



# Audit Committee Meeting

Thursday, June 15, 2023

MS Teams Virtual Meeting

4:30 p.m.

## AGENDA

### A - 1 **Opening / Call to Order** (Chair)

- (a) Roll Call/Introductions
- (b) Declaration of Conflict of Interest
- (c) Welcome to Open Session / Land Acknowledgement Statement

*The Grand Erie District School Board recognizes Six Nations of the Grand River and Mississaugas of the Credit First Nation, as the longstanding peoples of this territory. We honour, recognize, and respect these communities as well as all First Nations, Métis and Inuit Peoples who reside within the Grand Erie District School Board. We are all stewards of these lands and waters where we now gather, learn and play, and commit to working together in the spirit of Reconciliation.*

- (d) Additions/Deletions/Approval of Agenda

**Recommended Motion:** "That the Audit Committee agenda be approved."

### B - 1 **Consent Agenda** (Chair)

- \* (a) March 23, 2023 Minutes
- \* (b) Consolidated Due Diligence Report
- \* (c) Q2 Financial Forecast

**Recommended Motion:**

*"THAT the Audit Committee accept the June 15, 2023 Consent Agenda items and the recommendations contained therein:*

- (a) Minutes of the Audit Committee dated March 23, 2023 be approved.*
- (b) Receive the Consolidated Due Diligence Report as information*
- (c) Receive the Q2 Financials Forecast as information."*

### C - 1 **Business Arising from Minutes and/or Previous Meetings**

- (a) Audit Committee Orientation (R. Wyszynski)
  - i) Modules 1 -3
  - ii) Modules 4-6

### D - 1 **Internal Audit**

- \* (a) Student Mental Health Report (KPMG)
- \* (b) Internal Audit 2023-24 Plan (KPMG)

**Recommended Motion:**

*"THAT the Audit Committee recommends the Grand Erie District School Board approve the 2023-24 Internal Audit Plan."*

### E - 1 **External Audit**

- \* (a) Review of Engagement & Audit Planning Letters (Millards)
- (b) External Auditors Assessment (R. Wyszynski)

### F - 1 **Other Business and Emerging Issues**

- \* (a) 2023-24 Board Budget (R. Wyszynski)
- (b) External Community Member (R. Wyszynski)

### G - 1 **Adjournment**

**Recommended Motion:** "THAT the Audit Committee meeting be adjourned."

### H - 1 **Proposed Meeting Dates for 2023-24**

- Thursday, September 14, 2023 at 4:00 p.m.
- Thursday, November 2, 2023 at 4:00 p.m.
- Thursday, March 7, 2024 at 4:00 p.m.
- Thursday, June 13, 2024 at 4:00 p.m.



# Grand Erie District School Board

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TO: Audit Committee  
FROM: Rafal Wyszynski, Superintendent of Business & Treasurer  
RE: **Consent Agenda**  
DATE: June 15, 2023

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**Recommended Action:** Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_  
THAT the Audit Committee accept the June 15, 2023 Consent Agenda and the recommendations contained therein.

- (a) Minutes of the Audit Committee dated March 23, 2023, be approved.
- (b) Receive the Consolidated Due Diligence Report, as information.
- (c) Receive the Q2 Financial Forecast as information

Respectfully submitted,

Rafal Wyszynski  
Superintendent of Business & Treasurer



## Audit Committee

Thursday, March 23, 2023

4:00 p.m.

MS Teams Virtual Meeting

### MINUTES

**Present: Members:** J. Bradford (Trustee), R. Collver (Trustee), E. Hodgins (Volunteer), T. Waldschmidt (Trustee),  
**Management:** J. Roberto (Director), R. Wyszynski (Superintendent of Business), C. Smith (Manager of Business Services)  
**Millards (External Auditors):** J. Gilbert, U. Riaz,

**Absent with Regrets:** B. Collingwood (Volunteer), S. Bedi (KPMG), B. Sisson (KPMG)

**Recording Secretary:** L. Howells, Executive Assistant to the Superintendent of Business

#### A - 1 **Opening**

Superintendent Wyszynski introduced the new Audit Committee members.

#### (a) **Declaration of Conflict of Interest**

Nil

#### (b) **Welcome to Open Session**

Superintendent Wyszynski called the meeting to order at 4:05 p.m. and read the Land Acknowledgement statement.

#### (c) **Agenda Additions/Deletions/Approval**

Superintendent Wyszynski requested the addition of E-1-a Audit Committee Orientation

Moved by: R. Collver

Seconded by: T. Waldschmidt

THAT the Audit Committee Agenda be approved, as amended.

**Carried**

#### B - 1 **Selection of Audit Committee Chair**

Superintendent Wyszynski explained the statutory cycle of the committee and reminded the committee that all Trustees and Voluntary members are eligible for the role of the Chair.

Superintendent Wyszynski opened the floor to accept nominations.

Trustee Collver nominated Trustee Bradford, who declined the nomination.

Trustee Waldschmidt nominated Ed Hodgins, who declined the nomination.

Trustee Bradford nominated Trustee Waldschmidt, who accepted the nomination.

No further nominations were received for Audit Committee Chair and the nominations were closed.

Trustee Waldschmidt was declared acclaimed as the Audit Committee Chair for the remainder of statutory committee cycle.



## Audit Committee

Thursday, March 23, 2023  
MS Teams Virtual Meeting

4:00 p.m.

### MINUTES

#### C - 1 **Consent Agenda**

E. Hodgins requested C-1-c 2022-23 Revised Financials be divided

Moved by: J. Bradford

Seconded by: E. Hodgins

THAT the Audit Committee accept the March 23, 2023 Consent Agenda items and the recommendation contained therein:

- (a) Minutes of the Audit Committee dated November 3, 2022 be approved
- (b) Receive the Consolidated Due Diligence report, as information.

#### **Carried**

In response to questions regarding increased enrolment and the guidelines for the use of accumulated surplus use towards portables, Superintendent Wyszynski provided further details regarding the increased enrolment and surplus guidelines.

Moved by: E. Hodgins

Seconded by: R. Collver

THAT the Audit Committee receive the 2022-23 Revised Estimates as information.

#### **Carried**

#### D - 1 **Business Arising from Minutes and/or Previous Meetings**

Nil

#### E - 1 **New Business**

##### (a) **Audit Committee Orientation**

Superintendent Wyszynski noted that the Ministry of Education provides eight (8) training modules for Audit Committees and recommended the committee review them in blocks of 2-3 modules. The committee agreed with the recommendation and Superintendent Wyszynski noted links will be forwarded following the meeting and requested any comments/questions be brought to the June meeting.

#### F - 1 **Internal Audit**

##### (a) **Student Mental Health Review Summary**

KPMG sent regrets. Superintendent Wyszynski referred to the Student Mental Health Review summary report provided by KPMG.

In response to a question regarding the next audit plan, Superintendent Wyszynski provide further explanation of the process and that an internal audit plan report will be presented at the June and the September meeting,



## Audit Committee

Thursday, March 23, 2023  
MS Teams Virtual Meeting

4:00 p.m.

### MINUTES

#### G - 1 External Audit

##### (a) Appointment of the External Auditors

As per the Audit Committee Terms of Reference, Audit Committee is to make a recommendation to the board on the appointment of the external auditor.

Moved by: J. Bradford

Seconded by: E. Hodgins

THAT the Audit Committee recommends at the March 27, 2023 Regular Board Meeting, the Grand Erie District School Board appoint Millards Chartered Professional Accountants as external auditors for the 2022-23 financial year.

**Carried**

#### H - 1 Other Business and Emerging Issues

Nil

#### I - 1 Adjournment

Moved by: R. Collver

Seconded by: E. Hodgins

THAT the Audit Committee meeting be adjourned at 4:25 pm

**Carried**

#### J - 1 Next Meeting Date: Thursday, June 15, 2023 @ 4 p.m.



# Audit Committee Consolidated Due Diligence Report

B-1-b

Item	2022-23 School Year											
	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.
All Statutory withholding ( Income Tax, CPP, EI) have been submitted	JH	JH	CS	CS	CS	CS	JH	JH	JH			
Employer Health Tax paid and submitted for the month	JH	JH	CS	CS	CS	CS	JH	JH	JH			
Records of employment for any terminated or laid off employees completed and sent electronically to Service Canada.	JH	JH	CS	CS	CS	CS	JH	JH	JH			
OMERS (pension deductions from staff, company portion of pension and amounts remitted and report of additions and deletions of staff to plan) remitted.	JH	JH	CS	CS	CS	CS	JH	JH	JH			
Teacher's Pension Plan and Union Dues remitted.	JH	JH	CS	CS	CS	CS	JH	JH	JH			
Employee changes uploaded to ELHT Benefit Plan Administration.	DD	DD	DD	DD	DD	DD	DD	DD	DD			
H.S.T. return remitted. <b>(Sept 1 2022 to April 30, 2023)</b>	AVD	JH	JH	JH	JH	JH	JH	JH				
New employees have been trained as required under Health and Safety Legislation.	LL	LL	LL	LL	LL	LL	LL	LL	LL			
Workplace inspections were completed during the period.	LL	LL	LL	LL	LL	LL	LL	LL	LL			
Required JOHSC committee meetings were held during the period.	LL	LL	LL	LL	LL	LL	LL	LL	LL			

Staff include LL-Lena Latreille, DD-Diane De Vos, JH-Julie Hardie, AVD - Andrea Van Doorn, SL-Susan Loveday, CS - Cindy Smith



# Grand Erie District School Board

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**TO:** JoAnna Roberto, Ph. D., Director of Education & Secretary of the Board  
**FROM:** Rafal Wyszynski, Superintendent of Business & Treasurer  
**RE:** **Quarterly Budget Report**  
**DATE:** April 17, 2023

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## Background

Consistent with Budget Development Process Policy (BU-02), the 2022-23 2nd Quarter Forecast dashboard for the six months ended February 28, 2023, is attached.

## Additional Information

Business Services has reviewed the financial activity for the period September 2022 to February 2023, collected information from budget-holders, made spending assumptions for the next six months and compared forecasted expenditures against the Revised Estimates Budget. Some of the highlights are summarized below:

- Revenues are expected to modestly increase due to an increase in student enrolment in both the elementary and secondary panels. It is anticipated that an approximate 100 student increase will generate an additional \$988,000 in funding through the Grants for Student Needs. There are no other significant variances noted in the board's revenues.
- Facility operating costs are anticipated to increase by over \$700,000 due to the rising energy costs as well as increases to the cost of skilled labour and materials. Energy costs are expected to increase due to several factors, including greater consumption due to extended operation of HVAC systems, the price of commodities and the impact of carbon tax on energy bills.

The 2022-23 Revised Estimates were filed with a balanced budget. Although we remain conservative in our spending projections, the information summarized above and, in the dashboard, indicates that the board is trending towards a slight surplus of \$115,000. The finance team will continue to rigorously monitor spending over the remainder of the school year and address any costs pressures with this small surplus. Risks associated with the forecast presented are connected to uncertainties regarding staff absenteeism as well as any required investments associated with enrolment growth.

Respectfully submitted,

Rafal Wyszynski  
Superintendent of Business & Treasurer

Grand Erie District School Board  
2022-23 2nd Quarter Forecast  
For the period ended August 31, 2023

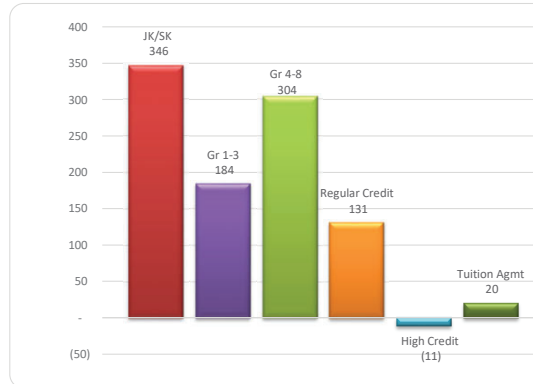
Summary Comparison of 2022-23 Q2 Forecast versus the Estimates and Revised Budgets

(\$ Figures in Thousands)	2022-23		2022-23 Q2 Forecast	Variance	
	Estimates	Revised		\$	%
<b>Revenue</b>					
Provincial Grants (GSN)	314,958	325,203	326,190	988	0.3%
Grants for Capital Purposes	4,741	3,405	3,405	-	0.0%
Other Non-GSN Grants	7,102	9,135	9,135	-	0.0%
Other Non-Grant Revenues	8,458	9,334	9,406	71	0.8%
Amortization of DCC	19,621	19,049	19,049	-	0.0%
<b>Total Revenue</b>	<b>354,880</b>	<b>366,126</b>	<b>367,185</b>	<b>1,059</b>	<b>0.3%</b>
<b>Expenditures</b>					
Classroom Instruction	242,616	251,538	251,169	(368)	-0.1%
Non-Classroom	29,611	30,533	30,810	277	0.9%
Administration	8,115	8,994	9,093	99	1.1%
Transportation	15,451	15,546	15,513	(34)	-0.2%
Pupil Accommodation	53,185	53,091	53,816	725	1.3%
Contingency & Non-Operating	5,902	6,424	6,668	244	3.7%
<b>Total Expenditures</b>	<b>354,880</b>	<b>366,126</b>	<b>367,069</b>	<b>944</b>	<b>0.3%</b>
<b>In-Year Surplus (Deficit)</b>	<b>-</b>	<b>-</b>	<b>115</b>	<b>115</b>	<b>100.0%</b>
Prior Year Accumulated Surplus	4,809	9,487	9,487	-	0.0%
<b>Accumulated Surplus (Deficit)</b>	<b>4,809</b>	<b>9,487</b>	<b>9,602</b>	<b>115</b>	<b>1.2%</b>

Summary of Enrolment

ADE	2022-23		2022-23		Variance	
	Estimates	Revised	#	%	#	%
<b>Elementary</b>						
JK/SK	3,276	3,622	346	10.6%		
Gr 1-3	5,642	5,826	184	3.3%		
Gr 4-8	9,442	9,746	304	3.2%		
<b>Total Elementary</b>	<b>18,360</b>	<b>19,194</b>	<b>834</b>	<b>4.5%</b>		
<b>Secondary &lt;21</b>						
Regular Credit	7,050	7,181	131	1.9%		
High Credit	40	29	(11)	-27.8%		
Tuition & Visa	410	430	20	4.9%		
<b>Total Secondary</b>	<b>7,500</b>	<b>7,640</b>	<b>140</b>	<b>1.9%</b>		
<b>Total Board</b>	<b>25,860</b>	<b>26,834</b>	<b>974</b>	<b>3.8%</b>		

Changes in Enrolment: Budget v Forecast



Summary of Staffing

FTE	2022-23		2022-23		Variance	
	Estimates	Revised	#	%	#	%
<b>Classroom</b>						
Teachers	1,673.1	1,707.3	34.2	2.0%		
Early Childhood Educators	122.0	126.0	4.0	3.3%		
Educational Assistants	349.0	368.5	19.5	5.6%		
<b>Total Classroom</b>	<b>2,144.1</b>	<b>2,201.8</b>	<b>57.7</b>	<b>2.7%</b>		
School Administration	229.3	229.3	-	0.0%		
Board Administration	68.0	72.0	4.0	5.9%		
Facility Services	219.6	221.1	1.5	0.7%		
Coordinators & Consultants	41.0	42.0	1.0	2.4%		
Paraprofessionals	55.5	57.0	1.5	2.7%		
Child & Youth Workers	21.0	25.0	4.0	19.0%		
IT Staff	32.0	35.0	3.0	9.4%		
Library	12.8	12.8	-	0.0%		
Transportation	6.0	6.0	-	0.0%		
Other Support	6.0	6.0	-	0.0%		
Continuing Ed	8.1	8.1	-	0.0%		
Trustees	14.0	14.0	-	0.0%		
<b>Non-Classroom</b>	<b>713.3</b>	<b>728.3</b>	<b>15.0</b>	<b>2.1%</b>		
<b>Total</b>	<b>2,857.4</b>	<b>2,930.1</b>	<b>72.7</b>	<b>2.5%</b>		



**Grand Erie District School Board**  
**2022-23 2nd Quarter Forecast**  
**Revenues**  
**For the period ended August 31, 2023**

(\$ Figures in Thousands)

	Budget Assessment					Material Variance Note
	22-23 Estimates	22-23 Revised	22-23 Q2 Forecast	Change		
				\$ Increase (Decrease)	% Increase (Decrease)	
<b>Grant Revenues</b>						
Pupil Foundation	145,293	150,992	151,747	755	0.5%	a.
School Foundation	21,404	21,709	21,742	33	0.2%	
Special Education	39,911	41,753	41,816	63	0.2%	
Language Allocation	4,608	4,725	4,732	7	0.2%	
Supported School Allocation	29	28	28	-	0.0%	
Rural and Northern Education Funding	1,628	2,182	2,182	-	0.0%	
Learning Opportunities	4,690	5,709	5,717	9	0.2%	
Continuing and Adult Education	1,626	1,586	1,586	-	0.0%	
Teacher Q&E	30,784	30,020	30,065	45	0.1%	
ECE Q&E	1,842	1,986	1,986	-	0.0%	
New Teacher Induction Program	138	138	138	-	0.0%	
Restraint Savings	(80)	(80)	(80)	-	0.0%	
Transportation	13,921	14,502	14,524	22	0.2%	
Administration and Governance	7,952	8,128	8,140	12	0.2%	
School Operations	27,679	28,493	28,536	43	0.2%	
Community Use of Schools	366	366	366	-	0.0%	
Declining Enrolment	493	-	-	-	0.0%	
Indigenous Education	3,069	3,215	3,215	-	0.0%	
Support for Students Fund	2,875	2,934	2,934	-	0.0%	
Mental Health & Well-Being	1,052	1,128	1,128	-	0.0%	
Safe Schools Supplement	515	533	533	-	0.0%	
Program Leadership	1,000	993	993	-	0.0%	
Permanent Financing - NPF	262	262	262	-	0.0%	
Learning Recovery Fund	3,898	3,898	3,898	-	0.0%	
<b>Total Operating Grants</b>	<b>314,958</b>	<b>325,203</b>	<b>326,190</b>	<b>988</b>	<b>0.3%</b>	
<b>Grants for Capital Purposes</b>						
School Renewal	2,937	2,937	2,937	-	0.0%	
Temporary Accommodation	346	-	-	-	0.0%	
Short-term Interest	250	250	250	-	0.0%	
Debt Funding for Capital	2,763	2,763	2,763	-	0.0%	
Minor Tangible Capital Assets (mTCA)	(1,555)	(2,545)	(2,545)	-	0.0%	
<b>Total Capital Purposes Grants</b>	<b>4,741</b>	<b>3,405</b>	<b>3,405</b>	<b>-</b>	<b>0.0%</b>	
<b>Other Non-GSN Grants</b>						
Priority & Partnership Fund (PPF)	3,045	4,596	4,596	-	0.0%	
Other Federal & Provincial Grants	4,058	4,538	4,538	-	0.0%	
<b>Total Non-GSN Grants</b>	<b>7,102</b>	<b>9,135</b>	<b>9,135</b>	<b>-</b>	<b>0.0%</b>	
<b>Other Non-Grant Revenues</b>						
Education Service Agreements - Six Nations	5,874	6,348	6,383	35	0.6%	
Education Service Agreements - MCFN	514	511	521	10	1.9%	
Other Fees	96	129	135	6	6.3%	
Other Boards	210	210	210	-	0.0%	
Community Use & Rentals	833	677	697	20	2.4%	
Miscellaneous Revenues	932	1,459	1,459	-	0.0%	
<b>Non Grant Revenue</b>	<b>8,458</b>	<b>9,334</b>	<b>9,406</b>	<b>71</b>	<b>0.8%</b>	
<b>Deferred Revenues</b>						
Amortization of DCC	19,621	19,049	19,049	-	0.0%	
<b>Total Deferred Revenue</b>	<b>19,621</b>	<b>19,049</b>	<b>19,049</b>	<b>-</b>	<b>0.0%</b>	
<b>TOTAL REVENUES</b>	<b>354,880</b>	<b>366,126</b>	<b>367,185</b>	<b>1,059</b>	<b>0.3%</b>	

**Explanations of Material Grant Variances**

a. Increase in revenue as a result of higher than anticipated enrolment.

**Notes:**

1. 2022-2023 Estimates Budget as approved by the Board in June 2022

**Grand Erie District School Board**  
**2022-23 2nd Quarter Forecast**  
**Expenses**  
**For the period ended August 31, 2023**

(\$ Figures in Thousands)

	Budget Assessment						Material Variance Note
	22-23 Estimates	22-23 Revised	22-23 Q2 Forecast	Percentage of Total Expenses	Change		
					\$ Increase (Decrease)	% Increase (Decrease)	
<b>Classroom Instruction</b>							
Teachers	179,203	181,460	180,885	49.3%	(575)	(0.3%)	a.
Supply Teachers	7,057	8,557	8,557	2.3%	-	0.0%	
Educational Assistants	18,879	19,435	19,460	5.3%	25	0.1%	
Early Childhood Educators	6,920	7,120	7,198	2.0%	78	1.1%	
Classroom Computers	4,744	5,530	5,859	1.6%	329	5.9%	b.
Textbooks and Supplies	7,896	10,601	10,484	2.9%	(118)	(1.1%)	
Professionals and Paraprofessionals	10,827	11,715	11,634	3.2%	(80)	(0.7%)	
Library and Guidance	5,496	5,445	5,423	1.5%	(22)	(0.4%)	
Staff Development	1,200	1,281	1,276	0.3%	(6)	(0.4%)	
Department Heads	394	394	394	0.1%	-	0.0%	
<b>Total Instruction</b>	<b>242,616</b>	<b>251,538</b>	<b>251,169</b>	<b>68.4%</b>	<b>(368)</b>	<b>(0.1%)</b>	
<b>Non-Classroom</b>							
Principal and Vice-Principals	15,104	15,442	15,962	4.3%	520	3.4%	c.
School Office	7,347	7,246	6,942	1.9%	(304)	(4.2%)	d.
Coordinators & Consultants	5,730	5,772	5,852	1.6%	81	1.4%	
Continuing Education	1,430	2,072	2,053	0.6%	(19)	(0.9%)	
<b>Total Non-Classroom</b>	<b>29,611</b>	<b>30,533</b>	<b>30,810</b>	<b>8.4%</b>	<b>277</b>	<b>0.9%</b>	
<b>Administration</b>							
Trustees	373	373	370	0.1%	(3)	(0.9%)	
Director/Supervisory Officers	1,516	1,464	1,505	0.4%	42	2.8%	
Board Administration	6,226	7,157	7,218	2.0%	61	0.8%	
<b>Total Administration</b>	<b>8,115</b>	<b>8,994</b>	<b>9,093</b>	<b>2.5%</b>	<b>99</b>	<b>1.1%</b>	
<b>Transportation</b>	<b>15,451</b>	<b>15,546</b>	<b>15,513</b>	<b>4.2%</b>	<b>(34)</b>	<b>(0.2%)</b>	
<b>Pupil Accommodation</b>							
School Operations and Maintenance	26,770	27,156	27,881	7.6%	725	2.7%	e.
School Renewal	2,937	2,937	2,937	0.8%	-	0.0%	
Other Pupil Accommodation	3,325	3,365	3,365	0.9%	-	0.0%	
Amortization & Write-downs	20,152	19,633	19,633	5.3%	-	0.0%	
<b>Total Pupil Accommodation</b>	<b>53,185</b>	<b>53,091</b>	<b>53,816</b>	<b>14.7%</b>	<b>725</b>	<b>1.4%</b>	
<b>Non-Operating</b>	<b>2,320</b>	<b>2,311</b>	<b>2,311</b>	<b>0.6%</b>	<b>-</b>	<b>0.0%</b>	
<b>Provision for Contingencies</b>	<b>3,581</b>	<b>4,113</b>	<b>4,357</b>	<b>1.2%</b>	<b>244</b>	<b>5.9%</b>	
<b>TOTAL EXPENDITURES</b>	<b>354,880</b>	<b>366,126</b>	<b>367,069</b>	<b>100.0%</b>	<b>944</b>	<b>0.3%</b>	

**Explanations of Material Grant Variances**

- a. Decrease due to lower than anticipated WSIB costs as well as lower than projected cost of replacement teachers
- b. Increase due to enhancements to Cyber Security as well as additional costs of the distribution and implementation classroom and teacher devices.
- c. Increase due to the additional support for administrators.
- d. Decrease due to lower than anticipated uptake of additional clerical hours.  
Increase due to higher energy costs, custodial overtime, and higher than budgeted costs for minor repairs due to rise in contracted skilled trades and materials.
- e.

**Notes:**

- 1. 2022-2023 Estimates Budget as approved by the Board in June 2022



# Grand Erie District School Board

## Student Mental Health Communication & Resource Management

June 15, 2023

KPMG LLP

## Disclaimer

This **Internal Audit report** has been prepared by KPMG LLP ("KPMG") for the Grand Erie District School Board ("GEDSB" or "the board" or "Client") pursuant to the terms of the Regional Internal Audit Request for Proposal – 671 (the "RFP"), the Master Services Agreement (the "MSA") for Regional Internal Audit Services and the **2022-23 Statement of Work dated November 10, 2022**.

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# Key Contacts and Distribution

## Distribution

This report is to be distributed to the following stakeholders:

### Project Sponsor:

- Liana Thompson, Superintendent of Education

### To (for action):

- Piyali Bagchee, Manager, Mental Health and Well-Being
- Jessie Hooper, Principal Leader, Mental Health Education & Student Support Services

### CC (for information):

- Rafal Wyszynski, Superintendent Business
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| 3



# Contents

<b>01</b>	Overall Internal Audit Summary	05
<b>02</b>	Detailed Findings	11
<b>03</b>	Appendices	15
	Appendix A – Internal Audit Project Canvas	
	Appendix B – Scope of Review	
	Appendix C – Grading Definitions	
	Appendix D – KPMG Impact Measurement Framework	
	Appendix E – Sample Trends Analysis	
	Appendix F – Mental Health Control Framework	



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| 4

# Overall Internal Audit Summary

## Internal Audit Scope and Objectives

### Background

As part of the 2022/2023 audit plan, the KPMG RIAT undertook a review of GEDSB's student Mental Health Action Plan. This audit considered how management collects/solicits inputs to the student mental health strategy, aggregates and analyzes the inputs, and determines the reactions/responses required to ensure adequate mental health support. The audit built on management's successes and identified opportunities to improve the effectiveness of how GEDSB promotes student mental health in schools.

The internal audit highlights, through commentary and analysis, the established practices (e.g. leveraging Student Mental Health Ontario) and improvements evidenced by reviewing leading practices (e.g. Mental Health Leadership). Primarily, controls over student mental health are owned by the central board team. GEDSB has recognized the increased need for mental health support as a result of the COVID-19 pandemic.

### Context

GEDSB has a dedicated mental health team responsible for driving mental health related initiatives and developing a strategy. The team consists of the Superintendent of Education, Manager of Mental Health and Well-Being, and Principal Leader for Mental Health Education & Support Services. Under the guidance of School Mental Health Ontario (SMHO), GEDSB developed a Mental Health Strategy that identifies mental health related goals, strategies, and success criteria for the school year. The strategy contains the following four goals:

1. Increase the knowledge and skills of staff to better support learners in developing the capacity to tend to their own well-being;
2. Provide students with the knowledge, skills and resources to tend to their own mental health and well-being;
3. Increase awareness and use of resources to support students at risks for suicide or non-suicidal self-injurious behaviors
4. Alignment of common messaging and resources with Indigenous Education, K-12 Program, Specialized Services, and Safe and Inclusive Schools.

The mental health team disseminates mental health related resources at both the system and school level. At the system level, mental health promotional resources and information are provided via social media and other communication medians. At the school level, the board's Child and Youth Workers and Social Workers provide community resources to schools on an on-going basis. Resources are provided to the community via emails, meetings, and workshops.

### GEDSB Mental Health Statistics<sup>1,2</sup>



4

Goals for the Mental Health Strategy



530

Classrooms received social-emotional learning, mental health literacy and/or stress management



33

Targeted mental health prevention groups at GEDSB schools.



355

Referrals for mental health interventions

Source: (1) 2023 Mid-Term Report, (2) 2022-23 Grand Erie Mental Health Strategy  
Refer to [Appendix A](#) for additional details about the scope of this review.



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| 6

# Internal Audit Scope and Objectives



## Objectives

The objectives for the Student Mental Health Strategy internal audit related to communication and resource management were as follows:

### 01 Implementation of Mental Health Initiatives

The goals outlined in GEDSB's Mental Health Strategy were developed and implemented as a result of regular consultation with internal and external stakeholders.

- Conducted interviews with the school mental health team including the Superintendent of Education, Manager of Mental Health and Well-Being, and Principal Leader for Mental Health Education & Support Services to understand the development and implementation of the Mental Health Strategy
- Reviewed GEDSB's Mental Health Strategy document

### 02 Internal Communication and Monitoring of Mental Health Resource Availability

Sufficient mental health information and resources are shared with the public in an accessible manner and mental health resources are regularly monitored.

- Conducted interviews with the school mental health team including the Superintendent of Education, Manager of Mental Health and Well-Being, and Principal Leader for Mental Health Education & Support Services to understand the communication and monitoring of mental health resources
- Reviewed GEDSB's website and relevant mental health resources
- Reviewed screenshots of mental health related posts on Instagram and Twitter

### 03 Internal and External Partnerships

Frameworks are leveraged to ensure mental health resources are closely monitored and meet the priorities highlighted within GEDSB's Mental Health Action Plan.

- Conducted interviews with the school mental health team including the Superintendent of Education, Manager of Mental Health and Well-Being, and Principal Leader for Mental Health Education & Support Services to gain insight into GEDSB's internal and external partnerships

Refer to [Appendix A](#) for additional details about the scope of this review.



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# Strengths & Accomplishments

## Strengths of Student Mental Health Related Processes

Based on audit activities, RIAT identified the following strengths within GEDSB's student mental health related processes:



### Mid-Term Updates

RIAT noted that GEDSB develops an annual mid-term update with a section dedicated to mental health and well-being. The update measures annual progress made on the goals and strategies defined in the Mental Health Strategy. The update is made available to the public via GEDSB's website.



### Building Capacity through Training & Development

RIAT noted that in alignment with GEDSB's mental health goal to increase the knowledge and skills of staff to better support learners in developing the capacity to tend to their own well-being, the CYW's successfully delivered evidence-based programming and training to classrooms for grades K - 12. At the secondary level, Social Workers (SWs) work closely with the student success team and CYWs to build capacity within schools. This helped increase the educators' knowledge of mental health literacy and how to support student well-being. GEDSB also provided professional learning for Administrators, Learning Resource Teachers, Secondary Student Success Teams, and secondary students. Additionally, working groups including Administrators, Teacher Consultants, and Specialized Services staff developed resources around anxiety and self-regulation for educators.



### Mental Health Planning

RIAT noted that GEDSB conducts on-going in-person and virtual meetings (e.g., Zoom) and has regular email communication with various internal and external stakeholders to ensure the Mental Health Strategy is up-to-date and relevant. These stakeholders include, principals, program coordinators, members from the human resources team, Child and Youth Workers (CYWs), and GEDSB's assigned Student Mental Health Ontario (SMHO) coach. The Mental Health Manager regularly reviews Microsoft Forms completed by the CYWs and SWs that outline tiered support and services related to mental health promotion, prevention, and intervention.



### External Partnership Management

To effectively manage external partnerships, GEDSB implemented the SO108 procedure. The procedure helps to support the implementation of community-based partnerships while ensuring that the partnerships do not duplicate the work of the Grand Erie Student Support Services educational staff. As such, the procedure provides administration with tools to assess the value of a potential partnership to ensure it is in alignment with GEDSB's strategy. All partnerships are reviewed, evaluated, and approved by the Partnership Agreement Joint Advisory Committee.



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# Summary of Recommendations

The table below highlights findings from our review against review objectives. See [Appendix C](#) for color and priority definitions.

Finding Title by Objective	Recommendation Ratings		
	High	Medium	Low
<b>Objective 1: Implementation of Mental Health Initiatives</b>	0	0	1
1.1: Define Measurable Outcomes for the Implementation of Mental Health Initiatives			X
<b>Objective 2: Internal Communication and Monitoring of Mental Health Resource Availability</b>	0	0	1
2.1: Enhance Central Involvement in School Decision-Making			X
<b>Objective 3: Internal and External Partnerships</b>	0	0	1
3.1: Formalize Process to Review Community Partnerships			X
<b>Total current recommendations raised</b>	<b>0</b>	<b>0</b>	<b>2</b>



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# Report Classification / Grade

Overall, for the period subject to review and for in-scope controls/activities surrounding Student Mental Health, RIAT assigns the following rating (see [Appendix C](#) for grading definitions).



GEDSB has made several noteworthy advancements in providing adequate mental health support and promoting mental health in schools. The mental health team consists of component professionals committed to their assigned roles and responsibilities. As highlighted in GEDSB's mid-term update, there has been progress made towards mental health and well-being including the delivery of eight Social Justice sessions for Grades 6-8 and the establishment of Wellness Champions in 34 schools. A total of three low rated findings have been identified to further enhance the ten identified mental health controls (see [Appendix F](#) for Mental Health Control Framework). The rating above depicts satisfactory assurance that all key potential risks (noted in the Bow-Tie illustration in [Appendix A](#)) will be mitigated.

The RIAT appreciates members of management and staff for their engagement and cooperation throughout this review.



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# Detailed Findings

## Objective #1: Implementation of Mental Health Initiatives

### Finding #1.1: Define Measurable Outcomes for the Implementation of Mental Health Initiatives



#### Observation and Implication

GEDSB developed a Mental Health Strategy with a focus on building a culture of well-being to support the cognitive, social, emotional, and physical needs of learners. The strategy contains the following four key goals to support the priority:

- Increase the knowledge and skills of staff to better support learners in developing the capacity to tend to their own well-being.
- Provide students with the knowledge, skills and resources to tend to their own mental health and well-being.
- Increase awareness and use of resources to support students at risk for suicide or non-suicidal self-injurious behaviours.
- Alignment of common messaging and resources with Indigenous Education, K-12 Program, Specialized Services, and Safe and Inclusive Schools.

To ensure GEDSB is making progress towards achieving the goals, the mental health team monitors progress at the system level throughout the year. System level monitoring is done through the development of a mid-term update on an annual basis. The mid-term update includes two-pages around mental health and well-being (strategies in action, success criteria, progress, and relevant stats). GEDSB also monitors hits and shares of mental health related posts on Instagram and actively tracks the number of schools trained in self-reg.

During the audit, RIAT observed the following with respect to measuring progress and defining measurable outcomes:

- While GEDSB develops a mid-term update to report progress, there is no defined model (e.g., SMART goals) to measure and monitor mental health strategies established within the Mental Health Strategy.
- Based on the review of success criteria within the Mental Health Action Strategy, it was noted that all of the stated success criteria did not contain a measurable outcome or defined timeline that will inform GEDSB when the goal has been completed or substantial progress has been achieved.

#### Implication

Without a formal model to monitor the progress against the Mental Health Strategy, it can be difficult to accurately assess progress of implementation. Furthermore, GEDSB may experience challenges assessing the success criteria outlined within the Mental Health Strategy.

#### Possible Root Cause

During the development of the Mental Health Strategy, methods to measure progress and impact were not considered.



#### Recommendation

- GEDSB should select / develop a model for measuring progress and impact of mental health initiatives. This will enable a more consistent way to review progress against mental health objectives. In addition, measuring and setting timelines will provide stakeholders with additional clarity and measurable outcomes that can improve implementation. Examples of frameworks can include:
  - Specific, Measurable, Achievable, Relevant, Timebound (SMART) goals
  - Plan, Do Check, Act (PDCA) for solutions to meet goals
  - KPMG impact measurement framework (see Appendix D)

The selected framework should be formally embedded into the implementation approach and used to monitor progress of initiatives.
- GEDSB should develop a process to monitor school-level mental health trends to ensure that initiatives within the strategy are relevant and addressing school based needs. This can be done through the use of surveys that are issued to students on a periodic basis. A sample school-level trends analysis is provided in [Appendix E](#).





# Finding #1.1: Define Measurable Outcomes for the Implementation of Mental Health Initiatives



## Management Response

- A. Explicit implementation of the SMART model when planning mental health objectives
  - **Timing** - June 2024
  - **Responsible Party** - Manager of Mental Health and Well-Being and System Research Lead
- B. Meetings with SMHO Specialized Coaches that support data analysis and measuring impact and outcomes
  - **Timing** - June 2024
  - **Responsible Party** - Manager of Mental Health and Well-Being and System Research Lead
- C. Meetings with GEDSB Research Analyst
  - **Timing** - June 2024
  - **Responsible Party** - Manager of Mental Health and Well-Being and System Research Lead



# Finding #2.1: Enhance Central Involvement in School Decision-Making



## Observation and Implication

In the event a school would like to bring in a mental health resource (e.g., presentation, guest speaker) that is not a part of an approved partnership, school administration is required to utilize the Decision Support Tool. The generalized version of SMHO's Decision Support Tool was created by the mental health team to assist administration in vetting external mental health resources. The tool contains a number of yes/no questions (e.g. is the content developmentally appropriate for the students in my class?) that cumulatively help the user with decision-making. Once the resource has been vetted by administration using the tool, administration will use the results to approve and deny the use of the resource within the school. Administration may also reach out to the Superintendent of Education and Manager of Mental Health and Well-Being to gain clarification or obtain a second opinion on the resource.

During the audit, RIAT observed the following with respect to central involvement in school decision-making:

- A. It was noted that the central mental health team has limited visibility with respect to the mental health initiatives happening at the school level. RIAT noted that only large-scale events are brought to the attention of the mental health team. As a result, it is difficult to determine the effectiveness of the Decision Support Tool.
- B. Classroom Educators and System Leaders and Administrators do not always have all the information required at the time of completing the Decision Support Tool. As a result, users of the tool will make assumptions which may lead to inappropriate resources being brought into schools.

### Implications

Lack of central board visibility in the approval granting process for new presentations and guest speakers may result in a lack of standardization and jeopardize the psychological safety of students.

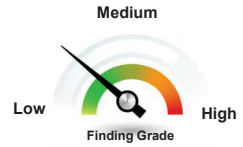


## Recommendation

- A. GEDSB should consider fully digitizing the Decision Support Tool to increase central visibility and allow intervention of it is merited. Moreover, the Decision Support Tool should be expanded to include resources from businesses as well.
- B. GEDSB should develop a process to continuously scan the results and success of the tool to ensure the decision-making process remains efficient and effective. This can be achieved via a self-assessment feedback mechanism that is completed post presentation.
- C. GEDSB should establish a formalized process to periodically review the list of organizations that have been approved using the Decision-Support Tool. This process should consider feedback as part of the self-assessment noted above.



Objective #2: Internal Communication and Monitoring of Mental Health Resource Availability  
**Finding #2.1: Enhance Central Involvement in School Decision-Making**



**Management Response**

- A. Work with IT to digitize the Decision Support Tool.
  - **Timing** - December 2023
  - **Responsible Party** - SO, Manager of Mental Health and Well-Being, and System Research Lead
- B. Create a post-presentation survey that is completed for all community partner presentations in schools.
  - **Timing** - October 2023
  - **Responsible Party** - SO, Manager of Mental Health and Well-Being, and System Research Lead
- C. Partnership presentations are reviewed through random feedback (survey) from school staff members.
  - **Timing** - May 2024
  - **Responsible Party** - SO, Manager of Mental Health and Well-Being, and System Research Lead



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Objective #3: Internal and External Partnerships  
**Finding #3.1: Formalize Process to Review Community Partnerships**



**Observation and Implication**

To manage external partnerships, GEDSB implemented the Community Service Providers and Schools Working Together (SO108) procedure. The objective of the procedure is to support the implementation of community-based partnerships with agencies that enhance the learning experiences of students. Any potential partnerships can not duplicate the work of the Grand Erie Student Support Services or education staff. As such, the procedure provides administration with tools to assess the value of a potential partnership to ensure it is in alignment with GEDSB's strategy. All partnerships are reviewed, evaluated, and approved by the Partnership Agreement Joint Advisory Committee.

Currently, GEDSB maintains several partnerships with community agencies that provide student well-being support services. Notably, SO108 outlines nine unique services provided by three community agencies. GEDSB requires parent / guardian consent to access Community Partner Service within the Board.

During the audit, RIAT noted that GEDSB's Partnership Agreement Joint Advisory Committee must review and approve all new partnerships and all existing partnership agreements are reviewed at least once per year. However, GEDSB does not have a mechanism to assess the programs and services delivered by the partner to the school.

**Implications**

Without a formal review mechanism, there is no process for GEDSB to hold community partners accountable for the commitment and performance. This can make it difficult to address issues or concerns with the service provided by the partner. Further, without periodic reviews, there is no formal mechanism for GEDSB to assess the effectiveness of the partnership, identify areas for improvement, and take necessary corrective actions.



**Recommendation**

GEDSB should consider enhancing SO108 to include a formal process for evaluating services provided by community partners. Community partners should be evaluated on an annual basis (as part of the agreement review) to ensure staff and students are satisfied with the service provided. The evaluation should be reviewed by the Partnership Agreement Joint Advisory Committee for final decision-making. Further, the evaluation should ensure that the service provided by the community partner remained aligned to GEDSB's mental health strategy.

The evaluation can include formal survey's to users of the service to provide feedback on the community partner and their experience.



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## Finding #3.1: Formalize Process to Review Community Partnerships



### Management Response

- A. Partnership presentations are reviewed through random feedback (survey) from school staff members.
- **Timing** - May 2024
  - **Responsible Party** - SO, Manager of Mental Health and Well-Being, and System Research Lead



# Appendices

# Appendix A: Internal Audit Project Canvas

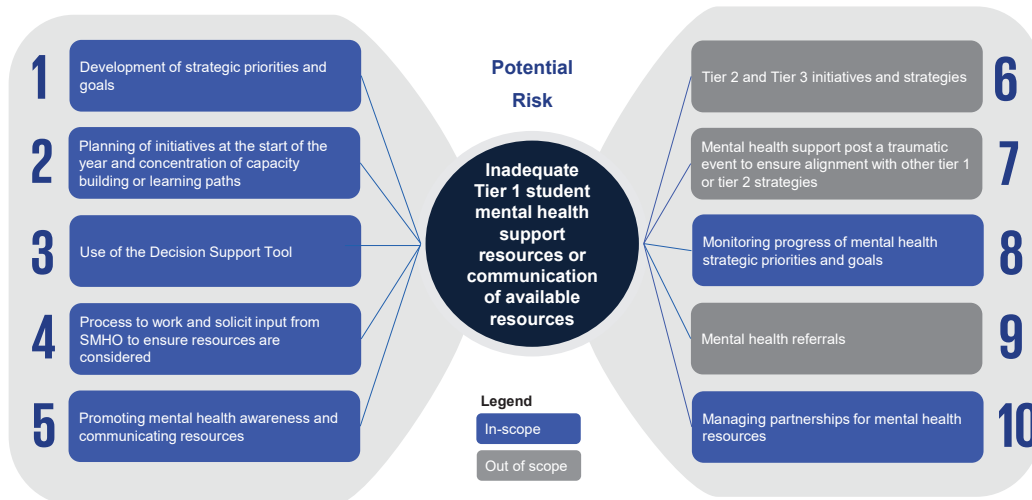
## Internal Audit Scope and Objectives



### Audit Risks

The Bow-Tie illustration below shows the relevant student mental health controls in-scope for this evaluation. The key elements include

- The knot: the knot of the bow-tie outlines the potential risk event that is driving the focus for RIAT's work
- Left bow: Includes the measures/mechanisms to reduce the likelihood of the risk event
- Right bow: Includes the measures/mechanisms to monitor the risk event and manage the consequences/impact of the risk to GEDSB



# Internal Audit Project Canvas

<b>Purpose of the IA Project Canvas</b>		To present the content related to identified high-level objectives and strategies related to mental health, concerns and known issues, stakeholders, risks and adequate mental health support.
<b>Objectives to be addressed</b>		<b>How to address objectives</b>
<b>Objective 1: Implementation of Mental Health Initiatives</b>		
Determine if the GEDSB has developed an appropriate and executable approach to support the implementation of mental health strategy.	<ul style="list-style-type: none"> <li>Understand the role and purpose of the community of practice to engage members of the leadership team.</li> <li>Understand the use of tools and mental health resources to deliver initiatives within the mental health strategy.                             <ul style="list-style-type: none"> <li>Validate the delivery of the Social Justice series in classrooms to determine if educators are able to support student mental health and well-being through a lens of inclusion and equity.</li> <li>Validate current training opportunities at System Leaders meetings, Professional Development days, staff meetings, Guidance meetings, Learning Resource Teacher meetings, Mental Health Leadership sessions, and SMHO meetings.</li> <li>Validate the effectiveness of feedback mechanisms to evaluate educators' knowledge of mental health literacy and how to support student well-being.</li> <li>Validate the use of The Impact Cycle Coaching Model to provide system level department wide training and certification.</li> <li>Validate the discussion of mental health related initiatives during the Mental Health Summit</li> </ul> </li> </ul>	
<b>Objective 2: Internal Communication and Monitoring of Mental Health Resource Availability</b>		
Determine if GEDSB has effective processes to monitor and communicate the availability of mental health resources.	<ul style="list-style-type: none"> <li>Understand the communication and monitoring of mental health resources.                             <ul style="list-style-type: none"> <li>Inspect the classroom mental health resource developed through a collaboration between Mental Health and Well-Being and Indigenous Education.</li> <li>Validate the use of the Social Emotional Learning (SEL) program chart to help educators select appropriate mental health resources.</li> <li>Inspect the board's online presence via the public facing website and social media to inform students, staff, and the community about available mental health resources.</li> <li>Validate measures in place to monitor current and new mental health resources being brought in schools.</li> <li>Validate if the accomplishments published are valid and complete based on the midterm update.</li> </ul> </li> <li>Understand the use of the Decision Support Tool designed to include an Indigenous lens, equity, and curriculum connections.</li> </ul>	
<b>Objective 3: Internal and External Partnerships</b>		
Determine if the GEDSB has established effective working relationships with internal and external stakeholders.	<ul style="list-style-type: none"> <li>Understand GEDSB's relationship and interaction with external stakeholders.                             <ul style="list-style-type: none"> <li>Validate the use of the SO108 Community Service Providers and Schools Working Together procedure to document all collaborative and formal partnerships between GEDSB and other entities.</li> <li>Inspect the relationship between GEDSB, School Mental Health Ontario (assigned implementation coach), and other third-party stakeholders such as Public Health Nurses.</li> </ul> </li> <li>Understand GEDSB's cross functional relationships and interaction with internal stakeholders.                             <ul style="list-style-type: none"> <li>Validate the use of Child and Youth Workers to deliver evidence based programming and classroom activities.</li> <li>Inspect the partnership between the mental health and trauma team.</li> <li>Validate the effectiveness of Brightspace to provide educators access to SMHO courses, Grand Erie's Mental Health and Wellness Digital Resource Binder, and resource guides for educator and support staff use.</li> </ul> </li> </ul>	



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# Internal Audit Project Canvas

What's IN and OUT of Scope?		Project Phases
<b>In Scope:</b>	<b>Out of Scope:</b>	<ol style="list-style-type: none"> <li><b>Initiate Phase:</b> Understand where key risks/issues in the process could occur and develop a workplan to review related processes. Present workplan to key stakeholders in a kick off meeting.</li> <li><b>Perform Phase:</b> Document current controls based upon walkthroughs and a documentation review. Identify possible control gaps or opportunities.</li> <li><b>Deliver Phase:</b> Facilitate cross-functional workshops to review draft internal audit findings and gaps. Schedule a closing meeting with key stakeholders. Present report to Audit Committee.</li> </ol>
<ul style="list-style-type: none"> <li>Design effectiveness of key controls and Tier 1 strategies</li> <li>Sample of mental health initiatives completed and/or planned and report on the progress (including frequency, progress update, deviations and escalation mechanisms in special cases).</li> <li>System level strategies, plans and initiatives for the 2021/22 school year and planned initiatives for the 2022/23 year, and case management / referral process</li> </ul>	<ul style="list-style-type: none"> <li>Tier 2 and Tier 3 Strategies</li> <li>Review of student records or cases.</li> <li>Appropriateness and effectiveness of mental health related services and their impact on student/staff health and mental wellness.</li> <li>Appropriateness and effectiveness of third-party counseling and support services.</li> <li>Adequacy of mental health support services provided to students.</li> <li>Availability and collaboration with third party service providers</li> <li>Employee mental health and wellbeing</li> </ul>	



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# Appendix B: Scope of Review

## Staff Involvement and Documentation Reviewed

### Staff involvement

We undertook interviews in March and April of 2023 to inform this work, including:

- Superintendent of Education
- Manager, Mental Health and Well-Being
- Principal Leader, Mental Health Education & Support Services

### Documentation reviewed

We received the following documentation over the course of our fieldwork:

- March 2023 Mid-Term Report that reflects on GEDSB's progress through a plan focused on building a culture of Learning, Well-Being and Belonging.
- March 2022 Mid-Term Update that captures the progress made in achieving the goals outlined in GEDSB's Multi-Year Strategic Plan.
- Mental Health Strategy including GEDSB's four main goals.
- Impact Coaching document to learn about the professional learning delivered to Grand Erie staff to engage in effective productive, and inspiring communication.
- Social Emotional Learning (SEL) Program Chart PowerPoint to learn about the SEL and CYW programs offered.
- Social Justice Series to determine how educators support student mental health and well-being through a lens of inclusion and equity.
- Draft Decision Support Tool Resource Guide to learn about its design and use to communicate and monitor mental health resources.
- Six Nations Tragic Event Protocol to learn about the relationship between GEDSB and the Six Nations.
- SO108 Procedure document that is used by GEDSB to document all community-based partnerships with agencies that enhance the learning experiences of students.
- Traumatic Events Response Resource Guide that includes trauma-informed practices for when a crisis or traumatic event occurs.

# Appendix C: Grading Definitions

## Grading Definitions

### Individual Findings

Finding grade	Internal audit assessment
Low	A minor process or control deficiency in the control environment (i.e. process, controls) that on its own may have minimal impact but combined with other findings or left unattended has the potential to escalate. The risk is at an acceptable or good level, but the area can be improved further. These are generally findings of acceptable practice that could be improved by lower levels of management to achieve better outcomes and reduce future risk.
Medium	The area is not designed or operating to the appropriate level of quality, and only provides limited risk mitigation, and/or a gap exists when compared to industry good practices. Issues are identified that could negatively impact the efficiency and effectiveness of current operations and/or a moderate issue/risk exists. The finding warrants attention of mid-level management and has the potential to become a high risk/issue.
High	The finding does not have adequate risk mitigation, and/or a significant issue/risk exists. The finding is significant and is currently having/or is likely to have, a significant impact on operational results (time, costs or quality) and/or is likely to negatively impact the achievement of current objectives. Significant improvements are required to be implemented by senior management.

# Grading Definitions

## Overall Report / Objective

Good Risk Mitigation	Satisfactory Risk Mitigation	Opportunities to Improve Risk Mitigation	Significant Improvements to Risk Mitigation
<p>There is a sound system of internal control designed to achieve the client's objectives. Any weaknesses identified relate only to issues of good practice which could improve the efficiency and effectiveness of the system or process.</p> <p>Recommendations provide opportunity of further improving the efficiency of the control environment.</p> <p><b>No findings greater than low.</b></p>	<p>There are weaknesses requiring improvement but these are not vital to the achievement of strategic initiatives and objectives. However, if not addressed the weaknesses could increase the likelihood of strategic risks occurring.</p> <p>Recommendations set out changes needed to improve the efficiency of certain processes.</p> <p><b>No finding greater than a medium.</b></p>	<p>The weakness or weaknesses identified have a significant impact preventing achievement of strategic initiatives and/or objectives; or result in an unacceptable exposure to reputation or other strategic risks.</p> <p>Recommendations include short term mitigating actions needed and / or changes required to deliver an appropriate internal control system.</p>	<p>The weakness or weaknesses identified have a fundamental and immediate impact preventing achievement of strategic initiatives and/or objectives; or result in an unacceptable exposure to reputation or other strategic risks.</p> <p>Recommendations set out immediate mitigating actions required.</p>



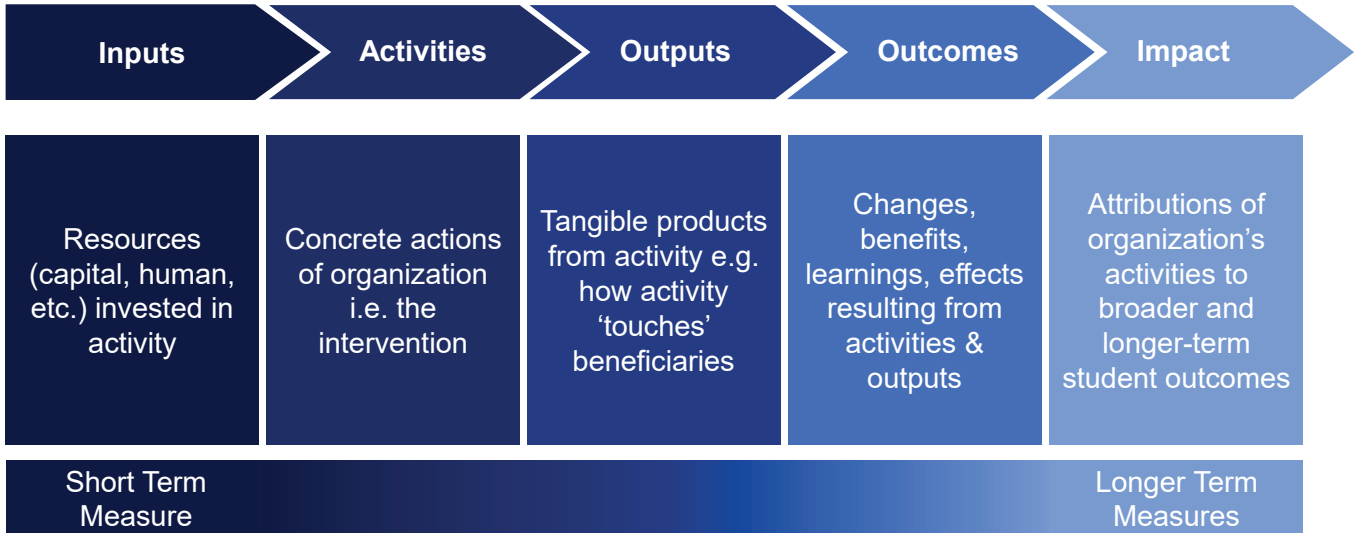
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# Appendix D: KPMG Impact Measurement Framework



# KPMG Impact Measurement Framework

KPMG's impact measurement framework is one approach to monitoring the progress of initiatives outlined in GEDSB's Mental Health Strategy. The framework focuses on the inputs, activities, outputs, outcomes and impacts that are expected for each initiative within the plan.



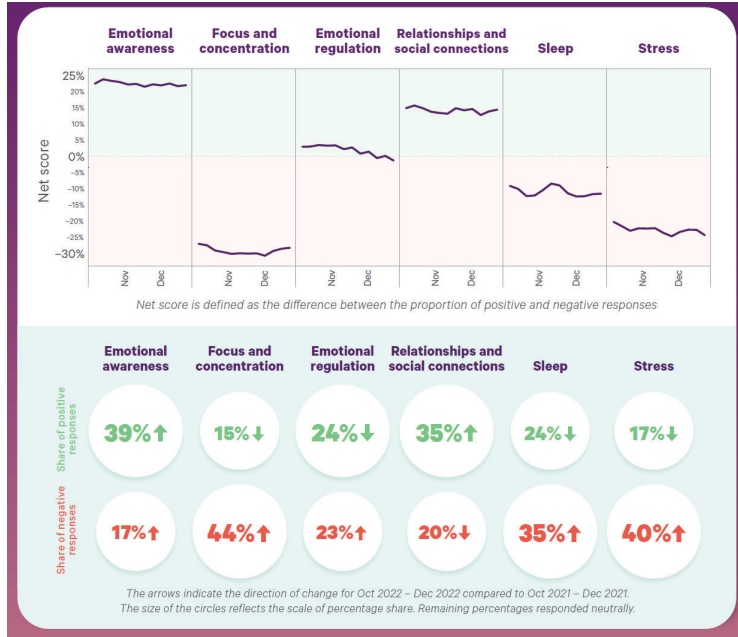
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## Appendix E: Sample Trends Analysis

# Sample Trends Analysis Dashboard

## Trends Analysis

The image to the right is a sample trends analysis report. The analysis reviews school-level survey results to outline how various mental health trends have changed from period to period. This can be used by mental health teams to determine school-based needs and plan initiatives within the mental health strategy.



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# Appendix F: Mental Health Control Framework

# Mental Health Control Framework

■ Objective 1 ■ Objective 2 ■ Objective 3

To assess GEDSB's student mental health strategy, the KPMG RIAT identified ten controls related to the development of a mental health strategy, dissemination of mental health resources, and monitoring of mental health resources. The control framework is outlined below:

- 01** **Development of Strategic Priorities and Goals**  
The Manager of Mental Health and Well-Being takes a collaborative and research-based approach and regularly consults with key internal stakeholders and external stakeholders before developing a Mental Health Strategy document. There is currently no formal management of potential knowledge loss.
- 02** **Monitor Progress of Priorities and Goals**  
The school board develops a mid-term report every year that includes a section on mental health and well-being to report on progress and identify key accomplishments related to the priorities identified in the Mental Health Strategy document (e.g. number of Wellness Champions and schools trained in self-regulation).
- 03** **Review and Execution of Initiatives and Programs**  
The mental health team uses an executive council report (including timeline and budget implications) to document the approval process for mental health initiatives/events. Microsoft Teams is used for communication between the planning team, making calendar updates, and holding weekly meetings. The critical path method is used for project management throughout the process.
- 04** **Manage Modifications to the Strategic Plan**  
The mental health team utilizes the executive report referenced above to approve initiatives/events that were not included in the Mental Health Strategy. Resources are also developed on an ad hoc basis depending on need throughout the year (e.g. Supporting Students Struggling with Anxiety and Fostering the Development of Self-Regulation Skills).
- 05** **Use of the Decision Support Tool**  
The mental health team has provided schools the autonomy to vet presentations and/or guest speakers using a Decision Support Tool for either Classroom Educators or System Leaders and Administrators.
- 06** **Manage External Partnerships**  
The Partnership Agreement Joint Advisory Committee reviews, evaluates, and either approves or disapproves each new partnership agreement guided by the SO108 Community Service Providers and Schools Working Together procedure document.
- 07** **Ensuring Support for Post Traumatic Events**  
The System Support Team (SST) and the Traumatic Events Response Team (TERT) at the schools are expected to refer to GEDSB's traumatic events response guide to ensure a proactive, consistent and organized response to traumatic events.
- 08** **Solicit Input from SMHO**  
The Mental Health Lead regularly meets with GEDSB's SMHO coach using Zoom/Microsoft Teams and corresponds via email to check-in and discuss mental health related resources and instances. GEDSB integrates SMHO resources into workshops prepared for staff, students, and families and CYWs and Social Workers (SWs) have attended SMHO professional learning sessions.
- 09** **Promote Awareness and Communicate Resources**  
GEDSB has a section of their website dedicated to mental health resources for students and parents and tracks hits and shares of mental health related posts on Instagram. CYWs and SWs share mental health community resources via weekly calendars, emails, meetings, and school teams and administrators deliver workshops for parents/caregivers.
- 10** **Manage and Monitor Referrals**  
All referrals (Social Workers, Child and Youth Workers, etc.) are done by the mental health team on an ad hoc basis using an Intervention Tracking program (eLITE). Furthermore, a Microsoft Forms document is used by Child and Youth Workers to track by intervention type.



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# KPMG Regional Internal Audit

## 2023-24 IA Plan

### Grand Erie District School Board

DRAFT FOR APPROVAL

June 15, 2023



## Disclaimer

This deliverable has been prepared by KPMG LLP ("KPMG") for the Grand Erie District School Board ("GEDSB" or "the board" or "Client") pursuant to the terms of the Regional Internal Audit Request for Proposal – 671 (the "RFP"), the Master Services Agreement (the "MSA") for Regional Internal Audit Services and the 2022-23 Statement of Work dated November 10, 2022.

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This deliverable is based on information and documentation that was made available to KPMG at the date of this report. KPMG has not audited nor otherwise attempted to independently verify the information provided unless otherwise indicated. Should additional information be provided to KPMG after the issuance of this report, KPMG reserves the right (but will be under no obligation) to review this information and adjust its comments accordingly.

Pursuant to the terms of our engagement, it is understood and agreed that all decisions in connection with the implementation of advice and recommendations as provided by KPMG during the course of this engagement shall be the responsibility of, and made by, the Client. KPMG has not and will not perform management functions or make management decisions for the Client.

This document may include or make reference to future oriented financial information. Readers are cautioned that since these financial projections are based on assumptions regarding future events, actual results will vary from the information presented even if the hypotheses occur, and the variations may be material.

Comments in this report are not intended, nor should they be interpreted, to be legal advice or opinion.

KPMG has no present or contemplated interest in GEDSB nor are we an insider or associate of GEDSB. Accordingly, we believe we are independent of GEDSB and are acting objectively.



# Key Contacts and Distribution

## Distribution

This report is to be distributed to the following stakeholders:

- Cheri Carter, Superintendent of Corporate Services and Treasurer
- Audit Committee



## KPMG RIAT Contacts



**Brain Bost**  
Partner



**Suk Bedi**  
Director



**Brad Sisson**  
Manager



**Laura De Luca**  
Risk Specialist



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# Table of Contents



	Pg.
Overview of Internal Audit Plan	05
2023-24 Initial Audit Plan Considerations	06
GEDSB Top Risk Events	08
Internal Audit Planning for GEDSB	09
Audit Plan Development & Summary	11
Appendix A: Other Considerations	12
Appendix B: GEDSB Risk Driver Analysis	16
Appendix C: Timelines	23



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# Overview of Internal Audit (IA) Plan

## Highlights

There is no single model for the development of an internal audit plan. The Regional Internal Audit Team (RIAT) considered the following principles:

- Good practice is to build a plan that addresses current needs of the organization aligned with the risk management priorities and stakeholders' expectations.
- The initial Internal Audit Plan was developed through layering a series of elements over the audit universe to identify audits that would address the highest risk and priority areas.
- The starting point was the refresh of the risk universe which includes all potential school board risks.
  - RIAT then applied the school board's strategic priorities, top enterprise risks, risks faced by the education sector to arrive at areas to be included in the IA plan.
  - RIAT also considered input from Audit Committee and management and previous work of RIAT (see Appendix A.1 for past audits completed).
  - The approach is consistent with the requirements of the Institute of Internal Auditors (IIA) Professional Practices Framework.
- The initial Internal Audit Plan (as presented in this document) is based on the current information from the Risk Refresh process (refer to Appendix C.2 – Details of the risk refresh process).
- The two proposed audits are to be presented to the Audit Committee by June 2023. The 2024/25 audit project selection will be re-confirmed in April 2024.

The key considerations are illustrated on the following page.

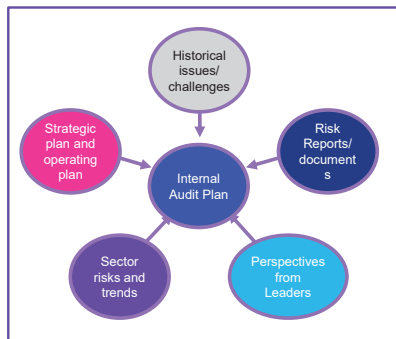


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## Internal Audit Planning – Our Three Step Process

### 1. IA Planning inputs



### 2. GEDSB Risk Dashboard\*



\*This image is a representative list of the board's risk events. Additional information is contained within Appendix B.

### 3. Audit Committee Input

**Which two audits do you direct RIAT to perform in the next two years?**

**Please consider the history of audits as well as the categories not previously audited.**



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# Key Considerations in IA Planning

## Changes in Key Risks

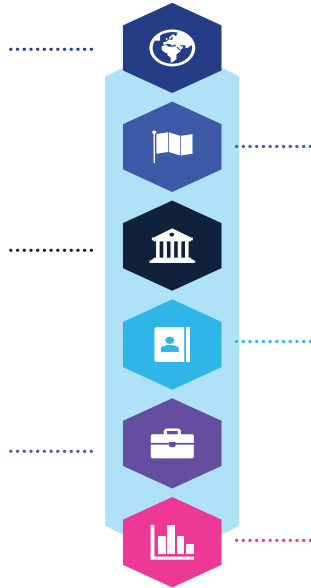
Changes in key risks facing the board, aligned with the most recent Risk Refresh results, dated April 4, 2023.

## Expected Changes Impacting the Organization

Changes impacting the organization including any major projects and / or initiatives, or significant changes to core operating function and processes.

## Strategic Priorities

Coverage across the strategic priorities of the school board. The collective priorities include several goals that centre around learning, well-being, and belonging.



## Areas of Interest

Areas of specific interest and value to management and the Audit Committee.

## Key Risks in K-12 Education Sector

Analysed from external thought leadership and collaboration with IA and management teams from other school boards. (See [Appendix A.2](#) for a list of top risk events in the South Region)

## Emerging Trends & Risks

Consideration of key trends emerging from the results of previous audits and the general risk landscape.



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# Top Risk Events (GEDSB)

The top risk events based on the risk refresh survey results from GEDSB are:

- A** Lack of necessary skills / labour
- B** Student's with special needs are not supported
- C** Liability related to misconduct/ethical breaches by board members
- D** Change in funding level

The details of the risk drivers identified with each of the top risk events can be found in [Appendix B: Risk Driver Analysis](#).

These high impact and highly interconnected risks, are the organization's **Top Risks** and subject to prioritized attention and mitigation. The risk survey and prioritization of top risk events will occur every other year. The identification of risk drivers across several School Boards in the South Region allows RIAT to identify horizontal audits which offer deeper insights, assurance and objective analysis to meet the needs of the Audit Committee. For more information about Horizontal Auditing, refer to [Appendix A.3 the What Why and How of Horizontal Auditing](#).



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# Internal Audit Planning for GEDSB

There were many commonly rated risk events across all the 10 boards that participated in the Risk Re-fresh Survey. The resulting audit themes, including those listed below for the South Region Boards.

Considering GEDSB's risks and assurance needs we noted three (3) possible internal audit projects as noted in pink font below.

### Audit Themes informed by Key Risks

Financial Management	Student Well-Being and Support	Governance & Board Wide	Human Resource Management	Information Systems
<b>Program Funding &amp; Expenditure Analysis –EFIS</b> (C) (DA) (A)	<b>Student Outcome Analysis (DA)</b>  Student Safety & Well-Being (CA)	<b>Quality and Efficiency of Board Reporting</b>  External Stakeholder Communication / Social Media  Student Conduct Management (EDI)	<b>Talent Attraction and Retention Strategy (DA) (A) (EDI)</b>  Staff Engagement and Well-Being (DA) (C) (EDI)	Security Awareness and Resource Allocation  Disaster Recovery (A)

**Legend**  
 (C) Indicate audit would have a significant compliance focus.  
 (DA) Indicates audit would leverage data analytics.  
 (A) Indicates the engagement would be advisory in nature.  
 (EDI) Indicates the engagement would be performed through an EDI risk lens  
 Proposed for discussion and approval



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## Audit Plan Development

RIAT identified three potential audit projects/engagements for Audit Committee's input and selection. Audit Committees determine which audits RIAT will perform and may provide input in terms of appetite for planning the selected engagement (s) using Horizontal Auditing (See note 1).

Audit Theme	Factors Impacting Scoping for AMDSB (as of May 8, 2023)	Horizontal Audit (HA)
<b>Quality and Efficiency of Board Reporting</b>	<ul style="list-style-type: none"> <li>Assess the nature of information shared with Trustees to support the <b>monitoring the ongoing and emerging needs/risks</b> of the board.</li> <li>Management indicated elevated risk in <b>potential liability related to the board members and related communication with stakeholders</b>.</li> </ul>	To be discussed
<b>Talent Attraction and Retention Strategy</b>	<ul style="list-style-type: none"> <li>Management identified risk in attracting talent due to <b>compensation competitiveness and market supply</b> related to non-teaching positions (<b>focus on school staff</b>).</li> <li>Review the ability to manage unplanned, elevated levels of <b>absenteeism</b> that is increasing pressure on talent shortage.</li> </ul>	To be discussed
<b>Program Funding &amp; Expenditure Analysis - EFIS</b>	<ul style="list-style-type: none"> <li>Ministry announcements/directives.</li> <li>Understand the current risks, known issues, challenges and mitigation strategies/programs related the audited area</li> <li>Input from management through Risk Survey (e.g. <b>Cost improvement / analysis</b>).</li> <li>Sector trends (e.g. funding to help address Cybersecurity is inadequate, increased competition with private schools (in-person and e-learning).</li> </ul>	To be discussed

**Note 1: Horizontal Auditing:** Horizontal audits have been used across multiple government and public sector internal audit shops as well as by other school board regional internal audit teams. Within school boards horizontal audits have been successful in areas such as Cyber Maturity and Absenteeism Insights. Below are some insights:

- Efficiency:** It's a more efficient way of developing objectives/criteria internal audit procedures and offers additional coverage and/or audit procedures for the same effort.
- Benchmarking:** Allows the audit team to benchmark regionally (e.g., between boards) and learn from other boards' practices (and share leading practices anonymously).
- Consistency:** Results in consistent level of service, audit documentation and continuity of RIAT staff and expertise.



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# Summary of Proposed 2023-24 IA Plan

Resource requirements will be estimated for each audit activity based on the anticipated scope, level of effort and skill sets required. Resource requirements will be revisited and confirmed as part of the detailed planning for each individual audit activity.

#	Project Title / Activity Name	Role: Assurance or Consulting	Strategic Priority Linkage	Input on Timing	Description of Audit Activity
<b>Options for Internal Audit Projects</b>					
1	<b>Student Outcome Analysis</b>	Assurance	<ul style="list-style-type: none"> <li>To support the cognitive, social emotional and physical needs of each learner.</li> </ul>	April 2024	<ul style="list-style-type: none"> <li>Use of data analytics to identify patterns, relationships and potential opportunities in funding and expenditure data.</li> <li>Data sources include EFIS and OnSIS data (where possible) for correlation opportunities.</li> </ul>
2	<b>Talent Attraction and Retention Strategy</b>	Assurance	<ul style="list-style-type: none"> <li>Supports the overall combined priority to build a culture of learning, well-being and belonging to inspire each learner.</li> </ul>	April 2025	<ul style="list-style-type: none"> <li>Determine if the GEDSB has developed an appropriate strategy in response to areas of key recruitment and retention risk (including planned actions for 2023 Mercer survey) to promote employee growth and its preparedness to fill key positions.</li> </ul>
Project(s) that were considered in planning discussions but are not proposed in the two-year plan:					
A	<b>Security Awareness and Allocation</b>	Assurance	<ul style="list-style-type: none"> <li>Supportive function for all strategic priorities.</li> </ul>	NA	<ul style="list-style-type: none"> <li>Assess the vulnerability of systems with a focus on applicable risk drivers to the board including aging systems, resource availability and overall vulnerability risk mitigation.</li> </ul>
B	<b>Program Funding and Expenditure Analysis (EFIS* Data)</b>	Assurance	<ul style="list-style-type: none"> <li>Supportive function for all strategic priorities.</li> </ul>	NA	<ul style="list-style-type: none"> <li>Use of data analytics to identify patterns, relationships and potential opportunities in funding and expenditure data.</li> <li>Data sources include EFIS and OnSIS data (where possible) for correlation opportunities.</li> </ul>

**Appendix C** contains a high level timeline of RIAT's activities planned for 2023-24. In April 2024 the Audit Committee will re-confirm the selection for the 2024-25 audit cycle.



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## Appendix A: Other Considerations

# A.1 Previous Internal Audit Activities Completed

The table below shows audits that have been completed by internal audit from 2018 – present.

Project Title	Year						
	2015-2016	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
<b>Advisory</b>			1	1	1	1	1
Attendance Support & Employee Assistance Programs			1				
Fraud Risk Assessment					1		
Remote Learning Privacy Review						1	
Student Recruitment							1
Unsupported Capital Management				1			
<b>Assurance</b>		2	1				1
Enrolment Management			1				
IT Service Delivery		1					
Payroll		1					
Student Mental Health Policy and Strategy Implementation							1
<b>Grand Total</b>		2	2	1	1	1	1



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# A.2 Top Risk Events

The current challenges commonly faced by South Region School Boards are:

- 1) Change in funding level
- 2) Lack of necessary skills/labour
- 3) Students suffer physical, mental, or emotional harm
- 4) Cyber attack / Privacy breach
- 5) Public scrutiny related to unsafe environment (diversity, equity, inclusion, belonging/well-being)
- 6) Increased media scrutiny, public challenge
- 7) Students with special needs are not supported
- 8) Indigenous student needs are not met
- 9) Liability resulting from board member actions (conduct/ethics)
- 10) System stoppage/disruption

The above risks were based on the survey data; however, the risk rankings for individual school board internal audit plans may differ from that of the survey.

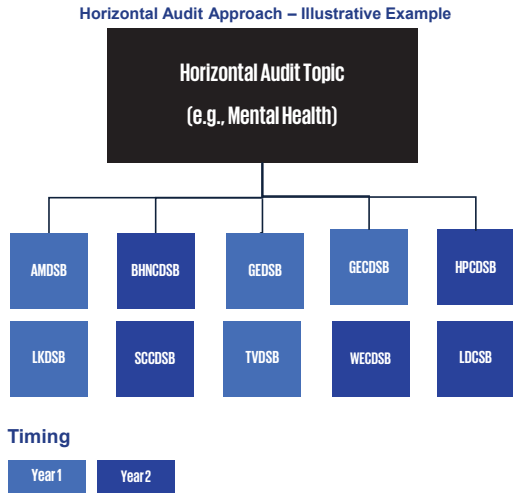


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# A.3 The what, why and how of horizontal auditing

Horizontal audits have been used across multiple government and public sector internal audit shops as well as by other school board regional internal audit teams. Below we provide a brief summary of horizontal audits.



## What?

Develop a series of "horizontal" audits that can be run similarly across most boards to provide benchmarking and region wide insights.

## Why?

- **Efficiency:**
  - More efficient way of developing objectives/criteria internal audit procedures
  - Additional coverage and/or audit procedures for the same effort (e.g. deep dive into Cyber Awareness Campaigns)
  - Streamlined IA planning process
- **Benchmarking:**
  - Allows the audit team to benchmark externally and internally (e.g., between boards)
  - Learn from other boards' practices (and share leading practices anonymously and objectively)
- **Consistency:**
  - Consistent level of service
  - Consistency in audit documentation
  - Continuity of RIAT staff and expertise

## How?

- Select topics based on a significant area of risk identified
- Individual boards/audit committees will have final approval of the selected topics.
- Focus on either financial, operational or compliance risk
- Confirm that most boards have not yet had an internal audit (or other source of assurance) over the topic
- Consider areas with similar data sources (electronic data)



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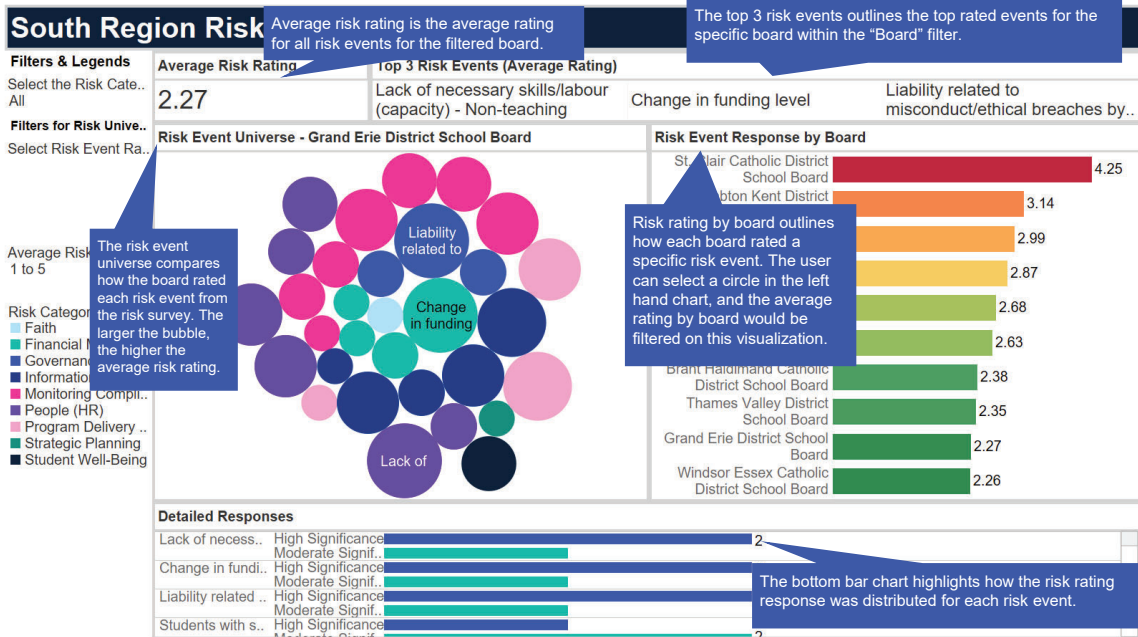
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# Appendix B: GEDSB Risk Driver Analysis

Top 4 Risks

# B.1 Walkthrough of Risk Results

KPMG analyzed the results of the risk survey using tableau software. The risk dashboard identified the top rated risks and allows use to compare responses by Board. The following is the risk dashboard for GEDSB:



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# B.2 Risk Event Analysis (GEDSB)

The overall risk event universe based on the risk refresh survey results from GEDSB are:

Risk Event Universe - Grand Erie District School Board

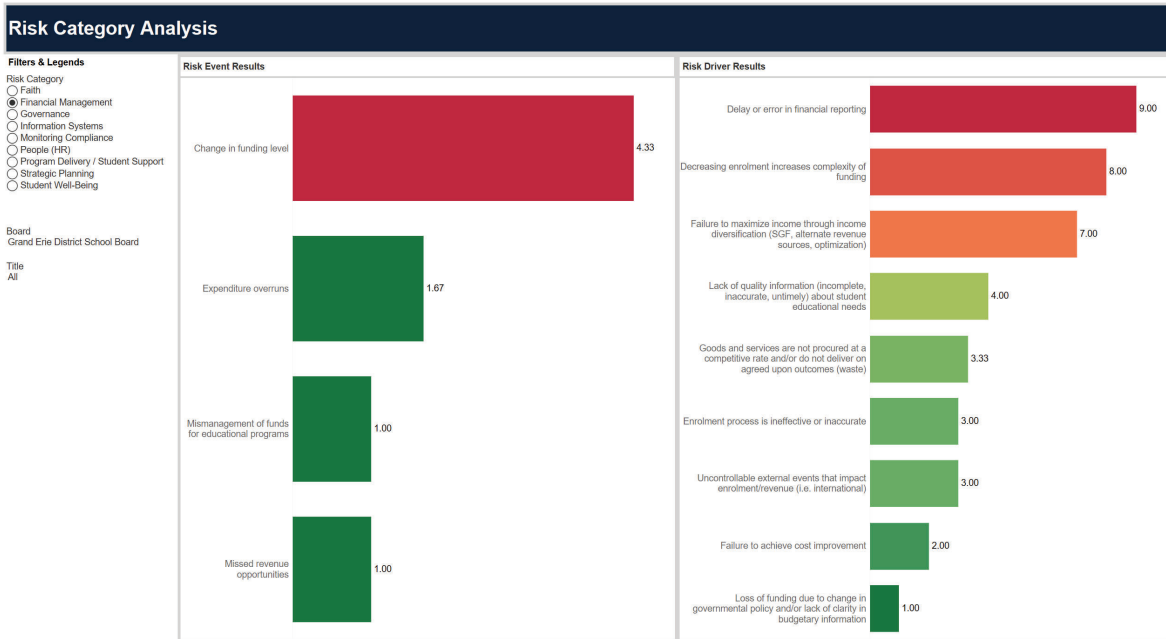


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# B.3 Risk Driver Analysis (GEDSB)

The top financial management risk drivers based on the risk refresh survey results from GEDSB are:

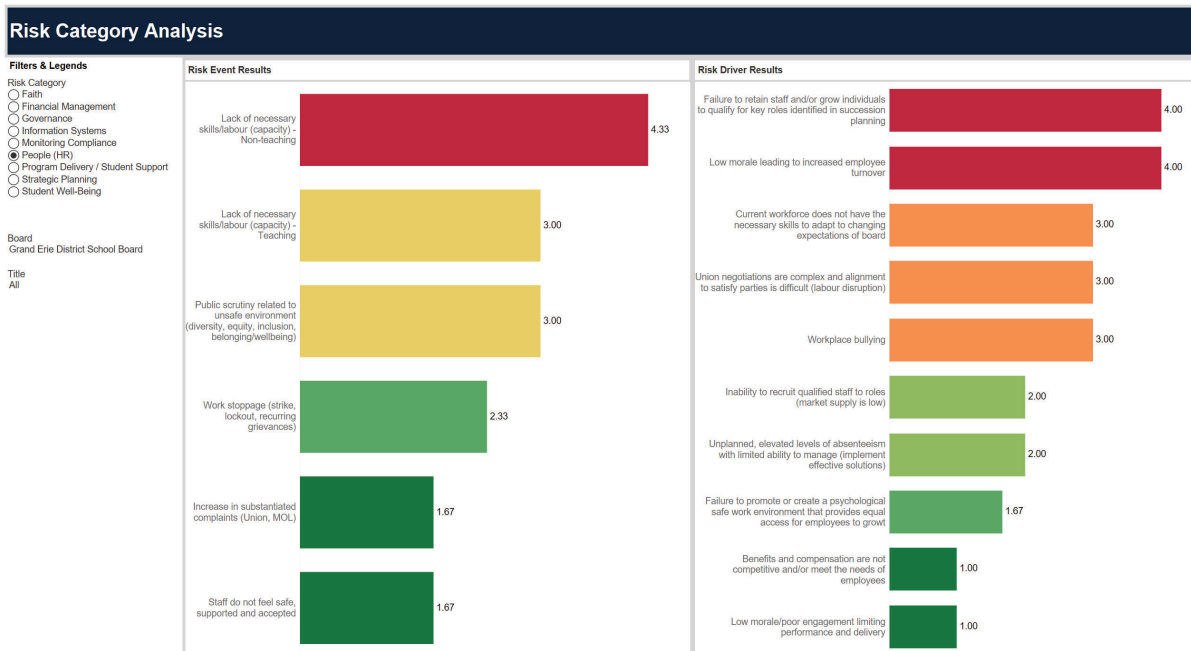


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# B.4 Risk Driver Analysis (GEDSB)

The top People (HR) risk drivers based on the risk refresh survey results from GEDSB are:

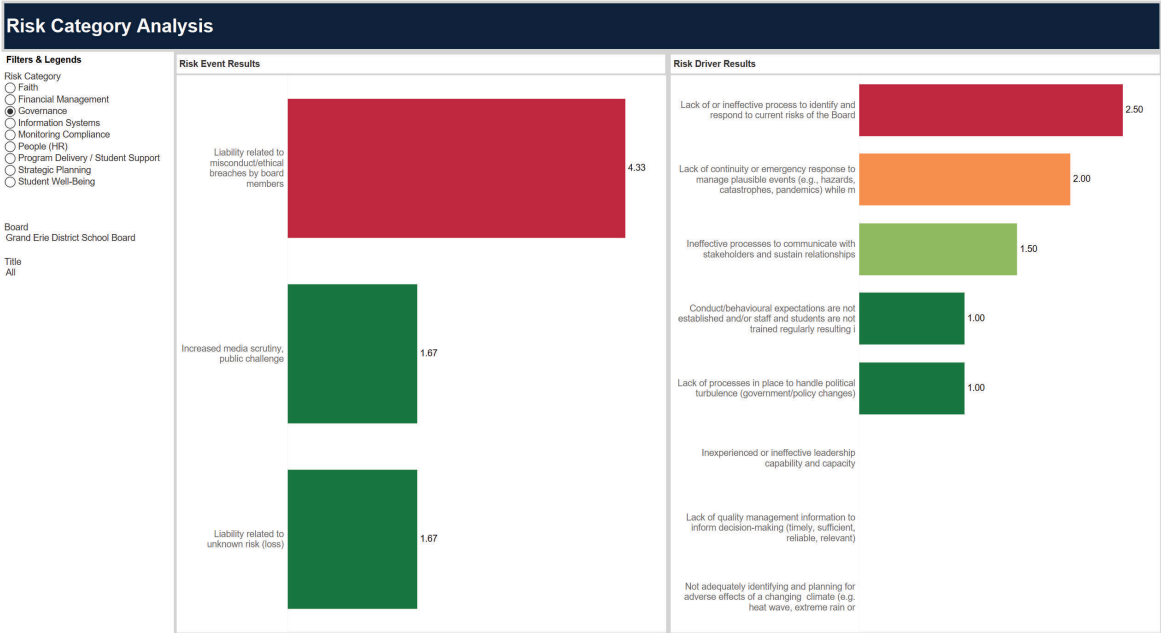


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# B.5 Risk Driver Analysis (GEDSB)

The top governance risk drivers based on the risk refresh survey results from GEDSB are:

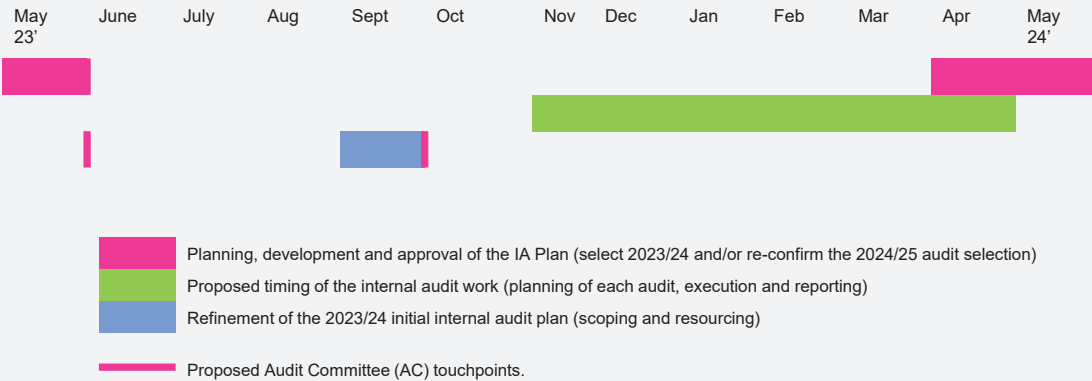


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## Appendix C: Timelines

# C.1 2023-24 Internal Audit Plan Timeline

The proposed timeline below shows an overview of the activities to be performed by RIAT.



RIAT commits to meeting with the AC at least 2 times a year but will arrange additional meetings if necessary for plan approval, delivery of reports and other key milestones.



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# C.2 Risk Refresh Process

The risk refresh process conducted in preparation for audit planning is now complete for 2022/23 and the next refresh will occur in 2024/25. The sequence of steps performed is described below.



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The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavour to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

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**Document Classification: KPMG Public**



June 9, 2023

Grand Erie District School Board  
349 Erie Avenue  
Brantford Ontario N3T 5V3

Attention: Rafal Wyszynski, Superintendent of Business & Treasurer

Dear Rafal:

### **The Objective and Scope of the Audit**

You have requested that we audit the consolidated financial statements of Grand Erie District School Board, which comprise the consolidated statement of financial position as at August 31, 2023, and the consolidated statements of operations and accumulated surplus and cash flow for the year then ended, and notes to the consolidated financial statements (including a summary of significant accounting policies).

We are pleased to confirm our acceptance and our understanding of the nature, scope and terms of this audit engagement, and all services related thereto, by means of this letter (the "Engagement").

The objectives of our audit are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement (whether due to fraud or error) and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

### **The Responsibilities of the Auditor**

We will conduct our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- a. Identify and assess the risks of material misstatement of the consolidated financial statements (whether due to fraud or error), design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- b. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies in internal control relevant to the audit of the consolidated financial statements that we have identified during the audit.
- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

### **Millard, Rouse & Rosebrugh LLP**

85 Robinson Street, Simcoe, ON N3Y 1W7 T: 519.426.1606

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- d. Conclude on the appropriateness of management's use of the going-concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- e. Evaluate the overall presentation, structure and content of the consolidated financial statements (including the disclosures) and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with Canadian generally accepted auditing standards.

### **Form and Content of Audit Opinion**

Unless unanticipated difficulties are encountered, our report will be substantially in the following form contained in Appendix A to this letter.

### **The Responsibilities of Management**

Our audit will be conducted on the basis that management and, where appropriate, those charged with governance / oversight acknowledge and understand that they have responsibility:

- a. For the preparation and fair presentation of the consolidated financial statements in accordance with the basis of accounting described in Note 1 to the consolidated financial statements.
- b. For the design and implementation of such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.
- c. To provide us with timely:
  - i. Access to all information of which management is aware that is relevant to the preparation of the consolidated financial statements, such as records, documentation and other matters;
  - ii. Information about all known or suspected fraud, any allegations of fraud or suspected fraud and any known or probable instances of non-compliance with legislative or regulatory requirements;
  - iii. Additional information that we may request from management for the purpose of the audit; and
  - iv. Unrestricted access to persons within Grand Erie District School Board from whom we determine it necessary to obtain audit evidence.

As part of the audit process:

- a. We will make inquiries of management about the representations contained in the consolidated financial statements. At the conclusion of the audit, we will request from management [and, where appropriate, those charged with governance] written confirmation concerning those representations. If such representations are not provided in writing, management acknowledges and understands that we would be required to disclaim an audit opinion.
- b. We will communicate any misstatements identified during the audit other than those that are clearly trivial. We request that management correct all the misstatements communicated.

### **Use of Information**

It is acknowledged that we will have access to all information about identified individuals ("personal information") in your custody that we require to complete our Engagement. Our services are provided on the basis that:

- a. You represent to us that management has obtained any required consents for our collection, use, disclosure, storage, transfer and process of personal information required under applicable privacy legislation and professional regulation; and
- b. We will hold all personal information in compliance with our Privacy Statement.

## **File Inspections**

In accordance with professional regulations (and by our firm's policy), our client files may be periodically reviewed by practice inspectors and by other engagement file reviewers to ensure that we are adhering to our professional and firm standards. File reviewers are required to maintain confidentiality of client information.

## **Confidentiality**

One of the underlying principles of the profession is a duty of confidentiality with respect to client affairs. Each professional accountant must preserve the secrecy of all confidential information that becomes known during the practice of the profession. Accordingly, we will not provide any third party with confidential information concerning the affairs of Grand Erie District School Board unless:

- a. We have been specifically authorized with prior consent;
- b. We have been ordered or expressly required by law or by the Ontario *Code of Professional Conduct/Code of Ethics*; or
- c. The information requested is (or enters into) public domain.

## **Use and Distribution of Our Report**

The examination of the consolidated financial statements and the issuance of our audit report are solely for the use of Grand Erie District School Board and those to whom our report is specifically addressed by us. We make no representations or warranties of any kind to any third party in respect of these consolidated financial statements or our audit report, and we accept no responsibility for their use by any third party or any liability to anyone other than Grand Erie District School Board.

For greater clarity, our audit will not be planned or conducted for any third party or for any specific transaction. Accordingly, items of possible interest to a third party may not be addressed and matters may exist that would be assessed differently by a third party, including, without limitation, in connection with a specific transaction. Our audit report should not be circulated (beyond Grand Erie District School Board) or relied upon by any third party for any purpose, without our prior written consent.

You agree that our name may be used only with our prior written consent and that any information to which we have attached a communication be issued with that communication, unless otherwise agreed to by us in writing.

## **Reproduction of Auditor's Report**

If reproduction or publication of our audit report (or reference to our report) is planned in an annual report or other document, including electronic filings or posting of the report on a website, a copy of the entire document should be submitted to us in sufficient time for our review and approval in writing before the publication or posting process begins.

Management is responsible for the accurate reproduction of the consolidated financial statements, the auditor's report and other related information contained in an annual report or other public document (electronic or paper-based). This includes any incorporation by reference to either full or summarized consolidated financial statements that we have audited.

We are not required to read the information contained in your website or to consider the consistency of other information in the electronic site with the original document.

## **Preparation of Schedules**

We understand that you will prepare certain schedules and locate specified documents for our use before our Engagement is planned to commence on an agreed upon date.

The requested schedules and documents are as follows:

- a. Schedules and analyses; and
- b. Other specified documents.

This assistance will facilitate our work and help to minimize our costs. Any failure to provide these working papers or documents on a timely basis may impede our services and require us to suspend our services or even withdraw from the Engagement.

## Communications

In performing our services, we will send messages and documents electronically. As such communications can be intercepted, misdirected, infected by a virus or otherwise used or communicated by an unintended third party, we cannot guarantee or warrant that communications from us will be properly delivered only to the addressee. Therefore, we specifically disclaim, and you release us from, any liability or responsibility whatsoever for interception or unintentional disclosure of communications transmitted by us in connection with the performance of this Engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from such communications, including any that are consequential, incidental, direct, indirect, punitive, exemplary or special damages (such as loss of data, revenues, or anticipated profits).

If you do not consent to our use of electronic communications, please notify us in writing.

## Ownership

The working papers, files, other materials, reports and work created, developed or performed by us during the course of the Engagement are the property of our firm, constitute our confidential information and will be retained by us in accordance with our firm's policies and procedures.

During the course of our work, we may provide, for your own use, certain software, spreadsheets and other intellectual property to assist with the provision of our services. Such software, spreadsheets and other intellectual property must not be copied, distributed or used for any other purpose. We also do not provide any warranties in relation to these items and will not be liable for any lost or corrupted data or other damage or loss suffered or incurred by you in connection with your use of them.

We retain the copyright and all intellectual property rights in any original materials provided to you.

## Other Services

In addition to the audit services referred to above, we will, as allowed by the Ontario *Code of Professional Conduct/Code of Ethics*, prepare your federal and provincial income tax returns as agreed upon. Unless expressly agreed in a separate engagement letter, we will have no involvement with or responsibility for the preparation or filing of HST returns or any other (including foreign) tax returns, source deductions, information returns, slips, elections, designations, certificates or reports. Management will, on a timely basis, provide the information necessary to complete these federal and provincial income tax returns and will review and file them with the appropriate authorities on a timely basis.

## Canadian Standard on Related Services - agreed-upon procedures engagements ("CSRS 4400")

You have requested that we perform specified auditing procedures on the Schedules and Educational Finance Information System (EFIS) forms requested by the Ministry of Education from the Grand Erie District School Board for the period from September 1, 2023 to March 31, 2024 of financial reporting requirements of the Ministry of Education. Our engagement will be conducted in accordance with the Canadian Standard on Related Services (CSRS) Section 4400. In performing the specified auditing procedures, we will comply with the relevant ethical requirements.

## Our responsibilities

We will be involved in performing specified auditing procedures on the annual information return in accordance with the instructions received for the above reports submission requirement by the Ministry of Education. This engagement to apply specified auditing procedures is performed in accordance with standards established by the Chartered Professional Accountants of Canada. The procedures that we will perform are solely for the purpose of assisting you in determining the findings based on these procedures. Accordingly, our report will be addressed to you and our report may not be suitable for another purpose. We have provided you with our draft report, and is in accordance with the specified auditing procedures required report for this engagement. However, the final form will reflect the results of our engagement.

### ***DRAFT AGREED-UPON PROCEDURES REPORT***

### ***Agreed-upon procedures report in connection with the consolidation of the Board financial information into the financial statements of the Province of Ontario.***

Our report is solely in connection with the consolidation of the Board financial information into the financial statements of the Province of Ontario.

### ***Responsibilities of the Engaging Party and the Responsible Party***

**Millard, Rouse & Rosebrugh LLP**  
CHARTERED PROFESSIONAL ACCOUNTANTS

The Board has acknowledged that the agreed-upon procedures are appropriate for the purpose of the engagement.

The Ministry of Education, as identified by the Board, is responsible for the subject matter on which the agreed-upon procedures are performed.

### ***Practitioner's Responsibilities***

We have conducted the agreed-upon procedures engagement in accordance with the Canadian Standard on Related Services (CSRS) 4400, Agreed-Up Procedures Engagements. An agreed-upon procedures engagement involves our performing the procedures that have been agreed with the Board, and reporting the findings, which are the factual results of the agreed-upon procedures performed. We make no representation regarding the appropriateness of the agreed-upon procedures.

This agreed-upon procedures engagement is not an assurance engagement. Accordingly, we do not express an opinion or an assurance conclusion.

Had we performed additional procedures, other matters might have come to our attention that would have been reported.

### ***Professional Ethics and Quality Management***

We have complied with the ethical requirements in CSRS 4400. For the purpose of this engagement, there are no independence requirements with which we are required to comply.

Our firm applies Canadian Standard on Quality Management (CSQM) 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

### ***Procedures and Findings***

We have performed the procedures described below, which were agreed upon with the Board, on its reporting to the Ministry of Education. *[The detail procedures will be shared with our draft report, before the issuance and finalization of engagement and will be in accordance with the specified auditing procedures required report for this engagement.]*

## **Governing Legislation**

This engagement letter is subject to, and governed by, the laws of the Province of Ontario . The Province of Ontario will have exclusive jurisdiction in relation to any claim, dispute or difference concerning this engagement letter and any matter arising from it. Each party irrevocably waives any right it may have to object to any action being brought in those courts, to claim that the action has been brought in an inappropriate forum or to claim that those courts do not have jurisdiction.

## **Accounting Advice**

Except as outlined in this letter, this Engagement does not contemplate the provision of specific accounting advice or opinions or the issuance of a written report on the application of accounting standards to specific transactions and to the facts and circumstances of the entity. Such services, if requested, would be provided under a separate engagement letter.

## **Dispute Resolution**

You agree that any dispute that may arise regarding the meaning, performance or enforcement of this Engagement will, prior to resorting to litigation, be submitted to mediation.

## **Indemnity**

Grand Erie District School Board hereby agrees to indemnify, defend (by counsel retained and instructed by us) and hold harmless our firm (and its partners, agents and employees) from and against any and all losses, costs (including solicitors' fees), damages, expenses, claims, demands and liabilities arising out of (or in consequence of):

- a. The breach by Grand Erie District School Board, or its directors, officers, agents or employees, of any of the covenants or obligations of Grand Erie District School Board herein, including, without restricting the generality of the foregoing, the misuse of, or the unauthorized dissemination of, our engagement report or the consolidated financial statements in reference to which the engagement report is issued, or any other work product made available to you by our firm.
- b. A misrepresentation by a member of your management or the board of directors.

### **Limitation of Liability**

Our aggregate liability for all claims, losses, liabilities and damages in connection with this Engagement, whether as a result of breach of contract, tort (including negligence), or otherwise, regardless of the theory of liability, is limited to \$20,000,000. Our liability shall be several and not joint and several. We shall only be liable for our proportionate share of any loss or damage, based on our contribution relative to the others' contributions and only if your claim is commenced within 24 months or less of the date Grand Erie District School Board should have been aware of the potential claim. In addition, we will not be liable in any event for consequential, incidental, indirect, punitive, exemplary, aggravated or special damages, including any amount for loss of profit, data or goodwill, whether or not the likelihood of such loss or damage was contemplated.

### **Time Frames**

We will use all reasonable efforts to complete the Engagement as described in this letter within the agreed upon time frames.

However, we shall not be liable for failures or delays in performance that arise from causes beyond our reasonable control, including any delays in the performance by Grand Erie District School Board of its obligations.

### **Fees at Regular Billing Rate**

Our professional fees will be based on our regular billing rates, plus direct out-of-pocket expenses and applicable HST, and are due when rendered. Fees for any additional services will be established separately.

### **Billing**

Our fees and costs will be billed monthly and are payable upon receipt. Invoices unpaid 30 days past the billing date may be deemed delinquent and are subject to an interest charge of 1.50% per month. We reserve the right to suspend our services or to withdraw from this Engagement in the event that any of our invoices are deemed delinquent. In the event that any collection action is required to collect unpaid balances due to us, you agree to reimburse us for our costs of collection, including lawyers' fees.

### **Costs of Responding to Government or Legal Processes**

In the event we are required to respond to a subpoena, court order, government agency or other legal process for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this Engagement, you agree to compensate us at our normal hourly rates for the time we expend in connection with such response and to reimburse us for all of our out-of-pocket costs (including applicable HST) incurred.

### **Termination**

Management acknowledges and understands that failure to fulfill its obligations as set out in this engagement letter will result, upon written notice, in the termination of the Engagement.

Either party may terminate this agreement for any reason upon providing written notice to the other party [*not less than 30 calendar days before the effective date of termination*]. If early termination takes place, Grand Erie District School Board shall be responsible for all time and expenses incurred up to the termination date.

If we are unable to complete the audit or are unable to form, or have not formed, an opinion on the consolidated financial statements, we may withdraw from the audit before issuing an auditor's report, or we may disclaim an opinion on the consolidated financial statements. If this occurs, we will communicate the reasons and provide details.

### **Survival of Terms**

This engagement letter will continue in force for subsequent audits unless terminated by either party by written notice prior to the commencement of the subsequent audit.

**Consequential Loss**

Our firm and its partners, officers or employees will not be responsible for any consequential loss, injury or damages suffered by the client including but not limited to loss of use, earnings and business interruption, or the unauthorized distribution of any confidential document or report prepared by or on behalf of our firm, including the partners, officers or employees of the accounting firm for the exclusive use of the client.

**Relevant Parties**

The client will not assert any claim for damages against our firm unless the client has concurrently or previously asserted a claim against all other persons who might reasonably be liable in relation to that claim. Any release, waiver, or covenant to otherwise not sue or enforce any remedy known to law given by the client to a third party shall be deemed to apply in favour of our firm.

**Third Parties**

The financial documents are prepared solely for the use of the client with whom we have entered into a contract and there are no representations of any kind made by us to any party with whom we have not entered into a written contract.

**Indemnity for Fees**

For value received by the Indemnifier directly or indirectly as shareholder or director of the board for whom services are provided, the Indemnifier agrees with our firm that at all times the Indemnifier shall promptly indemnify our firm for all amounts due by the board in the event of the board failing to pay any invoice when due by the board. This indemnity is absolute and unconditional and the Indemnifier shall not be released or discharged by any indulgence extended to the board by our firm.

**Conclusion**

This engagement letter includes the relevant terms that will govern the Engagement for which it has been prepared. The terms of this letter supersede any prior oral or written representations or commitments by or between the parties. Any material changes or additions to the terms set forth in this letter will only become effective if evidenced by a written amendment to this letter, signed by all of the parties.

If you have any questions about the contents of this letter, please raise them with us. If the services outlined are in accordance with your requirements, and if the above terms are acceptable to you, please sign the attached copy of this letter in the space provided and return it to us.

We appreciate the opportunity of continuing to be of service to your board.

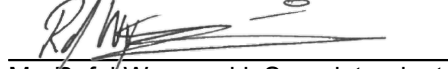
Yours truly,

**Millard, Rouse & Rosebrugh LLP**  
*Chartered Professional Accountants*



Blaine G. Schell, CPA, CA

The services and terms set out above are as agreed to on behalf of Grand Erie District School Board by:

  
\_\_\_\_\_  
Mr. Rafal Wyszynski, Superintendent  
of Business & Treasurer

June 12, 2023  
\_\_\_\_\_  
Date signed

## Appendix A - Expected Form of Report

To the Board of Trustees of Grand Erie District School Board

### *Opinion*

We have audited the consolidated financial statements of Grand Erie District School Board (the board), which comprise the consolidated statement of financial position as at August 31, 2023, and the consolidated statements of operations and accumulated surplus and cash flow for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the board as at August 31, 2023, and the consolidated results of its operations and consolidated cash flow for the period then ended in accordance with the basis of accounting described in Note 1 to the consolidated financial statements.

### *Basis for Opinion*

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Statements* section of our report. We are independent of the board in accordance with ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### *Emphasis of Matter*

Without modifying our opinion, we draw attention to Note 1 to the financial statements, which describes the basis of accounting used in the preparation of these financial statements and the significant differences between such basis of accounting and Canadian public sector accounting standards. As a result, the financial statements may not be suitable for another purpose.

### *Other Matter*

We draw attention to Note 22 of the financial statements, which describes the effects of the coronavirus disease (COVID-19) on the board. Our opinion is not modified in respect of this matter.

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

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the basis of accounting described in Note 1 to the consolidated financial statements, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

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

### *Auditor's Responsibilities for the Audit of the Consolidated Financial Statements*

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

**Millard, Rouse & Rosebrugh LLP**

CHARTERED PROFESSIONAL ACCOUNTANTS

June 15, 2023



## Appendix A (continued)

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

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the board's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the board's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the board to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group Entity to express an opinion on the financial statements. We are responsible for the direction, supervision, and performance of the group audit. We remain solely responsible for our audit opinion.

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

June 15, 2023  
Confidential

Grand Erie District School Board  
349 Erie Avenue  
Brantford Ontario N3T 5V3

Attention: Audit Committee Members

We are writing this letter in connection with our audit of the consolidated financial statements for the year ending August 31, 2023.

Our purpose in writing is to ensure effective two-way communication between us in our role as auditors and yourselves with the role of overseeing the financial reporting process. In this letter we will:

- a) Address our responsibilities as independent auditors and provide information about the planned scope and timing of our audit.
- b) Request a response to some audit questions and any additional information you may have that could be relevant to our audit.

**Auditor Responsibilities**

The respective responsibilities of ourselves and of management in relation to the audit of consolidated financial statements are set out in the engagement letter that was signed by management on June 9, 2023. This engagement letter is attached as an appendix to this letter.

**Planned Scope and Timing of Our Audit**

Our objective as auditors is to express an opinion on whether the consolidated financial statements are prepared, in all material respects, in accordance with the basis of accounting described in Note 1 to the consolidated financial statements.

In developing our audit plan, we worked with management to understand the nature of Grand Erie District School Board and to identify and assess the risks of material misstatement in the consolidated financial statements, whether due to fraud or error. Our audit plan has been designed to focus on the identified areas of risk.

**Materiality**

For the current year, we have determined an overall materiality amount of \$4,800,000. We have also considered misstatements that could be material in qualitative financial statement disclosures. Materiality will be used to:

- a. Plan and perform the audit; and,
- b. Evaluate the effects of identified and uncorrected misstatements on the audit procedures performed as well as on the consolidated financial statements.

The materiality amount will be reassessed prior to the end of the engagement to ensure it remains appropriate.

**Significant Changes During Period**

The significant changes that we addressed in planning the audit for the current year are set out below:

- a. board operations and personnel;
- b. Accounting and control systems; and
- c. Accounting and auditing standards.

**Millard, Rouse & Rosebrugh LLP**

85 Robinson Street, Simcoe, ON N3Y 1W7 T: 519.426.1606  
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## Internal Control

To help identify and assess the risks of material misstatement in the consolidated financial statements, we obtain an understanding of internal control relevant to the audit. This understanding is used in the design of appropriate audit procedures. It is not used for the purpose of expressing an opinion on the effectiveness of internal control. Should we identify any significant deficiencies in the internal control and accounting systems, we will communicate them to you in our audit findings letter.

## Significant Risks

In planning our audit, we identify significant financial reporting risks that, by their nature, require special audit consideration. The significant risks we have identified and our proposed audit response is outlined below:

Description of each significant risk	Proposed Audit Response
Provincial grants - students needs (Grants based on enrollment) (Significant Risk)	<p>We performed a walkthrough of management's process for recognizing revenue and performed the design and implementation of controls on the revenue recognition system.</p> <p>We will also performed test of controls on enrollment by selecting schools and then selecting samples of students, and testing that the enrolment is recorded accurately and completely.</p> <p>Substantive testing of revenues, including the consistent application of accounting policies and perform testing of samples in detail.</p> <p>Substantive Analytical procedures</p>
Management override of controls - Assurance standards include the presumption of a significant risk of management override of controls. (Significant Risk)	<p>We will engage in periodic fraud discussions with certain members of management and others, including the Audit Committee.</p> <p>We will evaluate the business rationale for any significant and/or unusual transactions. We will evaluate the board's fraud risk assessment and test the design and implementation of entity-level internal controls and internal controls over the financial reporting and closing process, including journal entries. We will test journal entries that exhibit characteristics of possible management override of controls.</p> <p>We will consider the potential for bias in judgments and estimates, including performing retrospective analysis of significant accounting estimates. Further we will review of related-party transactions.</p>
Retirement and other future benefits (High Risk)	<p>Substantive procedures</p> <p>Use of Actuary to support valuation of benefits.</p>
Transportation Expenses (High Risk)	<p>Substantive procedures, analytical procedures and test of control.</p>
Payroll Expenses (High Risk)	<p>Analytical procedures, and dual purpose tests of control and details.</p>

## Significant Risks (continued)

If there are specific areas that warrant our particular attention during the audit or where you would like us to undertake some additional procedures, please let us know.

## Uncorrected Misstatements

Where we identify uncorrected misstatements during our audit, we will communicate them to management and request that they be corrected. If not corrected by management, we will then request that you correct them. If not corrected by you, we will also communicate the effect that they may have individually, or in aggregate, on our audit opinion.

## Timing

The proposed timing of our audit (as discussed with management) is as follows:

Action	Planned Date
Planning meeting with audit committee	September 14, 2023
Start of audit field work	July 31, 2023
End of audit field work	October 20, 2023
Present audit findings letter to audit committee	November 2, 2023
Approval of financial statements by the Board of Directors	November 13, 2023
Provide the audit opinion on financial statements	November 13, 2023

## Engagement Team

Our engagement team for this audit will consist of the following personnel:

Name	Role	Contact Details
Blaine Schell	Partner	blaineschell@mrrca.com
Uzzam Riaz	Senior Manager	uzzamriaz@mrrca.com
Jeff Gilbert	Manager	jeffgilbert@mrrca.com
Aidan Marr	Staff Accountant	aidanmarr@mrrca.com

## Audit Findings

At the conclusion of our audit, we will prepare an audit findings letter to assist you with your review of the consolidated financial statements. This letter will include our views and comments on matters such as:

- Significant matters, if any, arising from the audit that were discussed with management;
- Significant difficulties, if any, encountered during the audit;
- Qualitative aspects of the entity's accounting practices, including accounting policies, accounting estimates and financial statement disclosures;
- Uncorrected misstatements; and
- Any other audit matters of governance interest.

## **Audit Questions and Requests**

### ***Fraud***

To help us in identifying and responding to the risks of fraud within the board, we would appreciate your responses to the following questions:

1. What oversight, if any, do you provide over management's processes for identifying and responding to fraud risks? Management's processes could include policies, procedures, programs or controls that serve to prevent, detect and deter fraud.
2. Do you have any knowledge of any actual, suspected or alleged fraud, including misappropriation of assets or manipulation of the consolidated financial statements, affecting the entity? If so, please provide details and how the fraud or allegations of fraud were addressed.

### ***Other Matters***

Would you please bring to our attention any significant matters or financial reporting risks, of which you are aware, that may not have been specifically addressed in our proposed audit plan. This could include such matters as future plans, contingencies, events, decisions, non-compliance with laws and regulations, potential litigation, specific transactions (such as with related parties or outside of the normal course of business) and any additional sources of audit evidence that might be available.

### ***Fees***

Our proposed audit fee of \$59,500, for the year ending August 31, 2023, is based on the nature, extent and timing of our planned audit procedures as described above.

We recognize your significant role in the oversight of the audit and would welcome any observations on our audit plan.

This letter was prepared for the sole use of those charged with governance of Grand Erie District School Board to carry out and discharge their responsibilities. The content should not be disclosed to any third party without our prior written consent, and we assume no responsibility to any other person.

Yours truly,

***Millard, Rouse & Rosebrugh LLP***

*Chartered Professional Accountants*



Blaine G. Schell, CPA, CA

Encl.



# Grand Erie District School Board

**TO:** JoAnna Roberto, Ph. D., Director of Education & Secretary to the Board  
**FROM:** Rafal Wyszynski, Superintendent of Business & Treasurer  
**RE:** **Budget Development 2023-24**  
**DATE:** June 12, 2023

**Recommended Motion:** Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_  
 THAT the 2023-24 Operating budget of \$368,716,752 be forwarded to the June 26, 2023 Board meeting for approval.

**Recommended Motion:** Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_  
 THAT the 2023-24 Capital budget of \$26,530,000 be forwarded to the June 26, 2023 Board meeting for approval.

## Background

Since the release of the Grants for Student Needs (GSN), Senior Administration has carefully analyzed the announcement, reviewed both the Ministry of Education and Board priorities, determined staffing levels, considered various budget components and ultimately balanced the draft budget. Factors that need to be emphasized are the discontinuation of both the Learning Recovery Program (LRP) and the Tutoring Supports Funds. Although these were temporary one-time funding allocations, they provided enhancements to both student and staff learning. Senior Administration has developed this budget with a focus on maintaining these current positions for the upcoming school year. These positions have supported many goals and objectives within the Multi-Year Strategic Plan in the areas of literacy, mathematics, graduation pathway, Mental Health and Well-Being and it is imperative to maintain the supports to ensure progress achieved thus far continues. This was made possible by using the revenue generated by the significant enrolment increases and redirecting revenue to support these positions.

## Important Budget Updates

- Enrolment**

A draft overview of enrolment indicates growth in the elementary and secondary panels as follows:

	2022-23	2023-24		
Summary of Enrolment	<b>Estimates</b>	<b>Estimates</b>	<b>Change</b>	<b>Change (%)</b>
Elementary ADE	18,360	<b>19,200</b>	840	4.6%
Secondary ADE	7,500	<b>7,800</b>	300	4.0%
Total ADE	25,860	<b>27,000</b>	1,140	4.4%

*Note: ADE represents Average Daily Enrolment*

- Revenue**

The Ministry of Education released the GSN in mid-April this year and a summary was provided at the Finance meeting on April 17<sup>th</sup>. Appendix A provides a preliminary comparison of the revenues for 2023-24 when compared to the Estimates Budget approved by Trustees for 2022-23.

Overall, Grand Erie’s operating allocation for 2023-24 is projected to be \$369 million, a \$13.8 million (or 3.9%) increase over 2022-23. Although Grand Erie’s enrolment has increased significantly over the prior year’s budget leading to increase in many allocations within the GSN, there were also some significant reductions that had to be navigated to preserve a balanced budget.

- o The Declining Enrolment grant, which generated \$493,000, was reduced to zero as Grand Erie is no longer designated as a declining enrolment board.
- o Changes to the formula within First Nations Métis and Inuit allocation has resulted in a decrease of \$916,000. This has been partially offset by a one-time Realignment Mitigation Fund of \$387,000. This one-time funding is expected to only be in place for the 2023-24 school year. Grand Erie has maintained as many secondary sections as possible given this decrease, but the impact will be more significant in 2024-25 when it is expected the Mitigation Funding will be curtailed.
- o The Learning Recovery Fund has been discontinued; as had been previously mentioned by the Ministry, resulting in a loss of targeted funding of \$3.9 million.
- o Rural and Northern Funding, which has been held as a deferred revenue in prior years, has decreased \$471,000.
- o Although significant, the aforementioned decreases have been offset partially with increases in other enrolment-driven allocations such as:
  - Pupil Foundation Grant - \$9.1m
  - School Foundation Grant - \$0.8m
  - Special Education - \$1.9m
  - Transportation - \$2.7m
  - School Operations - \$2.3m
- o In addition, the following Priorities and Partnerships Funding (PPFs), totalling \$4.7m have been allocated to Grand Erie for 2023-24:

De-streaming Implementation Supports	47,500
Early Reading Enhancements: Early Reading Screening Tools	175,200
Education Staff to Support Reading Interventions	906,700
Entrepreneurship Education Pilot Projects	30,000
Experiential Professional Learning in the Skilled Trades	46,500
Health Resources, Training and Supports	16,800
Indigenous Graduation Coach Program	282,800
Learn and Work Bursary Program	21,000
Licenses for Reading Intervention Supports	167,700
Math Recovery Plan: Board Math Lead	166,600
Math Recovery Plan: Digital Math Tools	193,700
Math Recovery Plan: School Math Facilitator	966,000
Professional Assessments	154,700
Skilled Trades Bursary Program	14,000
Special Education Additional Qualification (AQ) Subsidy for Educators	13,400
Staffing to Support De-Streaming	1,247,000
Summer Learning for Students with Special Education Needs	133,900
Summer Mental Health Supports	160,200

- Annually the Community Use of School Rates are approved by the Board. These are now included as part of the budget approval process. The table of rates has been provided in Appendix B.
- The proposed International Student Fee Structure is attached as Appendix C.

- **Staffing**

Staffing costs represent the highest investment in Grand Erie's operating budget. Although there were significant reductions in certain revenue allocations that supported positions in the system, as noted above the priorities of Senior Administration in this budget were to maintain as many of those positions to preserve the positive momentum that has been experienced in schools. The 2023-24 budget is proposing an additional investment of 76 positions across the district over the approved 2022-23 Estimates Budget. A brief breakdown of the positions is as follows:

- 46 teaching positions
- 9 Child and Youth Workers (CYWs)
- 4 Educational Assistants
- 2.5 Clerical positions
- 2.5 Custodial Services positions
- 2 Ed Tech Consultants supporting de-streaming
- 1 Elementary Vice-Principal
- 1 Superintendent
- 1 Social Worker
- 1 Guidance Teacher
- 1 Database Analyst
- 1 Cyber Security Officer
- 1 Computer Analyst
- 1 Payroll Officer
- 1 Financial Supervisor

- **Significant non-Staffing Investments**

- \$2,275,000 for additional costs related to transportation
- \$880,000 investment into utilities
- \$456,000 for additional support for supply teachers, educational assistants and early childhood educators
- \$340,000 for IT Software Licenses, Renewal of Computer Lease and Cyber Security
- \$200,000 to support 50% of fees related to School Cash Online
- \$290,000 for increased facility operating and maintenance costs (snow, grass, security, custodial supplies and health and safety)
- \$110,000 for fleet maintenance and operations
- \$100,000 for Human Resource Job Evaluations
- \$80,000 for additional professional development for school administration
- \$60,000 additional investment into school budget allocations
- \$50,000 investment for board communications and community relations marketing

Appendix D provides a summary of the year-over-year changes to Grand Erie's expenditures.

- **Budget Survey**

Grand Erie's budget survey was distributed on April 5<sup>th</sup> and remained open until April 21<sup>st</sup>. Senior Administration reviewed the input and determined the following priority requests from the collated responses:

- Additional funding for resources to support students with special needs. This includes funding for more CYWs, social workers, and behavior therapists.
- More funding and resources for direct classroom support, such as curriculum materials, and occasional teachers.



- Additional funding towards updating technology and facilities, including more access to computers and devices, as well as upgrades to school structures.
- Additional supports for mental health and well-being.
  
- **Additional Input**  
Budget items submitted for consideration include:
  - Instructional Coaches and Social Workers
  - Mileage reimbursement rates
  - School banking fees (School Cash Online)
  - Transportation for Paris Central
  - Trustee Stipends for attending committees
  - Trustee Budgets (See Appendix E)
  
- **Capital**  
The draft Capital Budget for 2023-24 is attached as Appendix F.
  
- **Outlook**  
Senior Administration remains confident that the draft revenue and expenses proposed for the 2023-24 budget reflect the priorities that will best serve the needs of Grand Erie, its students, and staff while maintaining steady investments into infrastructure. As with previous budgets, there are difficult challenges to navigate as funding increases do not always align with the how costs are developed. Inflation, rapid enrolment increase, difficulty predicting certain costs such as utilities and absenteeism and allocating resources to combat risks such as technology infrastructure, cyber security, and the increased use of portables were all considered during the development of operating and capital budgets.

Senior Administration is proud that this budget does not contain significant reductions or layoffs and is excited to continue to invest significant resources into the classroom and classrooms supports to enhance the educational experience for all staff and students.

**Grand Erie Multi-Year Plan**

This report supports the Multi-Year Strategic Plan and all the indicators of Learn Lead Inspire.

Respectfully submitted,

Rafal Wyszynski  
Superintendent of Business & Treasurer

**Grand Erie District School Board**  
**2023-24 Estimates Dashboard**  
**Revenues**  
**For the period ended August 31, 2024**

(\$ Figures in Thousands)	Budget Assessment			
	22-23 Estimates	23-24 Estimates	Change	
			\$ Increase (Decrease)	% Increase (Decrease)
<b>Grant Revenues</b>				
Pupil Foundation	145,293	154,350	9,057	6.2%
School Foundation	21,404	22,229	825	3.9%
Special Education	39,911	41,855	1,943	4.9%
Language Allocation	4,608	4,781	173	3.8%
Supported School Allocation	29	28	(1)	(3.4%)
Rural and Northern Education Funding	1,628	1,157	(471)	(28.9%)
Learning Opportunities	4,690	5,252	562	12.0%
Continuing and Adult Education	1,626	1,589	(38)	(2.3%)
Teacher Q&E	30,784	30,238	(546)	(1.8%)
ECE Q&E	1,842	1,948	106	5.8%
New Teacher Induction Program	138	124	(14)	(10.1%)
Restraint Savings	(80)	(80)	-	0.0%
Transportation	13,921	16,574	2,653	19.1%
Administration and Governance	7,952	8,335	382	4.8%
School Operations	27,679	30,006	2,328	8.4%
Community Use of Schools	366	376	10	2.7%
Declining Enrolment	493	-	(493)	(100.0%)
Indigenous Education	3,069	2,120	(949)	(30.9%)
Support for Students Fund	2,875	2,968	93	3.2%
Mental Health & Well-Being	1,052	1,055	3	0.3%
Safe Schools Supplement	515	559	44	8.5%
Program Leadership	1,000	993	(8)	(0.8%)
Permanent Financing - NPF	262	262	-	0.0%
Learning Recovery Fund	3,898	-	(3,898)	(100.0%)
<b>Total Operating Grants</b>	<b>314,958</b>	<b>326,719</b>	<b>11,761</b>	<b>3.7%</b>
<b>Grants for Capital Purposes</b>				
School Renewal	2,937	2,937	-	0.0%
Temporary Accommodation	346	322	(24)	(6.9%)
Short-term Interest	250	1,535	1,285	514.0%
Debt Funding for Capital	2,763	2,584	(179)	(6.5%)
Minor Tangible Capital Assets (mTCA)	(1,555)	(1,705)	(150)	9.6%
<b>Total Capital Purposes Grants</b>	<b>4,741</b>	<b>5,673</b>	<b>932</b>	<b>19.7%</b>
<b>Other Non-GSN Grants</b>				
Priority & Partnership Fund (PPF)	3,045	4,382	1,337	43.9%
Other Federal & Provincial Grants	4,058	3,029	(1,028)	(25.3%)
<b>Total Non-GSN Grants</b>	<b>7,102</b>	<b>7,411</b>	<b>309</b>	<b>4.3%</b>
<b>Other Non-Grant Revenues</b>				
Education Service Agreements - Six Nations	5,874	5,833	(42)	(0.7%)
Education Service Agreements - MCFN	514	607	93	18.1%
Other Fees	96	166	70	73.2%
Other Boards	210	210	-	0.0%
Community Use & Rentals	833	815	(18)	(2.2%)
Miscellaneous Revenues	932	1,257	325	34.9%
<b>Non Grant Revenue</b>	<b>8,458</b>	<b>8,888</b>	<b>428</b>	<b>5.1%</b>
<b>Deferred Revenues</b>				
Amortization of DCC	19,621	20,025	404	2.1%
<b>Total Deferred Revenue</b>	<b>19,621</b>	<b>20,025</b>	<b>404</b>	<b>2.1%</b>
<b>TOTAL REVENUES</b>	<b>354,880</b>	<b>368,717</b>	<b>13,834</b>	<b>3.9%</b>

Permit Type	Type-1 Affiliated Groups	Type 1-A Non-Profit Youth	Type 1-B Non-Profit,	Type 2 Non-Profit	Type 3 Commercial/	Type 4 GEDSB/	Type 5 Non-Profit	Type 6 Reciprocal
<b>Hourly Space and Rental Fees (Effective September 1, 2023 to June 30, 2024)</b>								
Classroom	\$ -	\$ -	\$ 4.00	\$ 8.00	\$ 16.00	\$ -	\$ -	\$ 2.15
Cafeteria (No Kitchen Use)	\$ -	\$ -	\$ 14.00	\$ 25.00	\$ 50.00	\$ -	\$ -	\$ 2.15
Library/Learning Commons (Elem)	\$ -	\$ -	\$ 9.00	\$ 15.00	\$ 30.00	\$ -	\$ -	\$ 2.15
Library/Learning Commons (Sec)	\$ -	\$ -	\$ 12.50	\$ 22.00	\$ 40.00	\$ -	\$ -	\$ 2.15
Single Gym/Auditorium	\$ -	\$ -	\$ 10.50	\$ 20.00	\$ 40.00	\$ -	\$ -	\$ 2.15
Stage (Elementary)	\$ -	\$ -	\$ 12.50	\$ 25.00	\$ 50.00	\$ -	\$ -	\$ 2.15
Stage (Secondary)	\$ -	\$ -	\$ 17.50	\$ 35.00	\$ 70.00	\$ -	\$ -	\$ 2.15
Double Gym	\$ -	\$ -	\$ 16.00	\$ 32.00	\$ 60.00	\$ -	\$ -	\$ 2.15
Triple Gym	\$ -	\$ -	\$ 22.00	\$ 44.00	\$ 80.00	\$ -	\$ -	\$ 2.15
Track and/or Field	\$ -	\$ -	\$ 4.00	\$ 8.00	\$ 16.00	\$ -	\$ -	\$ 2.15
<b>Hourly Custodial Fees (Effective September 1, 2023 to June 30, 2024)</b>								
<b>Minimum Charge : 2.5 Hours (Cost confirmed within permit)</b>								
Custodial Fees - % of Actual Costs	100%	25%	25%	50%	100%	0%	0%	0%
Saturday to 6pm - Hourly Rate	\$ 45.00	\$ 11.25	\$ 11.25	\$ 22.50	\$ 45.00	\$ -	\$ -	\$ -
Sunday / Saturday after 6pm - Hourly Rate	\$ 60.00	\$ 15.00	\$ 15.00	\$ 30.00	\$ 60.00	\$ -	\$ -	\$ -
Permit Application Fee	\$ -	\$25.00 to a maximum of	\$25.00 to a maximum of	\$25.00 to a maximum of	\$25.00 to a maximum of	\$ -	\$ -	\$ -
<b>All fees are subject to HST</b>								
<b>*Fees subject to the limits of Ministry of Education Priority School Funding.</b>								

### International Students – Fee Structure

The elementary fee per pupil as calculated by the Ministry of Education for Grand Erie in the “Calculation of Fees” for 2023-24 is projected to be \$11,370 (\$11,413 in 2022-23).

The secondary fee per pupil as calculated by the Ministry of Education for Grand Erie in the “Calculation of Fees” for 2023-24 is projected to be \$11,915 (\$12,161 in 2022-23).

School boards have to flexibility to set their own rates for international students; which take into consideration, the aforementioned Ministry calculations. The following table summarizes the proposed fees for 2023-24.

Secondary	Base Fee	Application Fee*	Total 2023-24 Proposed Fee	2022-23 Fee
a) <b>Full School Year (two semesters – 8 credits)</b>	\$12,915	\$ 275	<b>\$13,190</b>	\$13,155
b) <b>Half School Year (one semester – 4 credits)</b>	\$ 6,460	\$ 275	<b>\$ 6,735</b>	\$ 6,715
c) <b>Summer School (July – 1 credit)</b>	\$ 1,840	\$ 100	<b>\$ 1,940</b>	\$ 1,920
d) <b>Additional credits (1 credit to complete requirements)</b>	\$ 2,315	\$ 100	<b>\$ 2,415</b>	\$ 2,390
e) <b>Additional credits (2/3 credits to complete requirements)</b>	\$ 5,750	\$ 275	<b>\$ 6,025</b>	\$ 5,995
f) <b>ESL Program fee per class (non-credit – Joseph Brant Learning Centre)</b>	\$ 45	\$ -	<b>\$ 45</b>	\$ 45

Elementary	Base Fee	Application Fee*	Total 2023-24 Proposed Fee	2022-23 Fee
a) <b>International Student</b>	\$11,370	\$ 275	<b>\$11,645</b>	\$11,175

**Grand Erie District School Board**  
**2023-24 Estimates Dashboard**  
**Expenses**  
**For the period ended August 31, 2024**

(\$ Figures in Thousands)

	<b>Budget Assessment</b>				
	22-23 Estimates	23-24 Estimates	Percentage of Total Expenses	Change	
				\$ Increase (Decrease)	% Increase (Decrease)
<b>Classroom Instruction</b>					
Teachers	179,203	180,882	49.1%	1,679	0.9%
Supply Teachers	7,057	7,513	2.0%	456	6.5%
Educational Assistants	18,879	20,396	5.5%	1,517	8.0%
Early Childhood Educators	6,920	6,917	1.9%	(3)	(0.0%)
Classroom Computers	4,744	4,832	1.3%	88	1.8%
Textbooks and Supplies	7,896	8,251	2.2%	355	4.5%
Professionals and Paraprofessionals	10,827	12,008	3.3%	1,181	10.9%
Library and Guidance	5,496	5,525	1.5%	29	0.5%
Staff Development	1,200	694	0.2%	(506)	(42.2%)
Department Heads	394	394	0.1%	-	0.0%
<b>Total Instruction</b>	<b>242,616</b>	<b>247,411</b>	<b>67.1%</b>	<b>4,795</b>	<b>2.0%</b>
<b>Non-Classroom</b>					
Principal and Vice-Principals	15,104	15,525	4.2%	421	2.8%
School Office	7,347	7,901	2.1%	554	7.5%
Coordinators & Consultants	5,730	6,163	1.7%	433	7.6%
Continuing Education	1,430	1,398	0.4%	(32)	(2.3%)
<b>Total Non-Classroom</b>	<b>29,611</b>	<b>30,987</b>	<b>8.4%</b>	<b>1,376</b>	<b>4.6%</b>
<b>Administration</b>					
Trustees	373	376	0.1%	3	0.8%
Director/Supervisory Officers	1,516	1,565	0.4%	50	3.3%
Board Administration	6,226	6,686	1.8%	460	7.4%
<b>Total Administration</b>	<b>8,115</b>	<b>8,628</b>	<b>2.3%</b>	<b>513</b>	<b>6.3%</b>
<b>Transportation</b>	<b>15,451</b>	<b>17,728</b>	<b>4.8%</b>	<b>2,277</b>	<b>14.7%</b>
<b>Pupil Accommodation</b>					
School Operations and Maintenance	26,770	28,644	7.8%	1,874	7.0%
School Renewal	2,937	2,937	0.8%	-	0.0%
Other Pupil Accommodation	3,325	4,328	1.2%	1,003	30.2%
Amortization & Write-downs	20,152	20,565	5.6%	413	2.0%
<b>Total Pupil Accommodation</b>	<b>53,185</b>	<b>56,474</b>	<b>15.3%</b>	<b>3,289</b>	<b>6.2%</b>
<b>Non-Operating</b>	<b>2,320</b>	<b>1,874</b>	<b>0.5%</b>	<b>(447)</b>	<b>(19.2%)</b>
<b>Provision for Contingencies</b>	<b>3,581</b>	<b>5,615</b>	<b>1.5%</b>	<b>2,034</b>	<b>56.8%</b>
<b>TOTAL EXPENDITURES</b>	<b>354,880</b>	<b>368,717</b>	<b>100.0%</b>	<b>13,836</b>	<b>3.9%</b>

	Professional Development	Electronic Devices	Office Supplies	Phone	Internet	Other
Trustee 1	\$ -	\$ -	\$ -	\$ 1,100	\$ 1,000	\$ -
Trustee 2	\$ -	\$ -	\$ -	\$ 1,100	\$ 1,000	\$ -
Trustee 3	\$ -	\$ -	\$ -	\$ 1,100	\$ 1,000	\$ -
Trustee 4	\$ -	\$ -	\$ -	\$ 1,100	\$ 1,000	\$ -
Trustee 5	\$ -	\$ -	\$ -	\$ 1,100	\$ 1,000	\$ -
Trustee 6	\$ -	\$ -	\$ -	\$ 1,100	\$ 1,000	\$ -
Trustee 7	\$ -	\$ -	\$ -	\$ 1,100	\$ 1,000	\$ -
Trustee 8	\$ -	\$ -	\$ -	\$ 1,100	\$ 1,000	\$ -
Trustee 9	\$ -	\$ -	\$ -	\$ 1,100	\$ 1,000	\$ -
Trustee 10	\$ -	\$ -	\$ -	\$ 1,100	\$ 1,000	\$ -
Trustee 11	\$ -	\$ -	\$ -	\$ 1,100	\$ 1,000	\$ -
Trustee 12	\$ -	\$ -	\$ -	\$ 1,100	\$ 1,000	\$ -
Pooled	\$ 25,000	\$ 1,000	\$ 5,300	\$ -	\$ -	\$ 13,500
Student Trustees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>\$ 25,000</b>	<b>\$ 1,000</b>	<b>\$ 5,300</b>	<b>\$ 13,200</b>	<b>\$ 12,000</b>	<b>\$ 13,500</b>

<b>Grand Erie District School Board Capital Budget 2023-2024</b>		
Funding Source	Project	Budget
<b>School Condition Improvement</b>	Learning Commons Conversions	2,000,000
	Security/Camera System Upgrades	500,000
	Asbestos Removal	500,000
	Heating, Ventilation, Air Conditioning	3,000,000
	Masonry & Foundation	2,000,000
	Paving & Site Restoration	1,000,000
	Roofing	4,500,000
	Window and Door Upgrades	2,000,000
	Electrical & Life Safety Systems	1,500,000
	Pride of Place (POP)	1,000,000
	Classroom/School Modernization	3,000,000
Other	1,000,000	
<b>Total School Condition Improvement</b>		<b>22,000,000</b>
<b>School Renewal</b>	Community Partnership & Incentive Program (CPIP)	190,000
	Pride of Place (POP)	1,000,000
	Interior Finishes	100,000
	Curriculum Renovations	250,000
	Accessibility Upgrades	850,000
	Duct Sealing	500,000
	Other	85,000
<b>Total School Renewal</b>		<b>2,975,000</b>
<b>Minor Tangible Capital Assets</b>	Hardware	1,000,000
	Furniture	50,000
	Automobiles	150,000
	5 Year Equipment	105,000
	10 Year Equipment	250,000
<b>Total Minor Tangible Capital Assets</b>		<b>1,555,000</b>
Total School Condition Improvement		\$ 22,000,000
Total School Renewal		\$ 2,975,000
Total Minor Tangible Capital Assets		\$ 1,555,000
<b>Total 2023-2024 Capital Budget</b>		<b>\$ 26,530,000</b>