Child Labour in Supply Chains



Fight Against Forced Labour and Child Labour in Supply Chains

April 2024 – March 2025 Annual Report



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About this Report

This report is prepared pursuant to the Fighting Against Forced Labour and Child Labour in Supply Chains Act (the “Act”) (in effect since January 1, 2024). It sets out the commitment, renewed annually, by the University of Ontario Institute of Technology (“Ontario Tech University”) targeted by the legislation to prevent modern slavery, child labour, forced labour, and human trafficking in all activities and relationships with partners.

About Us

Ontario Tech University is a forward-thinking institution, committed to embracing and shaping the future. The university is dedicated to upholding compliance through integrity, ethical behavior, and good governance. The university values integrity by promoting equity, fairness, kindness, and ethics. Encouraging innovation and striving for excellence can shape Ontario Tech University’s approach to sourcing goods and services. Furthermore, the university’s commitment to social change can impact procurement practices by seeking suppliers that adhere to ethical and sustainable standards. Integrating ethical considerations into its procurement processes contributes to the fight against forced labour and child labour.

Steps Taken to Prevent and Reduce Risks

Over the last fiscal year, Ontario Tech University has made progress in advancing its efforts to prevent and reduce the risks of forced and child labour within its operation and supply chains. Our activities included the following key initiatives:

- We compiled a comprehensive list of all suppliers from whom we directly purchase goods outside of Canada and conducted a review for potential risks related to forced and child labour. No risks were identified through this review.
- A formal requirement has been instituted for all new suppliers to confirm their commitment to ethical sourcing practices, with a particular emphasis on the prevention of forced and child labour. A process has been established to obtain written attestations from these suppliers, affirming that neither they nor their supply chains engage in or support such practices.
- The university actively engaged with industry peers, including other post-secondary institutions and relevant industry associations, to exchange best practices, participate in ethical sourcing initiatives, and contribute to collaborative working groups focused on addressing forced and child labour within global supply chains.
- Procurement Policies and Procedures were revised to explicitly address the risks associated with forced and child labour. Ethical sourcing requirements have been systematically integrated into all stages of the procurement lifecycle, from supplier evaluation and selection through to contract management, to promote responsible purchasing practices and uphold the highest ethical standards.

Structure, Activities and Supply Chains

Ontario Tech University is a corporation without share capital, composed of the members of its Board of Governors. The university has established policies, processes, and governance structures to ensure its effective operation, enabling it to fulfill its mandate and achieve its institutional objectives.

As part of the broader public sector, Ontario Tech University adheres to the Broader Public Sector Procurement Directive. To support various operational needs, the university import goods into Canada from international suppliers. These imports include laboratory equipment such as specialized instruments, chemicals, and supplies to support our science and research departments. We also procure technology and electronics, including computers, software, and audio-visual equipment from global manufacturers to facilitate administrative functions, enhance classrooms learning environments, and support student services. In addition, we source maintenance supplies, equipment parts, and facilities management materials internationally to maintain the proper functioning and upkeep of our campus buildings and grounds. These imports are essential to maintaining the high standards of education, research and services provided to our students, faculty and staff.

The university's Campus Store primarily sells apparel and sundry supplies sourced from Canadian vendors and distributors. A very small percentage of textbooks are purchased directly from independent US publishers that do have no Canadian distributor due to their small size.

Policies and Due Diligence Processes

At Ontario Tech University we have comprehensive policies and due diligence processes in relation to forced labour and child labour. The following policies and procedures at the university include:

- **Procurement of Goods and Services Policy**
 - The university aspires to maintain the highest ethical, legal, environmental, managerial and professional standards in the management of resources that have been entrusted to it as a publicly funded institution. These standards can only be achieved in an environment that promotes and supports sound fiscal management and accountability, risk minimization, long-term sustainability, and social responsibility. To this end, the Procurement of Goods and Services policy is designed to define and guide in the management and control of financial expenditures in an open, fair, and transparent manner and in accordance with the broader regulatory requirements.
- **Procurement of Goods and Services Procedures**
 - The purpose of these procedures is to complement the Procurement of Goods and Services Policy by serving to define and guide individuals in fulfilling their responsibilities and obligations throughout each phase of the procurement process. These procedures are consistent with the Broader Public Sector Procurement Directive, Supply Chain Code of Ethics, Canadian Free Trade Agreement, Canada-European Union Comprehensive Economic and Trade Agreement, and have been developed to ensure that all goods and services are acquired by the university through a process that is open, fair and transparent.
- **Procurement Policy: Supply Chain Code of Ethics**
 - The purpose of the University's Supply Chain Code of Ethics is to define acceptable behaviours and standards that should be common for everyone involved with supply chain activities, such as planning, purchasing, contracting, logistics and payment. The code is not meant to supersede other university value statements or policies but rather to supplement them with supply chain-specific standards of practice.
- **Policy on Responsible Conduct of Research and Scholarship**
 - The purpose of this policy and its related procedure is to set out the standards, requirements and responsibilities that apply to the responsible conduct of research and scholarship at the university.

- **Respectful Campus Policy**
 - The Respectful Campus Policy outlines the university's commitment to promote and sustain a respectful and inclusive campus in accordance with the Ontario Human Rights Code, the Accessibility for Ontarians with Disabilities Act, and the Occupational Health and Safety Act. The purpose of the policy is to ensure the campus community is familiar with their various rights, roles, responsibilities, and obligations as they relate to preventing and responding to all forms of harassment and discrimination.
- **Ethical Conduct Policy**
 - The purpose of this policy is to promote standards of ethical conduct that advance integrity and accountability, and support the university's mission, vision and values.
- **Safe Disclosure Policy**
 - The university is committed to ethics, integrity, and compliance in all its activities. The purpose of this policy is to set out the principles for Good Faith disclosure of Improper Activity and to describe the university's response to concerns from such disclosures. The policy reflects the university's commitment to accountability and ethical conduct and supports the ability of university members to disclose concerns in good faith, without fear of reprisal. This policy is intended to address only disclosures that cannot be addressed under other policies or procedures that govern the subject matter of the disclosure.
- **Safe Disclosure Procedures**
 - The purpose of these procedures is to establish the processes for making and reviewing and/or investigating a Good Faith Disclosure under the Safe Disclosure Policy.

We remained committed to enhancing our policies and due diligence processes related forced and child labour. In support of this commitment, the university:

- We updated the university's procurement policies and procedures to specifically identify the Act and the corresponding obligations of university procurers to address by elimination, the risks of forced and child labour within the supply chain.
- Ethical sourcing requirements were embedded throughout the procurement process, from supplier evaluation and selection to contract management, to ensure that all purchasing practices support responsible and ethical standards.
- Revised the Procurement Policy & Procedure to require validation of suppliers outside Canada for compliance with forced and child labour standards. The definition of "child" reflected both legal definitions and the minimum age for employment as defined by each supplier's country of operation.
- Updated the supplier onboarding process to mandate self-attestation from all international suppliers, confirming that their supply chain did not engage in, or support forced and child labour.
- Amended purchase order terms and competitive tendering documents to explicitly state that suppliers and subcontractors must not engage in or support child labour or any form of forced labour, including indentured, bonded, or involuntary prison labour.

Steps Taken to Assess and Manage Risk

In 2025, we undertook an analysis of our operations and procurement practices particularly with respect to international imports and concluded that we have no supply chain risks with respect to forced labour or child labour particularly taken into account our de minimis (0.65%) import activity in fiscal year 2024-2025 and the sectors which these imports are coming from.

Remediation Measures

As the university has not identified any forced labour or child labour in its supply chain, we have not taken any measures to remediate any forced labour or child labour or to remediate any loss of income to vulnerable families resulting from measures taken to eliminate the use of forced labour or child labour in our activities or supply chains.

Training

The university provides all legislatively required training to its employees as well as additional training on procurement and business ethics as applicable to the unit.

Assessing Effectiveness

To assess the effectiveness of its policies and procedures regarding forced labour and child labour, Ontario Tech University implemented measures to establish a schedule for periodic reviews or audits of its practices. These reviews ensured ongoing compliance and helped identify opportunities for improvement. The university also worked closely with suppliers to evaluate the effectiveness of their efforts in addressing forced labour and child labour. This included monitoring supplier performance indicators related to labour practices and collaborating on improvement initiatives.

Ontario Tech University assessed its effectiveness in preventing forced and child labour by:

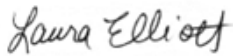
- Developed and incorporated standardized language into public tendering documents to ensure alignment with Canada's Bill S-211. All proponents are now required to confirm compliance with the legislation, outline measures taken to mitigate risks of forced and child labour and disclose any known incidents within their operations or supply chains.
- Contract language was formalized to require suppliers to comply with all applicable laws and international standards prohibiting forced and child labour. Suppliers must implement monitoring systems, report violations, and accept the university's right to audit. Breaches may result in financial penalties or contract termination.
- The university reviewed import records to identify potential risk areas. No issues were found. All new suppliers from outside Canada are now required to provide attestations affirming they do not engage in, or support forced or child labour in any part of their supply chain.
- Continued use of vendors from the Ontario Education Collaborative Marketplace (OECM) and the Ministry of Government and Consumer Services (MGCS) was encouraged. These suppliers have embedded supply chain due diligence processes, offering additional assurance of ethical sourcing compliance.

Approval and Attestation

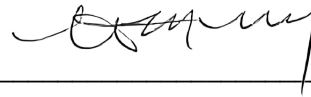
This report has been approved in accordance with the provisions of section 11(4)(a) of the Act by the Board of Governors of Ontario Tech University for the fiscal year ending March 31st, 2025.

In accordance with the requirements of the Act, and in particular section 11 thereof, I attest that I have reviewed the information contained in the report for the entity list above. Based on my knowledge, and having exercised reasonable diligence, I attest that the information in the report is true, accurate and complete in all material respects for the purposes of the Act, for the reporting year listed above.

I have the authority to bind the University of Ontario Institute of Technology.



Laura Elliott
Board of Governors Chair
May 23, 2025



Steven Murphy
President and Vice-Chancellor
May 23, 2025



BOARD OF GOVERNORS
AUDIT & FINANCE COMMITTEE

2024-2025 Annual Board Report

Status Legend: Green = completed; Orange = underway; Red = not started

Key Accomplishments based on workplan	Highlights for Future Planning/In Progress
<ul style="list-style-type: none"> Quarterly financial reporting enabled ongoing assessment of opportunities & risks Received reports/updates on Internal Audit, AGO's Value for Money Audit (VMA) Recommended disbursement of up to \$900,000 from Endowment Funds for 25-26 awards distribution Oversight of MCU EAF Review & Implementation Plan Recommended for approval 25-26 Budget & approval in principle of 2 year budgetary projections as part of multi-year planning Undertook policy deliberations and associated approval recommendations Continued oversight of Risk Management Framework (including AI & its risk considerations), & compliance obligations Oversight of MCU Directives compliance Focused Strategic Conversations 	<ul style="list-style-type: none"> Continued oversight of University's budget and multi-year fiscal planning Continued oversight of the investment of the University's endowment fund Continued oversight of Risk Management Framework, compliance and insurance programs Providing oversight on AI & its risk considerations as University adopts AI technologies across the Institution Providing oversight to MCU EAF Review Implementation Plan Receiving reports/updates on AGO VMA and Internal Audits Continued oversight of privacy and policy frameworks Fulfilling any obligations under the Policy Framework for deliberation and policy approval recommendation to the Board

<u>Meeting</u>	<u>Agenda Item</u>	<u>Status</u>
November 21, 2024	<ul style="list-style-type: none"> Strategic discussion: ESG and Responsible Investing Governance A&F Work Plan review 	

ST = Sarah Thrush, JM = Jennifer MacInnis, LL = Lori Livingston, BM = Brad MacIsaac, SM = Steven Murphy, NC = Nicola Crow

	<ul style="list-style-type: none"> • A&F Terms of Reference review • <i>In camera</i> with General Counsel Audit <ul style="list-style-type: none"> • Audit Engagement Plan • AGO General Value for Money Audit Update Finance <ul style="list-style-type: none"> • Second quarter financial reports • 25-26 Budget Assumptions • Campus Master Plan - Residence Term Sheets Compliance & Policy <ul style="list-style-type: none"> • Risk Management update • Annual review of signing authorities of university bank accounts • Annual Statement of Investment Policies • Semi-Annual President and Board of Governors Expenses • Responsible Investing Procedures • Internal Audit Update • MCU EAF Proposal • Risk Management Policy 	
February 13, 2025	<ul style="list-style-type: none"> • Strategic discussion: University Budget & Efficiency Measures Finance <ul style="list-style-type: none"> • Third quarter financial reports • 2025-26 Tuition & Ancillary Fees approval Endowment Investment <ul style="list-style-type: none"> • Semi-Annual Investment Report • Semi-Annual Report from Investment Manager Governance <ul style="list-style-type: none"> • Revised A&F Terms of Reference Compliance & Policy	

	<ul style="list-style-type: none"> • Interim Risk Management update • MCU Directives Update • Policy update: Procurement of Goods & Services Procedure 	
April 10, 2025	Governance: <ul style="list-style-type: none"> • <i>In camera</i> with General Counsel Finance <ul style="list-style-type: none"> • 2025-26 Budget Approval - Includes long-term financial planning • Credit rating update • Endowment disbursement report & approval • 2023-24 Financial Accountability Framework – Annual Report • Ancillary Fees Update Compliance & Policy <ul style="list-style-type: none"> • Annual Risk Management Report • Annual Compliance Report • MCU EAF Report 	
June 19, 2025	Governance <ul style="list-style-type: none"> • Annual A&F Report • 2025-26 A&F Workplan Audit <ul style="list-style-type: none"> • Draft audited financial statements (including internally restricted funds) • Audit Findings Report Finance <ul style="list-style-type: none"> • Fourth quarter financial reports • President's and Board of Governors' Expenses • Budget Allocation Model Endowment Investment <ul style="list-style-type: none"> • Semi-Annual Investment Manager Report • Semi-Annual Investment Report 	

	<p>Compliance & Policy</p> <ul style="list-style-type: none"> • Annual Internal Audit Services Report and Plan • Annual Policy Report • Annual Privacy Report • Annual Safe Disclosure Report (financial) • Risk Management Update • MCU Efficiency and Accountability Review Implementation Plan • External Auditors for Non-Audit Services • Fighting Against Forced Labour and Child Labour in Supply Chains Annual Report • Policy Update: Research Related Policy and Terms of Reference • MCU Directive Update • University Lottery Licence 	
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