



Audit Committee Meeting

Thursday, June 13, 2024

4:30 p.m.

Board Room, Education Centre / MS Teams Virtual Meeting

AGENDA

- A - 1 **Opening/Call to Order** (Chair)
- (a) Roll Call
 - (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) Approval of Agenda (Additions/Deletions)
Recommended Motion: "That the Audit Committee agenda be approved"
- B - 1 **Consent Agenda** (Chair)
- * (a) March 7, 2024 Minutes
 - * (b) Consolidated Due Diligence Report
 - * (c) Q2 Financial Forecast
Recommended Motion: THAT the Audit Committee approve the June 13, 2024 Consent Agenda
(a) Minutes of the Audit Committee dated March 7, 2024.
(b) Receive the Consolidated Due Diligence Report.
(c) Receive the Q2 Financials Forecast.
- C - 1 **Business Arising from Minutes and/or Previous Meetings**
- D - 1 **Internal Audit**
- (a) Math Achievement Assessment Update (KPMG)
 - (b) 2024-25 Internal Audit Plan (KPMG)
 - * **Recommendation:** "THAT the Audit Committee recommends the Grand Erie District School Board approve the 2024-25 Internal Audit Plan."
- E - 1 **External Audit**
- * (a) Review of Engagement & Audit Planning Letter (Millards)
- F - 1 **Other Business**
- * (a) Board Budget 2024-25 (R. Wyszynski)
- G - 1 **Adjournment**
Recommended Motion: "THAT the Audit Committee meeting be adjourned."
- H - 1 **Proposed Meeting Dates for 2024-25:**
- Thursday, September 12, 2024 at 4:30 p.m. (Virtual only)
 - Thursday, November 7, 2024 at 4:30 p.m. (In person / Virtual)
 - Thursday, March 6, 2025 at 4:30 p.m. (Virtual only)
 - Thursday, June 12, 2025 at 4:30 p.m. (In person / Virtual)



Grand Erie District School Board

TO: Audit Committee
FROM: Rafal Wyszynski, Superintendent of Business & Treasurer
RE: **Consent Agenda**
DATE: June 13, 2024

Recommended Action: Moved by _____ Seconded by _____
THAT the Audit Committee approve the June 13, 2024 Consent Agenda.

- (a) Minutes of the Audit Committee dated March 7, 2024.
- (b) Receive the Consolidated Due Diligence Report.
- (c) Receive the Q2 Financial Forecast.

Respectfully submitted,

Rafal Wyszynski
Superintendent of Business & Treasurer



Audit Committee

Thursday, March 7, 2024
MS Teams Virtual Meeting

4:30 PM

MINUTES

Present: Members: Chair – T. Waldschmidt (Trustee), J. Bradford (Trustee), R. Collver (Trustee), E. Hodgins (Volunteer), A. Thakker (Volunteer)
Management: J. Roberto (Director), R. Wyszynski (Superintendent of Business), C. Smith (Manager of Business Services)
KPMG (Internal Auditors): S. Bedi
Millards (External Auditors): M. McNally

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

A - 1 **Opening**

(a) **Roll Call**

The meeting was called to order by Committee Chair Waldschmidt at 4:31 p.m.

(b) **Declaration of Conflict of Interest – Nil**

(c) **Land Acknowledgement Statement**

Committee Chair Waldschmidt read the Land Acknowledgement statement.

(d) **Approval of Agenda (Additions/Deletions)**

Presented as printed

Moved by: J. Bradford

Seconded by: E. Hodgins

THAT the Audit Committee agenda be approved, as amended.

Carried

B - 1 **Consent Agenda**

Presented as printed

Moved by: E. Hodgins

Seconded by: J. Bradford

THAT the Audit Committee approve the March 7, 2024, Consent Agenda:

(a) Minutes of the Audit Committee dated November 2, 2023.

(b) Receive the Consolidated Due Diligence report.

(c) Receive the Revised Budget Estimates 2023-24.

Carried

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

Nil

D - 1 **Internal Audit**

(a) **Math Achievement Assessment – Status Update**

S. Bedi, from KPMG, provided a brief update on the status on the Math Achievement Assessment noting the scope was to review of the development of the action plan and to better understand how the significant commitment of resources will impact the outcomes. Final report will be presented at the June 13, 2024, Audit Committee meeting.

In response to questions, S. Bedi clarified that the assessment is focused on the allocated funds from the Ministry for math facilitators that coach educators and noted



Audit Committee

Thursday, March 7, 2024
MS Teams Virtual Meeting

4:30 PM

MINUTES

that the board allocated additional funds to provide professional development across the system. Director Roberto provided further details noting every educator through Grade 1 to 8 will receive professional development in the area of math and that Grand Erie Grade 3 and 6 educators, in the priority schools, receive monthly professional development. For Grade 9, the professional development includes educators, student success and guidance staff.

(b) **2024-25 Internal Audit Plan**

S. Bedi, from KPMG, provided an update on the streamlined risk assessment process to gather input and noted this model allows for the potential horizontal audits for common topic and risks. S. Bedi noted the 2024-25 Internal Audit will be focused on an assessment of risks facing school boards, information contained in the 2023-24 Internal Audit Plan and any significant changes to the risks within Grand Erie.

E - 1 **External Audit**

(a) **Appointment of the External Auditor**

Moved by: J. Bradford

Seconded by: A. Thakker

THAT the appointment of Millards Chartered Professional Accountants as external auditors for the 2023-24 financial year be forwarded to the March 25, 2024, Regular Board Meeting for approval.

Carried

F - 1 **Other Business**

(a) **Budget Overview 2024-25**

Superintendent Wyszynski provided an update on the 2024-25 Budget process and timelines.

In response to question regarding Bill 124, Superintendent Wyszynski responded that any impacts should come through Grant for Student Needs as compensation is a centrally bargained item now.

G - 1 **Adjournment**

Moved by: R. Collver

Seconded by: E. Hodgins

THAT the Audit Committee meeting be adjourned at 5:18 pm.

Carried

H - 1 **Next Meeting:** Thursday, June 13, 2024, at 4:30 p.m. (in person)



Audit Committee Consolidated Due Diligence Report

B-1-b

Item	2023-24 School Year											
	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug
All Statutory withholding (Income Tax, CPP, EI) have been submitted	CS	CS	LC	LC	LC	LC	LC	LC	LC			
Employer Health Tax paid and submitted for the month	CS	CS	LC	LC	LC	LC	LC	LC	LC			
Records of employment for any terminated or laid off employees completed and sent electronically to Service Canada.	CS	CS	LC	LC	LC	LC	LC	LC	LC			
OMERS (pension deductions from staff, company portion of pension and amounts remitted and report of additions and deletions of staff to plan) remitted.	CS	CS	LC	LC	LC	LC	LC	LC	LC			
Teacher's Pension Plan and Union Dues remitted.	CS	CS	LC	LC	LC	LC	LC	LC	LC			
Employee changes uploaded to ELHT Benefit Plan Administration.	DD	DD	DD	DD	DD	DD	DD	DD	DD			
H.S.T. return remitted.	JH	JH	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: LC-Laurie Campbell, DD-Diane De Vos, JH-Julie Hardie, LL-Lena Latreille, CS - Cindy Smith



Grand Erie District School Board

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 8, 2024

Background

Consistent with Budget Development Process Policy (BU-02), the Quarterly Budget Report for the six months ended February 29, 2024, is attached.

Additional Information

Business Services has reviewed the financial activity for the period September 2023 to February 2024, 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 increase due to growth in student enrolment in the elementary panel. However, this will be slightly offset by a decrease in students enrolled in secondary. It is anticipated that the approximate 60-student increase will generate an additional \$732,000 in funding. There are no other significant variances noted in the board's revenues.
- Although spending on Educational Assistants is up over revised estimates, it is offset by revenue generated by Jordan's Principle, an external funding source dedicated to providing financial support for these costs.
- Facility Renewal costs are anticipated to increase by over \$1.7 million due to increases to the cost of skilled labour and materials as well as the volume of projects underway. Grand Erie's facilities team has provided enhanced support to repair, renovate, and refurbish our buildings, this enhancement has led to a substantial increase in costs.

The 2023-24 Revised Estimates was filed with a balanced budget. The forecast as of the second quarter still assumes many conservative cost projections to avoid a deficit position, however the team will continue to monitor the behavior of costs in the second half of the fiscal year. Risks associated with the forecast presented are connected to uncertainties regarding staff absenteeism, inflation, as well as any required spending associated with enrolment growth such as portables, additional staff and/or additional furniture and equipment.

The quarterly forecast for the period ending February 29, 2024, displays a balanced financial position.

Respectfully submitted,

Rafal Wyszynski
 Superintendent of Business & Treasurer

Grand Erie District School Board
2023-24 Q2 Forecast Dashboard
For the period ended August 31, 2024

Summary Comparison of 2023-24 Revised Estimates Budget versus 2023-24 Q2 Forecast

(\$ Figures in Thousands)				Variance	
	23-24	23-24	23-24		
	Estimates	Revised	Q2 Forecast	\$	%
Revenue					
Provincial Grants (GSN)	326,719	337,219	338,335	1,116	0.3%
Grants for Capital Purposes	5,673	4,429	4,220	(209)	-4.7%
Other Non-GSN Grants	7,411	7,621	7,887	266	3.5%
Other Non-Grant Revenues	8,868	9,600	9,904	304	3.2%
Amortization of DCC	20,045	20,356	20,356	-	0.0%
Total Revenue	368,717	379,225	380,702	1,477	0.4%
Expenditures					
Classroom Instruction	247,391	254,282	253,867	(415)	-0.2%
Non-Classroom	30,987	31,539	31,774	235	0.7%
Administration	8,628	8,895	9,152	257	2.9%
Transportation	17,728	18,038	17,848	(190)	-1.1%
Pupil Accommodation	56,494	58,363	59,957	1,594	2.7%
Contingency & Non-Operating	7,489	8,109	8,105	(3)	0.0%
Total Expenditures	368,717	379,225	380,702	1,477	0.4%
In-Year Surplus (Deficit)	-	-	-	-	-
Prior Year Accumulated Surplus for compliance	9,487	11,111	11,111	-	0.0%
Accumulated Surplus (Deficit) for compliance	9,487	11,111	11,111	-	0.0%

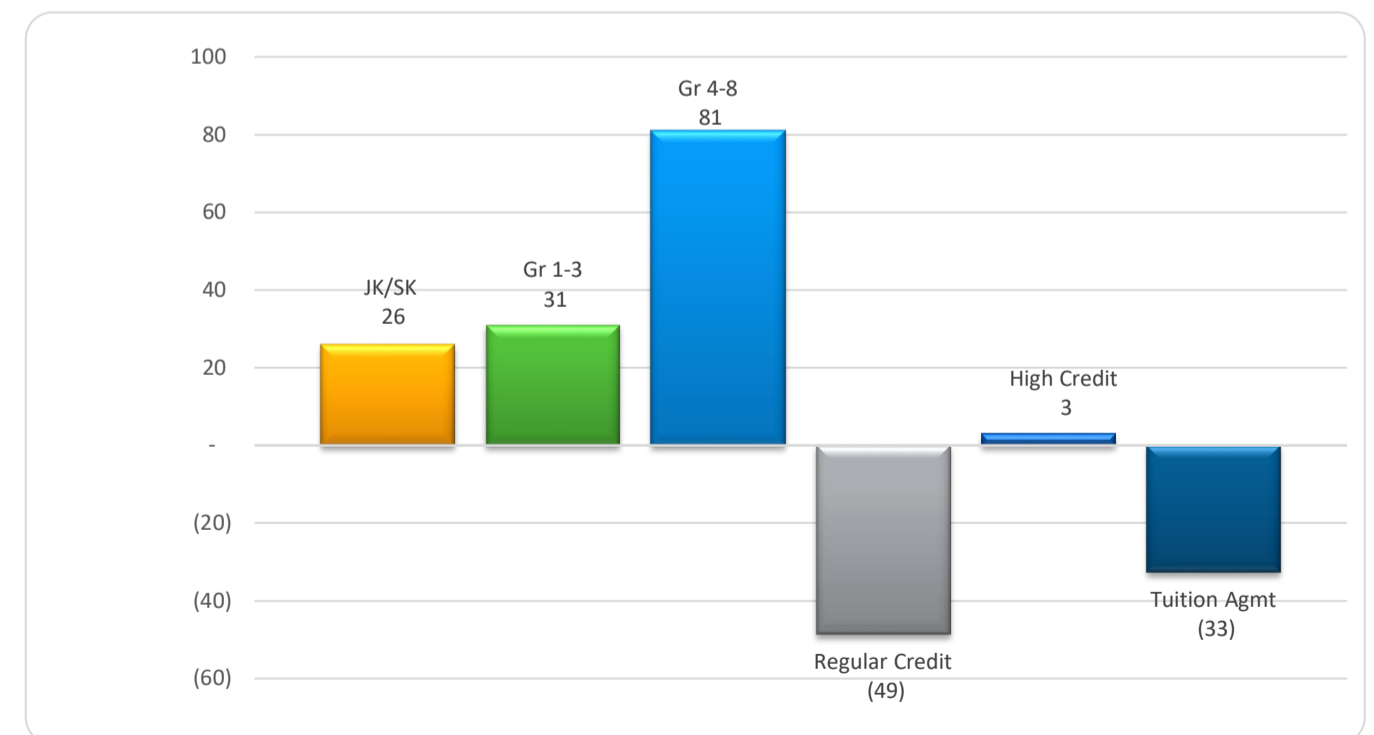
Summary of Staffing

FTE	23-24		Variance	
	Estimates	Revised	#	%
Classroom				
Teachers	1,719.3	1,756.0	36.7	2.1%
Early Childhood Educators	122.0	136.0	14.0	11.5%
Educational Assistants	353.0	368.0	15.0	4.2%
Total Classroom	2,194.3	2,260.0	65.7	3.0%
School Administration	232.8	234.1	1.3	0.6%
Board Administration	71.0	75.0	4.0	5.6%
Facility Services	222.1	232.0	9.9	4.5%
Coordinators & Consultants	43.0	43.0	-	0.0%
Paraprofessionals	57.0	58.0	1.0	1.8%
Child & Youth Workers	30.0	30.0	-	0.0%
IT Staff	35.0	34.0	(1.0)	-2.9%
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	15.0	15.0	-	0.0%
Non-Classroom	738.8	754.0	15.2	2.1%
Total	2,933.1	3,014.0	80.9	2.8%

Summary of Enrolment

ADE				Variance	
	23-24	23-24	23-24		
	Estimates	Revised	Q2 Forecast	#	%
Elementary					
JK/SK	3,563	3,774	3,800	26	0.7%
Gr 1-3	5,880	6,029	6,060	31	0.5%
Gr 4-8	9,757	9,972	10,053	81	0.8%
Total Elementary	19,200	19,775	19,913	138	0.7%
Secondary <21					
Regular Credit	7,337	7,587	7,538	(49)	-0.6%
High Credit	29	29	32	3	10.7%
Tuition & Visa	435	441	408	(33)	-7.4%
Total Secondary	7,800	8,056	7,978	(78)	-1.0%
Total Board	27,000	27,831	27,891	60	0.2%

Changes in Enrolment: Budget v Forecast



Grand Erie District School Board
2023-24 Q2 Forecast Dashboard
Revenues
For the period ended August 31, 2024

(\$ Figures in Thousands)

	23-24 Estimates	23-24 Revised Estimates	23-24 Q2 Forecast	Change		Material Variance Note
				\$ Increase (Decrease)	% Increase (Decrease)	
Grant Revenues						
Pupil Foundation	154,350	159,288	160,144	856	0.5%	a.
School Foundation	22,229	22,623	22,748	125	0.6%	
Special Education	41,855	43,278	43,278	-	0.0%	
Language Allocation	4,781	5,463	5,503	40	0.7%	
Supported School Allocation	28	28	28	-	0.0%	
Rural and Northern Education Funding	1,157	2,219	2,219	-	0.0%	
Learning Opportunities	5,252	5,667	5,685	18	0.3%	
Continuing and Adult Education	1,589	2,355	2,355	-	0.0%	
Teacher Q&E	30,238	29,010	29,010	-	0.0%	
ECE Q&E	1,948	2,004	2,004	-	0.0%	
New Teacher Induction Program	124	124	124	-	0.0%	
Restraint Savings	(80)	(80)	(80)	-	0.0%	
Transportation	16,574	16,699	16,724	25	0.1%	
Administration and Governance	8,335	8,540	8,560	20	0.2%	
School Operations	30,006	30,926	30,958	32	0.1%	
Community Use of Schools	376	376	376	-	0.0%	
Declining Enrolment	-	-	-	-	0.0%	
Indigenous Education	2,120	2,791	2,791	-	0.0%	
Support for Students Fund	2,968	2,968	2,968	-	0.0%	
Mental Health & Well-Being	1,055	1,098	1,098	-	0.0%	
Safe Schools Supplement	559	576	576	-	0.0%	
Program Leadership	993	1,005	1,005	-	0.0%	
Permanent Financing - NPF	262	262	262	-	0.0%	
Total Operating Grants	326,719	337,219	338,335	1,116	0.3%	
Grants for Capital Purposes						
School Renewal	2,937	2,937	2,937	-	0.0%	
Temporary Accommodation	322	-	-	-	0.0%	
Short-term Interest	1,535	468	259	(209)	(44.6%)	b.
Debt Funding for Capital	2,584	2,584	2,584	-	0.0%	
Minor Tangible Capital Assets (mTCA)	(1,705)	(1,560)	(1,560)	-	0.0%	
Total Capital Purposes Grants	5,673	4,429	4,220	(209)	(4.7%)	
Other Non-GSN Grants						
Priority & Partnership Fund (PPF)	4,382	5,282	5,548	266	5.0%	c.
Other Federal & Provincial Grants	3,029	2,339	2,339	-	0.0%	
Total Non-GSN Grants	7,411	7,621	7,887	266	3.5%	
Other Non-Grant Revenues						
Education Service Agreements - Six Nations	5,829	5,821	5,425	(396)	(6.8%)	d.
Education Service Agreements - MCFN	606	614	614	-	0.0%	
Other Fees	166	110	110	-	0.0%	
Other Boards	210	210	210	-	0.0%	
Community Use & Rentals	815	798	798	-	0.0%	
Miscellaneous Revenues	1,241	2,046	2,746	700	34.2%	e.
Non Grant Revenue	8,868	9,600	9,904	304	3.2%	
Deferred Revenues						
Amortization of DCC	20,045	20,356	20,356	-	0.0%	
Total Deferred Revenue	20,045	20,356	20,356	-	0.0%	
TOTAL REVENUES	368,717	379,225	380,702	1,476	0.4%	

Explanations of Material Grant Variances

- a. Increase in revenue as a result of higher enrolment.
- b. Decrease as a result in a change in the anticipated timing of projects.
- c. Increase as a result of additional PPFs announced by the Ministry for targeted initiatives.
- d. Decrease as a result of lower than anticipated enrolment.
- e. Increase as a result of revenue generated though Jordan's Principle.

Notes:

1. 2023-24 Estimates Budget as approved by the Board in June 2023

**Grand Erie District School Board
2023-24 Q2 Forecast Dashboard
Expenses
For the period ended August 31, 2024**

(\$ Figures in Thousands)

	23-24 Estimates	23-24 Revised Estimates	23-24 Q2 Forecast	Percentage of Total Expenses	Change		Material Variance Note
					\$ Increase (Decrease)	% Increase (Decrease)	
Classroom Instruction							
Teachers	180,862	182,809	182,227	47.9%	(583)	(0.3%)	
Supply Teachers	7,513	7,813	7,878	2.1%	66	0.8%	
Educational Assistants	20,396	20,765	21,792	5.7%	1,028	4.9%	a.
Early Childhood Educators	6,917	7,615	7,315	1.9%	(300)	(3.9%)	
Classroom Computers	4,832	5,289	5,438	1.4%	149	2.8%	
Textbooks and Supplies	8,251	9,998	9,340	2.5%	(658)	(6.6%)	b.
Professionals and Paraprofessionals	12,008	12,882	12,786	3.4%	(96)	(0.7%)	
Library and Guidance	5,525	5,373	5,342	1.4%	(31)	(0.6%)	
Staff Development	694	1,344	1,355	0.4%	12	0.9%	
Department Heads	394	394	394	0.1%	(0)	(0.1%)	
Total Instruction	247,391	254,282	253,867	66.7%	(415)	(0.2%)	
Non-Classroom							
Principal and Vice-Principals	15,525	15,765	16,231	4.3%	466	3.0%	c.
School Office	7,901	7,890	8,245	2.2%	355	4.5%	
Coordinators & Consultants	6,163	6,172	5,704	1.5%	(468)	(7.6%)	d.
Continuing Education	1,398	1,711	1,594	0.4%	(117)	(6.9%)	
Total Non-Classroom	30,987	31,539	31,774	8.3%	235	0.7%	
Administration							
Trustees	376	391	519	0.1%	128	32.7%	
Director/Supervisory Officers	1,565	1,675	1,593	0.4%	(82)	(4.9%)	
Board Administration	6,686	6,828	7,039	1.8%	211	3.1%	e.
Total Administration	8,628	8,895	9,152	2.4%	257	2.9%	
Transportation	17,728	18,038	17,848	4.7%	(190)	(1.1%)	
Pupil Accommodation							
School Operations and Maintenance	28,644	29,206	29,056	7.6%	(150)	(0.5%)	
School Renewal	2,937	3,737	5,535	1.5%	1,798	48.1%	f.
Other Pupil Accommodation	4,328	4,382	4,328	1.1%	(54)	(1.2%)	
Amortization & Write-downs	20,585	21,038	21,038	5.5%	0	0.0%	
Total Pupil Accommodation	56,494	58,363	59,957	15.7%	1,594	2.7%	
Non-Operating	2,310	2,408	2,405	0.6%	(3)	(0.1%)	
Provision for Contingencies	5,179	5,701	5,701	1.5%	-	0.0%	
TOTAL EXPENDITURES	368,717	379,225	380,702	100.0%	1,477	0.4%	

Explanations of Material Expense Variances

- a. Increase as a result of additional EAs funded through Jordan's Principle.
- b. Underspend forecasted expected for school based accounts.
- c. Increase due to the additional support for administrators.
- d. Decrease due to the timing of filling vacancies.
- e. Increase as a result of implementation costs associated with the new Financial Software; can be offset by use of earmarked reserves.
- f. Increase due to higher than anticipated costs to enhance repairs and maintenance service levels in buildings.

Notes:

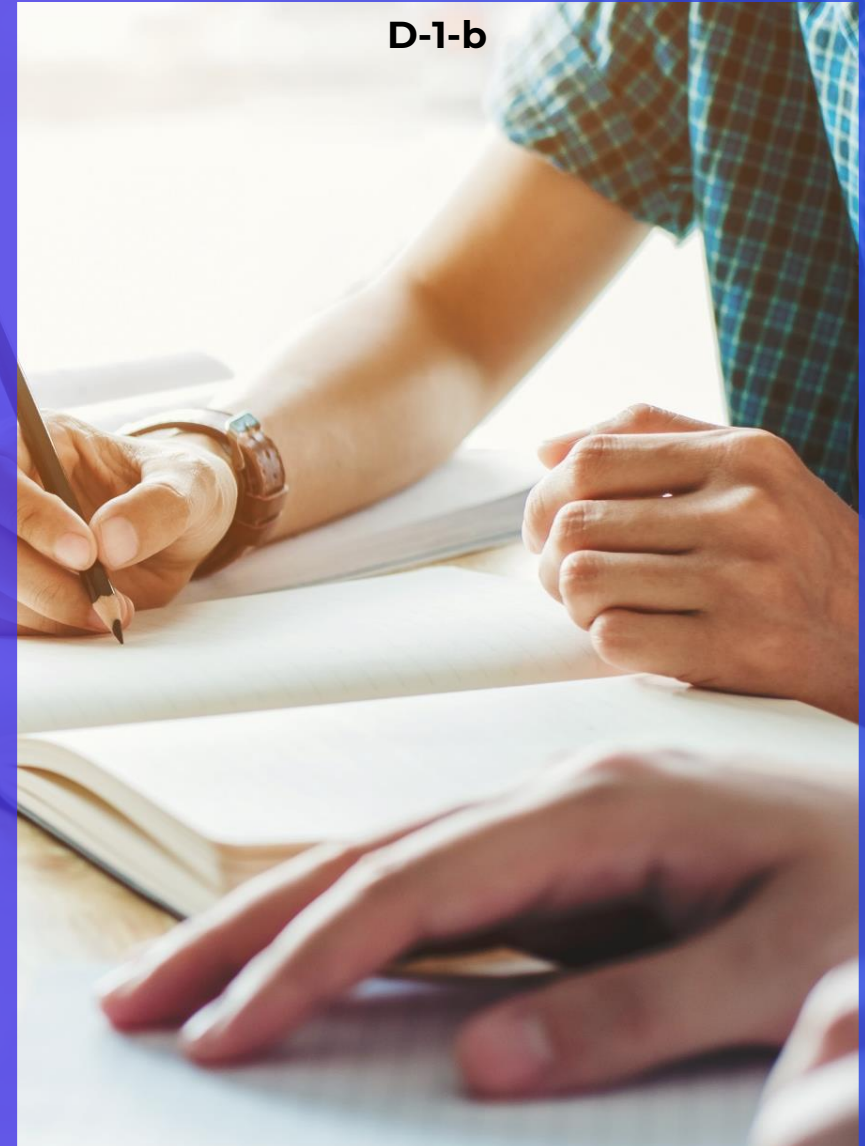
- 1. 2023-2024 Estimates Budget as approved by the Board in June 2023



KPMG Regional Internal Audit

2024-25 IA Plan - Summary Grand Erie District School Board

June 13, 2024



D-1-b

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 2023-24 Statement of Work dated September 18, 2023.

KPMG neither warrants nor represents that the information contained in this report is accurate, complete, sufficient or appropriate for use by any person or entity other than GEDSB or for any purpose other than set out in the Engagement Agreement. This report may not be relied upon by any person or entity other than GEDSB, and KPMG hereby expressly disclaims any and all responsibility or liability to any person or entity other than Client in connection with their use of this report.

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.

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Distribution

This report is to be distributed to the following stakeholders:

- Rafal Wyszynski, Superintendent of Business & Treasurer
- Audit Committee

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Audit Plan Timeline

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Summary of Proposed 2024-25 IA Plan

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Appendix A: Other Considerations

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Roll forward IA Plan vs. Comprehensive Risk Re-fresh

In 2023, as part of the audit planning process, KPMG implemented the comprehensive risk refresh survey. The survey was submitted to each board and provided details into the Region's risk universe. Based on survey results, KPMG developed a two-year audit plan for each board and obtained approval for 2024 audits from each Audit Committee. For 2025, KPMG will be rolling forward the two-year audit plan and **will seek approval for the identified 2025 audit from each Audit Committee.**

The below highlights the key steps in each process:

01 Roll Forward of IA Plan

For 2025, KPMG will be rolling forward the two-year audit plan. This process includes the following steps:

- Review of the two-year audit plan
- Audit Committee approval of the planned 2025 audit

Rather than re-issuing the comprehensive risk survey, KPMG will rely on the survey data that informed the two-year audit plan. The full comprehensive risk re-fresh process will occur in 2025.

02 Comprehensive Risk Re-fresh

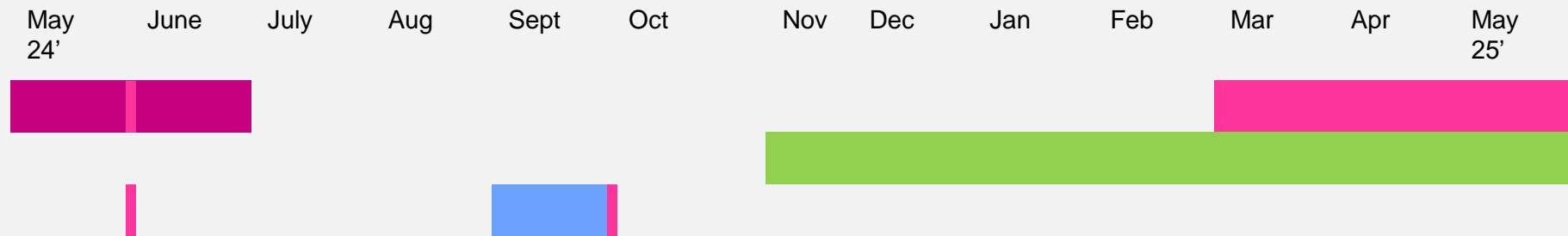
In 2023, KPMG completed a comprehensive risk re-fresh process with each board that included the following steps:





- Analysis of the Region's risk universe
- Development and facilitation of a risk survey
- Review and analysis of survey responses received from each board to generate ten (10) common audit themes
- Identification of a two-year audit plan to address key risks
- Validation of the two-year audit plan by management
- Audit Committee approval of the two-year audit plan

The comprehensive risk re-fresh process occurs on a **bi-annual** basis. The next comprehensive risk re-fresh survey will be conducted in the spring of 2025.

2024-25 Internal Audit Plan Timeline

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



-  Planning, development and approval of the IA Plan (select 2024/25 and/or re-confirm the 2025/26 audit selection)
-  Proposed timing of the internal audit work (planning of each audit, execution and reporting)
-  Refinement of the 2024/25 initial internal audit plan (scoping and resourcing)
-  Proposed Audit Committee (AC) touchpoints.

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.

Summary of Proposed 2024-25 IA Plan

The original proposed internal audit for 2024/25 (unapproved) was focused on talent attraction and retention strategy (as noted below). The GEDSB underwent a detailed workflow assessment of recruitment processes and practices, embedding an EDI lens, in 2022. To provide value on an area that has a broader impact on student achievement the proposed audit has been updated to focus on absenteeism risks. A summary of the proposed audit is provided below.

Original Proposal

#	Project Title / Activity Name	Assurance / Consulting	Strategic Priority Linkage	Input on Timing	Description of Audit Activity
1	Talent Attraction and Retention Strategy	Assurance	Supports the overall combined priority to build a culture of learning, well-being and belonging to inspire each learner.	April 2025	<ul style="list-style-type: none"> 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.

New Proposal

#	Project Title / Activity Name	Assurance / Consulting	Strategic Priority Linkage	Input on Timing	Description of Audit Activity
1	Absenteeism Risk and Cost Mitigation	Consulting	Supports the overall combined priority to build a culture of learning, well-being and belonging to inspire each learner.	January 2024	<p>To inform possible strategies for supporting attendance at work, the RIAT will perform the following:</p> <ul style="list-style-type: none"> Analyze attendance data to determine if risk mitigation strategies embodied in the attendance support programs of GEDSB are effective in identifying the reasons for current rate of absenteeism and the mitigating and associated cost of absenteeism. This includes analysis of: <ul style="list-style-type: none"> Absenteeism and absenteeism costs over time Absenteeism by absence reason Absenteeism by years of service and age Absenteeism by work and home locations Absenteeism by day of year and major internal and external events Absenteeism by employee group Average number of daily absences (school year) The RIAT will identify micro and macro level trends and patterns on absences based on the data from the absence reporting and dispatch systems.

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.

Appendix A: Other Considerations

A. 1 Previous Internal Audit Activities Completed

The table below shows audits that have been completed by internal audit from 2017 – present.

Number of RIAT Engagements	Year							
	Project Title	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Advisory		1	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					
Student Outcome – Math Achievement Action Plan								1
Assurance		1					1	
Enrolment Management		1						
Student Mental Health Policy and Strategy Implementation							1	
Grand Total		2	1	1	1	1	1	1



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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June 13, 2024

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 (the "Board"), which comprise the consolidated statement of financial position as at August 31, 2024, and the consolidated statements of operations and accumulated surplus, change in net debt 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.

- 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 '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 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.

If we conclude that a modification to our opinion on the consolidated financial statements is necessary, we will discuss the reasons with you in advance.

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 as described in Note 1 of the 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
 - A. Information concerning subsequent events.
 - iv. Unrestricted access to persons within Grand Erie District School Board from whom we determine it necessary to obtain audit evidence.

As part of our 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.

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, 2024 to March 31, 2025 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, *Agreed-Upon Procedures Engagement*. 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.

Unless unanticipated difficulties are encountered, our report will be substantially in the form outlined below.

AGREED-UPON PROCEDURES REPORT IN CONNECTION WITH THE CONSOLIDATION OF THE BOARD FINANCIAL INFORMATION INTO THE FINANCIAL STATEMENTS OF THE PROVINCE OF ONTARIO.

Purpose of this Agreed-Upon Procedures Report

Our report is for use solely in connection with the consolidation of the Board financial information into the financial statements of the Province of Ontario and is requested by the Grand Erie District School Board ("the Board") to perform the detailed procedures as detailed in Appendix 1, for the period from September 1, 2024, to March 31, 2025 ("the period").

Responsibilities of the Engaging Party and the Responsible Party

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-Upon 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 on the related Schedules of EFIS as at March 31, 2025 and for the period from September 1, 2024 to March 31, 2025.

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 and the independence requirements in accordance with Chartered Professional Accountants of Canada. 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 in Appendix 1, which were agreed upon with the Board, on its reporting to the Ministry of Education. As a result of applying the below procedures, we found no exceptions.

Our work will be conducted on the basis that management [*and, where appropriate, those charged with governance*] acknowledge and understand that they are responsible for:

- a. Providing us with timely access to all information that is relevant to the other reporting responsibility

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 the amount of our fees for this engagement. 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



Matt McNally, CPA, CA
Partner

Acknowledged and agreed to on behalf of Grand Erie District School Board by:

Mr. Rafal Wyszynski, Superintendent
of Business & Treasurer

June 13, 2024

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, 2024, and the consolidated statements of operations and accumulated surplus, changes in net debt, 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, 2024, and the consolidated results of its operations and consolidated cash flow for the year 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 consolidated 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.

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.

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:

Appendix A (continued)

- 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 Board to express an opinion on the consolidated 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 13, 2024
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, 2024.

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 13, 2024. 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

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 12, 2024
Start of audit field work	August 12, 2024
End of audit field work	October 25, 2024
Present audit findings letter to audit committee	November 7, 2024

Engagement Team

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

Name	Role	Contact Details
Blaine Schell	Partner	blaineschell@mrrca.com
Matt McNally	Partner	mattmcnally@mrrca.com
Jeff Gilbert	Manager	jeffgilbert@mrrca.com
Emma Imre	Staff Accountant	emmaimre@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:

- a. Significant matters, if any, arising from the audit that were discussed with management;
- b. Significant difficulties, if any, encountered during the audit;
- c. Qualitative aspects of the entity's accounting practices, including accounting policies, accounting estimates and financial statement disclosures;
- d. Uncorrected misstatements; and
- e. 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:

Audit Questions and Requests *(continued)*

Fraud *(continued)*

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 \$61,500, for the year ending August 31, 2024, 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



Matt McNally, CPA, CA
Partner

Encl.



Grand Erie District School Board

TO: JoAnna Roberto, Ph. D., Director of Education & Secretary of the Board

FROM: Rafal Wyszynski, Superintendent of Business & Treasurer

RE: **Budget Development 2024-25**

DATE: June 10, 2024

Recommended Motion: Moved by _____ Seconded by _____
 THAT the 2024-25 Operating budget of \$397,299,843 be forwarded to the June 24, 2024 Regular Board meeting for approval.

Recommended Motion: Moved by _____ Seconded by _____
 THAT the 2024-25 Capital budget of \$23,525,000 be forwarded to the June 24, 2024 Regular Board meeting for approval.

Background

For the first time in over 25 years, the Ministry of Education has significantly restructured their funding formula for school boards. Core Education Funding (Core Ed), is a reformed version of the former Grants for Student Needs (GSN) and will be comprised of six funding pillars and 28 allocations to streamline funding, making it easier to understand and improve school board accountability. Senior Administration has analyzed the new Core Ed allocations and the newly renamed Responsive Education Programs (formerly known as PPFs), reviewed both Ministry and board priorities, assessed enrolment projections, established staffing levels, considered various expense determination models and ultimately balanced the draft budget on a foundation of continued enrolment growth and cautious, stable investments into the classroom.

The Grand Erie District School Board (Grand Erie) takes into consideration many factors when determining which expenditures ultimately become presented to the Board of Trustees for approval. Over the past three budget cycles, Grand Erie has experienced significant enrolment growth in its jurisdiction. As families continue to move into our communities, Grand Erie must purposefully and intentionally adjust its budget. The 2024-25 Budget has been strategically aligned to support the Multi-Year Strategic Plan and addresses this growth through the hiring of staff and increased investments into classroom support and technology.

One significant factor that had to be addressed was the discontinuation of the Staffing to Support De-Streaming Allocation. This was a temporary one-time funding allocation, which reduced revenue for Grand Erie by \$1.25m. Other factors that required additional consideration were:

- Core Ed benefits benchmarks do not provide offsets to government-imposed increases to statutory benefits such as the Canadian Pension Plan (CPP) and Employment Insurance (EI).
- Core Ed non-salary benchmarks (technology, textbooks, materials, etc..) also have not increased and prices in these areas continue to rise as a result of inflation.
- The Safe and Clean Schools Supplement has also been discontinued, resulting in a reduction of \$268,000.

Core Ed Budget Highlights

- Capital funding becomes Building, Expanding and Renewing Schools (BERS).
- Third Party Funding has been renamed Funding for External Partners (FEP).
- To expand accountability a new School Board Financial Transparency Tool, which includes an easy-to-follow financial dashboard for each school board has been created.
- A \$1 per hour increase in education worker salary benchmarks in the 2024–25 school year over the 2023–24 school year. This reflects the ratified Canadian Union of Public Employees (CUPE), the Ontario Council of Educational Workers (OCEW) and the Elementary Teachers' Federation of Ontario (ETFO) education workers central agreements.
- A 1.25% increase for teacher and non-union salary benchmarks in the 2024–25 school year over the 2023–24 school year as a labour provision.
- Employee Life and Health Trust benefits funding amounts are being adjusted for CUPE, OCEW, ETFO teachers and education workers to reflect the negotiated increases for the 2024–25 school year as part of their 2022-26 central terms.
- The Ministry has begun to a five-year phase-in for 2021 Statistics Canada census data.
- The Supports for Students Fund (SSF) is continuing for the 2024-25 school year and is expected to be in place for 2025-26 as well.
- The Ministry is providing a 2 per cent cost update to the non-staff portion of the School Operations Allocation benchmark in the School Facilities Fund to assist school boards in managing the increases in commodity prices.

The Ministry of Education released the Core Ed in late April this year and a summary was provided at the Finance Committee meeting on May 6, 2024. Finance Committee meetings were held in February and April to provide updates to the Board of Trustees on the status of the development of the budget as well as the collection of feedback. Grand Erie also consulted with all stakeholders through a budget survey which provided valuable information as to what areas of the budget required additional attention.

Important Budget Updates

- **Enrolment**

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

	2023-24	2024-25			
Summary of Enrolment	Estimates	Estimates	Change	Change (%)	
Elementary ADE	19,200	19,900	700	3.6%	
Secondary ADE	7,800	8,000	200	2.6%	
Total ADE	27,000	27,900	900	3.3%	

Note: ADE represents Average Daily Enrolment

- **Revenue**

Appendix A provides a preliminary comparison of the revenues for 2024-25 when compared to the Estimates Budget approved by the Board of Trustees for 2023-24.

Overall, Grand Erie's operating allocation for 2024-25 is projected to be \$397 million, a \$28.6 million (or 7.8%) increase over 2023-24. Grand Erie's enrolment has increased significantly over the prior year's budget leading to increases in many Core Ed allocations; however, many of the increases are tied to rising salary costs as the Ministry aims to provide increases to many unionized and non-unionized employee groups.

- The estimated incremental funding for Bill 124 which will remedy the anticipated salary increases from recently concluded Memoranda of Settlement (MOS) reached between various education sector unions and the Crown is estimated to be \$12.9 million.
- The follow grants had significant increases when compared to the 2023-24 Estimates:

- Classroom Staffing Fund +\$10.2m
- Learning Resources Fund +\$1.9m
- Special Education Fund +\$3.3m
- School Facilities Fund +\$2.0m
- Student Transportation Fund +\$0.8m
- School Board Admin Fund +\$0.3m
- In addition, the following Responsive Education Programs (REPs) totalling \$3.8m have been allocated to Grand Erie for 2024-25:

Responsive Education Programs	2023-24	2024-25
Critical Physical Security Infrastructure	-	139,200
De-streaming Implementation Supports	x	39,700
Early Childhood Educator PD	-	39,055
Early Reading Enhancements: Reading Screening Tools	x	175,200
Education Staff to Support Reading Interventions	x	997,900
Entrepreneurship Education Pilot Projects	x	30,000
Experiential Professional Learning for Guidance Teacher-Counsellors	x	46,500
Grade 10 Civics to Legislature	-	28,390
Health Resources, Training and Supports	x	15,800
Indigenous Graduation Coach Program	x	282,800
Learn and Work Bursary	x	21,000
Licences and Supports for Reading Programs and Interventions	x	170,800
Math Achievement Action Plan: Board Math Leads	x	166,600
Math Achievement Action Plan: Digital Math Tools	x	200,100
Math Achievement Action Plan: School Math Facilitators	x	987,200
Mental Health Strategy Supports - Emerging Needs	-	16,200
Skilled Trades Bursary Program	x	14,000
Special Education Additional Qualifications (AQ) Subsidy for Educators	x	13,400
Special Education Needs Transition Navigators	-	114,200
Summer Learning for Students with Special Education Needs	x	135,400
Summer Mental Health Supports	x	186,200
Grand Erie District School Board Total		3,819,645

- Annually the Community Use of School Rates are approved by the Board of Trustees. These are now included as part of the budget approval process. The table of rates has been provided in Appendix B.
- **Staffing**
 Staffing costs represent the highest investment in Grand Erie's operating budget. The 2024-25 budget is proposing an additional investment of 85 positions across Grand Erie over the approved 2023-24 Estimates Budget. A summary breakdown of the positions is as follows:
 - **49** Elementary and Secondary Teaching Positions
 - **15** Educational Assistants
 - **7** Early Childhood Educators
 - **8** Custodial Services Positions
 - **2** Board Admin Personnel
 - **1** Clerical Position
 - **1** Transportation Officer

- **Significant non-Staffing Investments**

- \$930,000 for additional costs related to transportation
- \$592,000 for IT Software Licenses, additional classroom and teacher devices and website development
- \$513,000 for additional support for supply teachers, educational assistants, and early childhood educators
- \$410,000 for additional professional development to support the Grand Erie Math Achievement Action Plan (GEMAAP)
- \$395,000 for additional professional development across Grand Erie to support leadership, teaching, and health and safety training.
- \$300,000 for additional expenditures associated with portable purchases, relocates and installations.
- \$287,000 for investments targeting increased maintenance (HVAC, electrical, plumbing)
- \$230,000 for additional classrooms resources for schools
- \$160,000 for increased facility operating costs (snow, waste removal, and custodial supplies)
- \$120,000 additional investment into school budget allocations
- \$100,000 to support schools with school-based release time connected to School Improvement Plans
- \$40,000 investment for new classroom furniture for growing schools

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

- **Budget Survey**

Grand Erie's budget survey was open from April 10, 2024, until April 26, 2024. Senior Administration reviewed the collated survey input and determined the following priority requests for additional investment:

- More support for students and educators in the classroom, for students with special learning needs, behavioral challenges, and mental health concerns
- More investments towards learning in the trades, practical life skills, language and literacy, mathematics, physical education, arts, science, outdoor education, and Indigenous studies.
- Improvements to existing facilities and building new schools, such as improvements to playgrounds, installation of air conditioning in schools, renovations, ventilation upgrades, and increased building accessibility
- Classroom resources such as learning materials, school supplies, resources, math manipulatives, and technological resources such as laptops, tablets, and computers

- **Additional Input**

Budget items submitted for consideration include:

- Mileage reimbursement rates
- Trustee Budgets (See Appendix D)
- Upgrade school facilities (exterior)
- Innovation opportunities
- Information Technology upgrades
- Playgrounds and Kindergarten outdoor enhancements
- Multi-Lingual support
- Classroom environment upgrade (flexible seating)
- Trades equipment

- **Capital**

The draft Capital Budget for 2024-25 is attached as Appendix E.

- **Outlook**

Senior Administration is pleased to present draft revenue and expenses for the 2024-25 school year that reflect the priorities that will best serve the needs of Grand Erie, its students, and staff within a period of significant growth in the district. As with previous budgets, there are challenges to navigate and ensure new funding aligns with local priorities.

The development of the 2024-25 budget faced several challenges, including inflation, under-funded absenteeism, cyber security risks, and the need to allocate resources for maturing technology infrastructure. Additionally, the increased reliance on portable classrooms amongst Grand Erie's aging facilities were key considerations in shaping both operating and capital budgets.

In response to these challenges, the Senior Administration is proud to announce a budget that allocates substantial resources to classrooms. This is evident through the number of new hires and additional classroom supports, all aimed at enhancing 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
2024-25 Estimates Dashboard
Revenues
For the period ended August 31, 2025

(\$ Figures in Thousands)

	Budget Assessment			
	23-24 Estimates	24-25 Estimates	Change	
			\$ Increase (Decrease)	% Increase (Decrease)
Core ED Funding				
Classroom Staffing Fund (CSF)				
CSF - Per Pupil Allocation	136,331	142,696	6,365	4.7%
Language Classroom Staffing Allocation	3,707	5,160	1,454	39.2%
Local Circumstances Staffing Allocation	32,395	34,974	2,580	8.0%
Indigenous Education Classroom Staffing	203	207	4	2.0%
Supplementary Staffing Allocation	2,722	2,562	(160)	(5.9%)
TOTAL CSF	175,357	185,601	10,243	5.8%
Learning Resources Fund (LRF)				
LRF - Per Pupil Allocation	18,471	19,079	608	3.3%
Language Supports and Local Circumstances	3,857	3,803	(54)	(1.4%)
Indigenous Education Supports Allocation	1,899	2,573	674	35.5%
Mental Health and Wellness Allocation	1,337	1,201	(135)	(10.1%)
Student Safety and Well-Being Allocation	581	633	52	9.0%
Continuing Education and Other Programs	2,582	2,694	112	4.3%
School Management Allocation	21,988	22,588	600	2.7%
Differentiated Supports Allocation	2,424	2,474	50	2.1%
TOTAL LRF	53,136	55,043	1,907	3.6%
Special Education Fund (SEF)				
SEF - Per Pupil Allocation	22,461	23,750	1,288	5.7%
Differentiated Needs Allocation (DNA)	16,859	18,098	1,239	7.3%
Complex Supports Allocation	1,201	1,263	62	5.2%
Specialized Equipment Allocation (SEA)	1,187	1,923	736	62.0%
TOTAL SEF	41,709	45,034	3,325	8.0%
School Facilities Fund (SFF)				
School Operations Allocation	30,552	32,758	2,205	7.2%
Rural and Northern Education Allocation	657	541	(116)	(17.6%)
TOTAL SFF	31,210	33,299	2,089	6.7%
Student Transportation Fund- (STF)				
Transportation Services Allocation	16,205	17,007	802	4.9%
School Bus Rider Safety Training Allocation	12	12	-	0.0%
Transportation to Provincial Schools	357	343	(14)	(3.9%)
TOTAL STF	16,574	17,361	788	4.8%
School Board Administration Fund (SBAF)				
Trustees and Parent Engagement Allocation	271	271	1	0.4%
Board-Based Staffing Allocation	7,798	8,130	332	4.3%
Central Employer Bargaining Agency Fees Allocation	59	59	-	0.0%
Data Management and Audit Allocation	345	349	4	1.2%
Declining Enrolment Adjustment (DEA) Allocation	-	-	-	-
TOTAL SBAF	8,472	8,810	337	4.0%
Total Core Ed Funding	326,458	345,148	18,689	5.7%

Grand Erie District School Board
2024-25 Estimates Dashboard
Revenues
For the period ended August 31, 2025

(\$ Figures in Thousands)

	Budget Assessment			
	23-24 Estimates	24-25 Estimates	Change	
			\$ Increase (Decrease)	% Increase (Decrease)
Grants for Capital Purposes				
School Renewal	2,937	2,937	-	0.0%
Temporary Accommodation	322	159	(163)	(50.6%)
Short-term Interest	1,535	283	(1,253)	(81.6%)
Debt Funding for Capital	2,584	2,659	75	2.9%
Minor Tangible Capital Assets (mTCA)	(1,705)	(1,630)	75	(4.4%)
Total Capital Purposes Grants	5,673	4,408	(1,266)	(22.3%)
Other Non-GSN Grants				
Responsive Education Programs (REP)	4,382	3,820	(562)	(12.8%)
Funding for External Partners (FEP)	3,029	15,408	12,379	408.7%
Total Non-GSN Grants	7,411	19,228	11,817	159.4%
Other Non-Grant Revenues				
Education Service Agreements - Six Nations	5,829	5,837	8	0.1%
Education Service Agreements - MCFN	606	607	1	0.2%
Other Fees	166	199	33	19.9%
Other Boards	210	303	93	44.3%
Community Use & Rentals	815	838	23	2.8%
Miscellaneous Revenues	1,503	1,614	110	7.3%
Total Non Grant Revenues	9,130	9,398	268	2.9%
Deferred Revenues				
Revenue Recovery on ARO	500	463	(37)	(7.4%)
Amortization of DCC	19,545	18,656	(889)	(4.5%)
Total Deferred Revenue	20,045	19,119	(926)	(4.6%)
TOTAL REVENUES	368,717	397,300	28,582	7.8%

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
Hourly Space and Rental Fees (Effective September 1, 2024 to June 30, 2025)								
Classroom	\$ -	\$ -	\$ 4.00	\$ 8.00	\$ 16.00	\$ -	\$ -	\$ 2.25
Cafeteria (No Kitchen Use)	\$ -	\$ -	\$ 14.00	\$ 25.00	\$ 50.00	\$ -	\$ -	\$ 2.25
Library/Learning Commons (Elem)	\$ -	\$ -	\$ 9.00	\$ 15.00	\$ 30.00	\$ -	\$ -	\$ 2.25
Library/Learning Commons (Sec)	\$ -	\$ -	\$ 12.50	\$ 22.00	\$ 40.00	\$ -	\$ -	\$ 2.25
Single Gym/Auditorium	\$ -	\$ -	\$ 10.50	\$ 20.00	\$ 40.00	\$ -	\$ -	\$ 2.25
Stage (Elementary)	\$ -	\$ -	\$ 12.50	\$ 25.00	\$ 50.00	\$ -	\$ -	\$ 2.25
Stage (Secondary)	\$ -	\$ -	\$ 17.50	\$ 35.00	\$ 70.00	\$ -	\$ -	\$ 2.25
Double Gym	\$ -	\$ -	\$ 16.00	\$ 32.00	\$ 60.00	\$ -	\$ -	\$ 2.25
Triple Gym	\$ -	\$ -	\$ 22.00	\$ 44.00	\$ 80.00	\$ -	\$ -	\$ 2.25
Track and/or Field	\$ -	\$ -	\$ 4.00	\$ 8.00	\$ 16.00	\$ -	\$ -	\$ 2.25
Hourly Custodial Fees (Effective September 1, 2024 to June 30, 2025)								
Minimum Charge : 2.5 Hours (Cost confirmed within permit)								
Custodial Fees - % of Actual Costs	100%	25%	25%	50%	100%	0%	0%	0%
Saturday to 6pm - Hourly Rate	\$ 48.75	\$ 12.19	\$ 12.19	\$ 24.38	\$ 48.75	\$ -	\$ -	\$ -
Sunday / Sat. after 6pm - Hourly Rate	\$ 65.00	\$ 16.25	\$ 16.25	\$ 32.50	\$ 65.00	\$ -	\$ -	\$ -
Permit Application Fee	\$ -	\$25.00 to a maximum of \$100 per year	\$25.00 to a maximum of \$100 per year	\$25.00 to a maximum of \$100 per year	\$25.00 to a maximum of \$100 per year	\$ -	\$ -	\$ -
All fees are subject to HST								
*Fees subject to the limits of Ministry of Education Priority School Funding.								

Grand Erie District School Board
2024-25 Estimates Dashboard
Expenses
For the period ended August 31, 2025

(\$ Figures in Thousands)

	Budget Assessment					Material Variance Note
	23-24 Estimates	24-25 Estimates	Percentage of Total Expenses	Change		
				\$ Increase (Decrease)	% Increase (Decrease)	
Classroom Instruction						
Teachers	180,862	195,324	49.2%	14,462	8.0%	a.
Supply Teachers	7,513	8,025	2.0%	513	6.8%	b.
Educational Assistants	20,396	22,881	5.8%	2,485	12.2%	c.
Early Childhood Educators	6,917	8,464	2.1%	1,547	22.4%	d.
Classroom Computers	4,832	5,424	1.4%	592	12.3%	e.
Textbooks and Supplies	8,251	9,504	2.4%	1,253	15.2%	f.
Professionals and Paraprofessionals	12,008	13,311	3.4%	1,304	10.9%	g.
Library and Guidance	5,525	5,720	1.4%	195	3.5%	
Staff Development	694	1,339	0.3%	645	93.0%	h.
Department Heads	394	409	0.1%	15	3.8%	
Total Instruction	247,391	270,402	68.1%	23,011	9.3%	
Non-Classroom						
Principal and Vice-Principals	15,525	15,907	4.0%	383	2.5%	
School Office	7,901	8,525	2.1%	624	7.9%	i.
Coordinators & Consultants	6,163	6,069	1.5%	(95)	(1.5%)	
Continuing Education	1,398	1,563	0.4%	165	11.8%	j.
Total Non-Classroom	30,987	32,065	8.1%	1,078	3.5%	
Administration						
Trustees	376	382	0.1%	6	1.6%	
Director/Supervisory Officers	1,565	1,662	0.4%	96	6.1%	
Board Administration	6,686	7,382	1.9%	696	10.4%	k.
Total Administration	8,628	9,426	2.4%	798	9.2%	
Transportation	17,728	18,713	4.7%	984	5.6%	l.
Pupil Accommodation						
School Operations and Maintenance	28,644	30,420	7.7%	1,776	6.2%	m.
School Renewal	2,937	3,225	0.8%	288	9.8%	
Other Pupil Accommodation	4,328	3,541	0.9%	(787)	(18.2%)	n.
Amortization & Write-downs	20,585	19,785	5.0%	(800)	(3.9%)	o.
Total Pupil Accommodation	56,494	56,971	14.3%	477	0.8%	
Non-Operating	2,310	2,430	0.6%	120	5.2%	
Provision for Contingencies	5,179	7,295	1.8%	2,116	40.9%	p.
TOTAL EXPENDITURES	368,717	397,300	100.0%	28,583	7.8%	

Grand Erie District School Board
2024-25 Estimates Dashboard
Expenses
For the period ended August 31, 2025

Explanations of Material Expenditure Variances

- a.** Increase due to addition of 49 classroom teachers combined with grid progression as well as compensation increases as a result of Bill 124. Other increases include benefits increases (CPP, EI) as well as WSIB.
- b.** Increase due to higher anticipated absenteeism costs.
- c.** Increase due to addition of 15 educational assistants combined with compensation increases as a result of Bill 124. Other increases include benefits increases such as ELHT, CPP, EI and OMERS.
- d.** Increase due to addition of 7 early childhood educators combined with compensation increases as a result of Bill 124. Other increases include benefits increases such as ELHT, CPP, EI and OMERS.
- e.** Increase as a result of additional investments in technology as well as rising software license costs.
- f.** Increases as a result of investments into classrooms resources, FNMI resources, as well as school budget allocations.
- g.** Increases as a result of significant wage increases, supported by Bill 124. Additional expenditure budgets have also been set aside for Special Education Equipment, which has been offset by matching revenue.
- h.** Increase as a result of a significant investment in professional development to support the Grand Erie Math Achievement Action Plan (GEMAAP) as well as additional funding for professional development to support leadership, teaching, and health and safety training.
- i.** Increase as a result of additional clerical staff as well as compensation increases stemming from Bill 124.
- j.** Increase due to higher wage costs for instructors.
- k.** Increase as a result of 2 new positions in Human Resources as well as the reclassification of two health and safety officers from school operations to administration.
- l.** Increase as a result of higher premiums for transportation costs; tied to inflationary increases and rise in ridership.
- m.** Increase due to addition of 8 custodians and 1 capital analyst as well as compensation increases as a result of Bill 124. Other investments include a funding for vape detectors, and rising contract services such as waste management and snow removal.
- n.** Decrease to short term interest costs, slightly offset by increases to moving/leasing portables.
- o.** Decrease as a result of lower amortization than previously forecasted.
- p.** Increase due to the inclusion of a Labour Provision for ETFO, OSSTF and Non-Union; offset slightly by the elimination of COVID PPE inventory.

2024-25 Trustee Budget

	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	\$ -
Student Trustees	\$ -	\$ -	\$ -	\$ 1,100	\$ 1,000	\$ -
Pooled	\$ 25,000	\$ 1,000	\$ 5,300	\$ -	\$ -	\$ 13,500
	\$ 25,000	\$ 1,000	\$ 5,300	\$ 14,300	\$ 13,000	\$ 13,500

Grand Erie District School Board

Capital Budget

2024-2025

Funding Source	Project	Budget
School Condition Improvement	Learning Commons Conversions	900,000
	Security/Camera System Upgrades	200,000
	Asbestos Removal	400,000
	Heating, Ventilation, Air Conditioning	2,000,000
	Masonry & Foundation	2,000,000
	Paving & Site Restoration	800,000
	Roofing	3,000,000
	Window and Door Upgrades	1,000,000
	Electrical & Life Safety Systems	2,000,000
	Pride of Place (POP)	500,000
	Classroom/School Modernization	1,000,000
Other Renovations & Site Upgrades	5,000,000	
Total School Condition Improvement		18,800,000
School Renewal	Community Partnership & Incentive Program (CPIP)	200,000
	Pride of Place (POP)	500,000
	Interior Finishes	260,000
	Curriculum Renovations	500,000
	Accessibility Upgrades	850,000
	Duct Sealing	50,000
	Building Automation & Energy Upgrades	735,000
Total School Renewal		3,095,000
Minor Tangible Capital Assets	Hardware	1,000,000
	Furniture	50,000
	Automobiles	225,000
	5 Year Equipment	105,000
	10 Year Equipment	250,000
Total Minor Tangible Capital Assets		1,630,000
Total School Condition Improvement		\$ 18,800,000
Total School Renewal		\$ 3,095,000
Total Minor Tangible Capital Assets		\$ 1,630,000
Total 2024-2025 Capital Budget		\$ 23,525,000