Audit Committee Meeting

Thursday, June 12, 2025 **4:30 p.m.**

Norfolk Room, Education Centre

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 6, 2025 Minutes

* (b) Consolidated Due Diligence Report

* (c) Q2 Financial Forecast

* (d) Core Ed Debrief

* (e) AI in Education

Recommended Motion: ***"****THAT the Audit Committee accepts the June 12, 2025 Consent Agenda and the recommendations contained therein:*

(a) Minutes of the Audit Committee dated March 6, 2025 be approved.

(b) Receive Consolidated Due Diligence Report.

(c) Receive Q2 Financial Forecast.

(d) Receive Core Ed Debrief.

(e) Receive AI in Education."

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

* (a) Audit Reports – Recommendations Tracking (R. Wyszynski)

D - 1 **Internal Audit**

(a) Attendance Support Program Needs Assessment (KPMG)

(b) 2025-27 Internal Audit Plan (KPMG)

* ***Recommended Action:*** *THAT the 2025-27 Internal Audit Plan be forwarded to the June 23, 2025 Regular Board Meeting for approval."*

E - 1 **External Audit**

* (a) Review of Engagement and Audit Planning Letter (Millards)

F - 1 **Other Business**

* (a) 2025-26 Board Budget (R. Wyszynski)

* (b) School Audits 2024-25 (R. Wyszynski)

(c) Evaluation of Internal and External Auditors (R.Wyszynski)

G - 1 **Adjournment**

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

H - 1 **2025-26 Meeting Dates:**

- Thursday, September 11, 2025 at 4:30 p.m. (Virtual only)
- Thursday, November 13, 2025 at 4:30 pm (In-person/virtual)
- Thursday, March 26, 2026 at 4:30 pm (Virtual only)
- Thursday, June 11, 2026 at 4:30 pm (In-person/virtual)

Grand Erie District School Board

TO: Audit Committee

FROM: Rafal Wyszynski, Superintendent of Business & Treasurer

RE: **Consent Agenda**

DATE: June 12, 2025

Recommended Motion: Moved by _____ Seconded by _____
THAT the Audit Committee accepts the June 12, 2025 Consent Agenda and the recommendations contained therein:

(a) Minutes of the Audit Committee dated March 6, 2025 be approved.
(b) Receive Consolidated Due Diligence Report.
(c) Receive Q2 Financial Forecast.
(d) Receive Core Ed Debrief.
(e) Receive AI in Education.

Respectfully submitted,

Rafal Wyszynski
Superintendent of Business & Treasurer

Audit Committee

Thursday, March 6, 2025 **5:00 PM**
MS Teams Virtual Meeting

MINUTES

Present: **Members:** Chair – T. Waldschmidt (Trustee), J. Bradford (Trustee), E. Whiton (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): B. Sisson

Regrets: **KPMG (Internal Auditors):** S. Bedi
Millards (External Auditors): M. McInally

Guests: Trustee R. Collver, Trustee C.A. Sloat

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 5:02 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**
Presented as printed
Moved by: A. Thakker
Seconded by: J. Bradford
THAT the Audit Committee agenda be approved.
Carried

B - 1 **Consent Agenda**
Presented as printed
Moved by: E. Hodgins
Seconded by: A. Thakker
THAT the Audit Committee accepts the March 6, 2025, Consent Agenda and the recommendations contained therein:
(a) Minutes of the Audit Committee dated November 7, 2024 be approved.
(b) Receive the Consolidated Due Diligence report.
(c) Receive the Revised Budget Estimates 2024-25.
Carried

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

D - 1 **Internal Audit**
(a) **Absenteeism Risk and Cost Mitigation Assessment - Status Update**
B. Sisson, from KPMG, provided a brief update on the status on the Absenteeism Risk and Cost Mitigation Assessment. Final report will be presented at the June 12, 2025 Audit Committee meeting.

Audit Committee

Thursday, March 6, 2025 **5:00 PM**
MS Teams Virtual Meeting

MINUTES

(b) **2025-26 Internal Audit Plan**
B. Sisson, from KPMG, provided a brief overview of the risk refresh timeline which launched on March 3, 2025. The risk refresh will support the development of the risk landscape for school boards in Ontario. This assessment of risks will help guide next fiscal year's Internal Audit Plan. The 2025-26 Internal Audit Plan will be presented at the June 12, 2025 Audit Committee meeting.

E - 1 **External Audit**
(a) **Appointment of the External Auditor**
Moved by: J. Bradford
Seconded by: A. Thakker
THAT the appointment of Millard, Rouse & Rosebrugh LLP as external auditors for the 2024-25 financial year be forwarded to the March 24, 2025, Regular Board Meeting for approval.
Carried

F - 1 **Other Business**
(a) **Budget Overview 2025-26**
Superintendent Wyszynski provided an overview of the 2025-26 Budget process and timelines presented at the February Finance Committee Meeting.

In response to questions, R. Wyszynski provided an overview of the enrolment planning and projection process for new subdivisions within the budget process. R. Wyszynski also described how a Cyber Security risk assessment would be reflected in an Internal Audit Plan. Risks will be presented to the Audit Committee in June as part of the Internal Audit Plan report.

(b) **Audit Reports – Recommendations Tracking**
Superintendent Wyszynski provided a brief overview of a new internal process which will catalogue recommendations from historical audits containing action plans and timelines. A summary and update report will be brought to the Audit Committee every June.

G - 1 **Adjournment**
Moved by: E. Whiton
Seconded by: E. Hodgins
THAT the Audit Committee meeting be adjourned at 5:32 pm.
Carried

H - 1 **Next Meeting:** Thursday, June 12, 2025, at 4:30 p.m. (in person)

Audit Committee
Consolidated Due Dilegence Report

	2024-25 School Year											
Item	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Jul**	**Aug**
All Statutory withholding (Income Tax, CPP, EI) have been submitted	*LC*	*LC*	*LC*	*LC*	*LC*	*LC*	*LC*	*LC*	*LC*			
Employer Health Tax paid and submitted for the month	*LC*	*LC*	*LC*	*LC*	*LC*	*LC*	*LC*	*LC*	*LC*			
Records of employment for any terminated or laid off employees completed and sent electronically to Service Canada.	*LC*	*LC*	*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.	*LC*	*LC*	*LC*	*LC*	*LC*	*LC*	*LC*	*LC*	*LC*			
Teacher's Pension Plan and Union Dues remitted.	*LC*	*LC*	*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

Learn Lead Inspire

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

FROM: Rafal Wyszynski, Superintendent of Business & Treasurer

RE: **Quarterly Budget Report (Q2)**

DATE: May 12, 2025

Background
Consistent with Budget Development Process Policy (BU-02), the Quarterly Budget Report for the six months ended February 28, 2025, is attached.

Additional Information
Business Services has reviewed the financial activity for the period September 2024 to February 2025, 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 both the elementary and secondary panels. It is anticipated that the approximate 140-student increase will generate an additional $1.6 million in Core Ed funding. There were no other significant variances noted in the board's revenues.
- Supply costs, which are expenses are that directly related to absenteeism of educators, educational assistants, and school Administrators, are continuing to climb sharply and unfavourably against the budget established at revised estimates. This approximate $1 million dollar pressure can be attributed to an increase in absenteeism rates, an improvement in vacancy fill rates and increases to wage and benefit rates.
- Facility renewal costs are anticipated to increase by over $900,000 due to increases to 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 2024-25 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, if the behaviour of certain expenses does not curtail, Senior Administration will need to determine cost mitigation strategies such as deferrals or elimination of projects or initiatives to maintain the course for a balanced in-year position. Risks associated with the forecast presented are connected to continued uncertainties regarding staff absenteeism, the escalating cost of minor repair and renovation work and the potential impact of tariff pricing on the purchase of goods and services.

The quarterly forecast for the period ending February 28, 2025 displays a balanced financial position.

Respectfully submitted,

Rafal Wyszynski
Superintendent of Business & Treasurer

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Grand Erie District School Board
2024-25 Q2 Forecast Dashboard
For the period ended August 31, 2025

Summary Comparison of 2024-25 Revised Estimates Budget versus 2024-25 Q2 Estimates Budget

($ Figures in Thousands)	24-25 Estimates	24-25 Revised	24-25 Q2 Forecast	Variance $	Variance %
Revenue					
Provincial Grants (Core Ed)	345,148	369,825	371,490	1,665	*0.5%*
Grants for Capital Purposes	4,408	4,579	4,579	-	*0.0%*
Other Non-Core Ed Grants	19,228	7,216	10,408	3,192	*44.2%*
Other Non-Grant Revenues	9,398	9,749	11,243	1,495	*15.3%*
Amortization of DCC	19,119	18,879	18,879	-	*0.0%*
Total Revenue	**397,300**	**410,248**	**416,600**	**6,352**	***1.5%***
Expenditures					
Classroom Instruction	270,402	288,430	290,733	2,303	*0.8%*
Non-Classroom	32,065	33,842	37,837	3,994	*11.8%*
Administration	9,426	10,002	10,116	115	*1.1%*
Transportation	18,713	18,386	17,730	(656)	*-3.6%*
Pupil Accommodation	56,971	57,187	57,783	596	*1.0%*
Contingency & Non-Operating	9,725	2,402	2,402	-	*0.0%*
Total Expenditures	**397,300**	**410,248**	**416,600**	**6,352**	***1.5%***
In-Year Surplus (Deficit)	**-**	**-**	**-**	**-**	-
Prior Year Accumulated Surplus for compliance	11,111	11,111	11,111	0	*0.0%*
Accumulated Surplus (Deficit) for compliance	**11,111**	**11,111**	**11,111**	**0**	***0.0%***

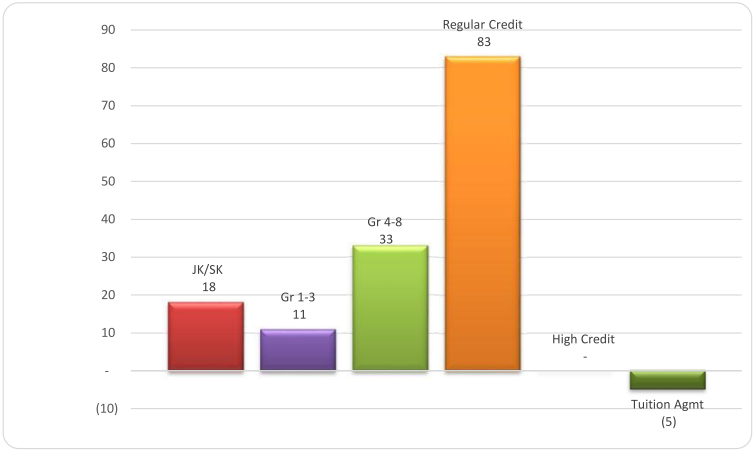
Summary of Staffing

FTE	24-25 Estimates	24-25 Revised	Variance #	Variance %
Classroom				
Teachers	1,768.5	1,767.4	(1)	*-0.1%*
Early Childhood Educators	129.0	137.0	8	*6.2%*
Educational Assistants	368.0	379.5	12	*3.1%*
Total Classroom	**2,265.5**	**2,283.9**	**18**	*0.8%*
School Administration	234.9	235.9	1	*0.4%*
Board Administration	75.0	74.0	(1)	*-1.3%*
Facility Services	229.1	230.6	2	*0.7%*
Coordinators & Consultants	42.0	38.0	(4)	*-9.5%*
Paraprofessionals	58.5	59.0	1	*0.9%*
Child & Youth Workers	29.0	30.5	2	*5.2%*
IT Staff	35.0	35.0	-	*0.0%*
Library	12.8	12.8	-	*0.0%*
Transportation	7.0	7.0	-	*0.0%*
Other Support	6.0	7.0	1	*16.7%*
Continuing Ed	8.1	7.6	(1)	*-6.2%*
Trustees	15.0	15.0	-	*0.0%*
Non-Classroom	**752.3**	**752.3**	**-**	***0.0%***
Total	**3,017.8**	**3,036.2**	**18**	***0.6%***

Summary of Enrolment

ADE	24-25 Estimates	24-25 Revised	24-25 Q2 Forecast	Variance #	Variance %
Elementary					
JK/SK	3,728	3,712	3,730	18	*0.5%*
Gr 1-3	6,072	6,076	6,087	11	*0.2%*
Gr 4-8	10,100	10,202	10,235	33	*0.3%*
Total Elementary	**19,900**	**19,990**	**20,052**	**62**	***0.3%***
Secondary <21					
Regular Credit	7,558	7,560	7,643	83	*1.1%*
High Credit	33	36	36	-	*0.0%*
Tuition & Visa	409	434	430	(5)	*-1.1%*
Total Secondary	**8,000**	**8,030**	**8,108**	**78**	***1.0%***
Total Board	**27,900**	**28,020**	**28,160**	**140**	***0.5%***

Changes in Enrolment: Budget v Forecast



Grand Erie District School Board
2024-25 Q2 Forecast Dashboard
Revenues
For the period ended August 31, 2025

($ Figures in Thousands)	Budget Assessment					
				Change		
	24-25 Estimates	24-25 Revised Estimates	24-25 Q2 Forecast	$ Increase (Decrease)	% Increase (Decrease)	Material Variance Note
Core ED Funding						
Classroom Staffing Fund (CSF)						
CSF - Per Pupil Allocation	142,696	156,445	157,751	1,306	*0.8%*	a.
Language Classroom Staffing Allocation	5,160	6,793	6,793	-	*0.0%*	
Local Circumstances Staffing Allocation	34,974	35,121	35,121	-	*0.0%*	
Indigenous Education Classroom Staffing	207	245	245	-	*0.0%*	
Supplementary Staffing Allocation	2,562	2,779	2,779	-	*0.0%*	
TOTAL CSF	**185,601**	**201,384**	**202,690**	**1,306**	***0.6%***	
Learning Resources Fund (LRF)						
LRF - Per Pupil Allocation	19,079	19,767	19,923	157	*0.8%*	a.
Language Supports and Local Circumstances	3,803	3,953	3,953	-	*0.0%*	
Indigenous Education Supports Allocation	2,573	2,794	2,794	-	*0.0%*	
Mental Health and Wellness Allocation	1,201	1,248	1,248	-	*0.0%*	
Student Safety and Well-Being Allocation	633	661	661	-	*0.0%*	
Continuing Education and Other Programs	2,694	3,341	3,341	-	*0.0%*	
School Management Allocation	22,588	24,588	24,588	-	*0.0%*	
Differentiated Supports Allocation	2,474	2,615	2,615	-	*0.0%*	
TOTAL LRF	**55,043**	**58,967**	**59,124**	**157**	***0.3%***	
Special Education Fund (SEF)						
SEF - Per Pupil Allocation	23,750	25,438	25,640	202	*0.8%*	a.
Differentiated Needs Allocation (DNA)	18,098	19,891	19,891	-	*0.0%*	
Complex Supports Allocation	1,263	1,495	1,495	-	*0.0%*	
Specialized Equipment Allocation (SEA)	1,923	1,928	1,928	-	*0.0%*	
TOTAL SEF	**45,034**	**48,752**	**48,953**	**202**	***0.4%***	
School Facilities Fund (SFF)						
School Operations Allocation	32,758	33,282	33,282	-	*0.0%*	
Rural and Northern Education Allocation	541	936	936	-	*0.0%*	
TOTAL SFF	**33,299**	**34,219**	**34,219**	**-**	***0.0%***	
Student Transportation Fund- (STF)						
Transportation Services Allocation	17,007	17,045	17,045	-	*0.0%*	
School Bus Rider Safety Training Allocation	12	29	29	-	*0.0%*	
Transportation to Provincial Schools	343	324	324	-	*0.0%*	
TOTAL STF	**17,361**	**17,398**	**17,398**	**-**	***0.0%***	
School Board Administration Fund (SBAF)						
Trustees and Parent Engagement Allocation	271	271	271	-	*0.0%*	
Board-Based Staffing Allocation	8,130	8,432	8,432	-	*0.0%*	
Central Employer Bargaining Agency Fees Allocation	59	48	48	-	*0.0%*	
Data Management and Audit Allocation	349	356	356	-	*0.0%*	
TOTAL SBAF	**8,810**	**9,106**	**9,106**	**-**	***0.0%***	
Total Core Ed Funding	**345,148**	**369,825**	**371,490**	**1,665**	**0.5%**	

Grand Erie District School Board
2024-25 Q2 Forecast Dashboard
Revenues
For the period ended August 31, 2025

($ Figures in Thousands)	Budget Assessment					
				Change		
	24-25 Estimates	24-25 Revised Estimates	24-25 Q2 Forecast	$ Increase (Decrease)	% Increase (Decrease)	Material Variance Note
Grants for Capital Purposes						
School Renewal	2,937	2,937	2,937	-	*0.0%*	
Temporary Accommodation	159	159	159	-	*0.0%*	
Short-term Interest	283	454	454	-	*0.0%*	
Debt Funding for Capital	2,659	2,659	2,659	-	*0.0%*	
Minor Tangible Capital Assets (mTCA)	(1,630)	(1,630)	(1,630)	-	*0.0%*	
Total Capital Purposes Grants	**4,408**	**4,579**	**4,579**	**-**	**0.0%**	
Other Non-GSN Grants						
Responsive Education Programs (REP)	3,820	4,589	7,781	3,192	*69.6%*	b.
Funding for External Partners (FEP)	15,408	2,628	2,628	-	*0.0%*	
Total Non-GSN Grants	**19,228**	**7,216**	**10,408**	**3,192**	**44.2%**	
Other Non-Grant Revenues						
Education Service Agreements - Six Nations	5,837	6,467	6,402	(65)	*(1.0%)*	
Education Service Agreements - MCFN	607	515	515	-	*0.0%*	
Other Fees	199	199	199	-	*0.0%*	
Other Boards	303	303	303	-	*0.0%*	
Community Use & Rentals	838	818	818	-	*0.0%*	
Miscellaneous Revenues	1,614	1,448	3,007	1,560	*107.8%*	c.
Total Non Grant Revenues	**9,398**	**9,749**	**11,243**	**1,495**	**15.3%**	
Deferred Revenues						
Revenue Recovery on ARO	463	580	580	-	*0.0%*	
Amortization of DCC	18,656	18,299	18,299	-	*0.0%*	
Total Deferred Revenue	**19,119**	**18,879**	**18,879**	**-**	**0.0%**	
TOTAL REVENUES	**397,300**	**410,249**	**416,600**	**6,352**	**1.5%**	

Explanations of Material Grant Variances

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

b. Increase as a result of additional REPs announced by the Ministry for targeted initiatives and Bill 124 compensation payments.

c. Increase as a result of additional revenue generated though Jordan's Principle.

Notes:

1. *2024-25 Estimates Budget as approved by the Board in June 2024*

Grand Erie District School Board
2024-25 Q2 Forecast Dashboard
Expenses
For the period ended August 31, 2025

($ Figures in Thousands)	Budget Assessment					
				Change		
	24-25 Estimates	24-25 Revised	24-25 Q2 Forecast	$ Increase (Decrease)	% Increase (Decrease)	Material Variance Note
Classroom Instruction						
Teachers	195,324	210,475	209,717	(758)	*(0.4%)*	
Supply Teachers	8,025	7,475	8,417	941	*12.6%*	a.
Educational Assistants	22,881	23,273	25,685	2,412	*10.4%*	b.
Early Childhood Educators	8,464	8,828	8,784	(44)	*(0.5%)*	
Classroom Computers	5,424	5,803	5,882	79	*1.4%*	
Textbooks and Supplies	9,504	10,261	9,693	(568)	*(5.5%)*	c.
Professionals and Paraprofessionals	13,311	14,382	14,379	(4)	*(0.0%)*	
Library and Guidance	5,720	6,100	6,100	-	*0.0%*	
Staff Development	1,339	1,422	1,666	244	*17.2%*	d.
Department Heads	409	409	409	-	*0.0%*	
Total Instruction	**270,402**	**288,430**	**290,733**	**2,302**	***0.8%***	
Non-Classroom						
Principal and Vice-Principals	15,907	17,671	21,349	3,678	*20.8%*	e.
School Office	8,525	8,583	8,840	257	*3.0%*	
Coordinators & Consultants	6,069	6,020	6,134	115	*1.9%*	
Continuing Education	1,563	1,569	1,514	(55)	*(3.5%)*	
Total Non-Classroom	**32,065**	**33,842**	**37,837**	**3,995**	***11.8%***	
Administration						
Trustees	382	375	377	2	*0.5%*	
Director/Supervisory Officers	1,662	1,760	1,785	25	*1.4%*	
Board Administration	7,382	7,866	7,954	88	*1.1%*	
Total Administration	**9,426**	**10,002**	**10,116**	**115**	***1.1%***	
Transportation	**18,713**	**18,386**	**17,730**	**(656)**	***(3.6%)***	f.
Pupil Accommodation						
School Operations and Maintenance	30,420	31,142	31,308	166	*0.5%*	
School Renewal	3,225	3,495	3,925	430	*12.3%*	g.
Other Pupil Accommodation	3,541	3,541	3,541	-	*0.0%*	
Amortization & Write-downs	19,785	19,009	19,009	-	*0.0%*	
Total Pupil Accommodation	**56,971**	**57,187**	**57,783**	**596**	***1.0%***	
Non-Operating	**2,430**	**2,402**	**2,402**	**-**	***0.0%***	
Provision for Contingencies	**7,295**	**-**	**-**	**-**		
TOTAL EXPENDITURES	**397,300**	**410,248**	**416,600**	**6,352**	***1.5%***	

Grand Erie District School Board
2024-25 Q2 Forecast Dashboard
Expenses
For the period ended August 31, 2025

Explanations of Material Expenditure Variances	
a.	Increase as a result of higher than anticipated absenteeism resulting in additional use of supply teachers.
b.	Increase as a result of additional EAs funded through Jordan's Principle.
c.	Underspend forecasted expected for school based accounts.
d.	Additional professional development costs as a result of the announcement of additional REPs.
e.	Additional costs as a result of increased compensation as well as additional support for administrators.
f.	Decrease as a result of a lower volume of anticipated routes as well as favourable fuel prices.
g.	Increase as a result of higher than anticipated costs related to enhancing repair and maintenance service levels in buildings.

Notes:

1. *2024-25 Estimates Budget as approved by the Board in June 2024*

Grand Erie District School Board

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

FROM: Rafal Wyszynski, Superintendent of Business & Treasurer

RE: **Core Education De-Brief 2025-26**

DATE: June 9, 2025

Background

Providing updates during the development of the budget is a critical phase within the budget process. This involves a comprehensive review of various factors that impact the Grand Erie District School Board's (Grand Erie's) finances. This report summarizes the Ministry of Education Core Education Funding allocation for 2025-26.

Information

The funding formula was significantly restructured for the 2024-25 budget cycle and remains a restructured version of Grants for Student Needs (GSN). Total funding is estimated to be $30.3 billion, an increase of $953.5 million or 3.3% compared to 2024–25 supported by targeted investments for labour-related changes, transportation, internal audit, and a modernized approach to Education and Community Partnership Program (ECPP) funding. The 2025-26 Core Ed budget details were released on May 23, 2025.

Key Investments and Updates

- Labour related: Updates to salary benchmarks and other funding elements are being made to reflect:
  - A $1 per hour increase in education worker salaries. This increase is also being applied to non-union non-management salary benchmarks.
  - A 2.5% increase in teacher, principal and vice-principal salaries. This increase is also being applied to managerial staff funded through the School Operations Allocation as well as non-executives funded through the Board-Based Staffing Allocation
  - Employee Life and Health Trust (ELHT) benefits funding amounts have been adjusted to reflect the outcome of the 2022-2026 collective agreements for all employee groups.

Transportation

The Student Transportation Fund (STF) is projected to increase by $81.4 million (6.3 per cent) to a total of $1.38 billion for 2025-26. The STF has been updated to reflect:

- Results of recent routing simulations including changes to number of routes, daily distance, and time travelled, as well as changes in enrolment for each school board.
- Updates to funding benchmarks to support the increasing cost of transportation services (i.e., cost of purchasing vehicles, additional time for northern routes, etc.).
- Funding to cover costs associated with the non-refundable portion of HST for all the amounts related to buses and contracted special-purpose vehicles (CSPVs).
- Support for continuous optimization of transportation routes on buses, CSPVs and contracted taxis and address annual volatility in routes, distance and time.
- Top-up funding to ensure that each school board receives an increase of at least 2.5 per cent over the 2024-25 STF.

Grand Erie is expected to receive an allocation of $18.5m for transportation for 2025-26; an increase of approximately $1.2m (6.9%).

Education and Community Partnership Programs (ECPP) and Care and Treatment Education Programs (CTEP)

- Informed by several reviews and feedback from education sector partners across the province, the Ministry is modernizing ECPP funding to better meet the changing needs of students, improve student outcomes, enhance access and the quality of education programs, and reduce administrative burden while continuing to support local student needs. Two new funding components in the Complex Supports Allocation will replace the prior ECPP component.

Special Incidence Portion (SIP)
Funding for the SIP component continues to be based on an interim approach as the Ministry continues to work towards a new approach for future years. This interim approach helps reduce the administrative burden associated with the previous SIP claims process.

Keeping Up with Costs, Ongoing Implementation, And Other Technical Adjustments
- Non-staff benchmarks
  - The Ministry is providing a 2% 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 (i.e., electricity, natural gas, facility insurance, and other costs).
- Census:
  - The Ministry enters year 2 of a five-year phase-in for 2021 Statistics Canada census.
- Differentiated funding for online learning:
  - The online learning and the in-person and remote learning credit load benchmarks are being updated on the assumption of the proportion of secondary students taking one online credit during the regular school day, equivalent to 16%.

Capital Funding
- School Condition Improvement (SCI) $17,150,017
  - SCI is a capital renewal program that allows school boards to revitalize and renew aged building components that have exceeded or will exceed their useful life cycle. Items eligible for SCI funding are identified through the ministry's School Facility Condition Assessment Program.
- School Renewal Allocation (SRA) $6,042,269
  - SRA is part of the School Facilities Fund under Core Education Funding. This funding allows school boards to revitalize and renew aged building systems and components
- Capital Planning Capacity (CPC) $163,370
  - CPC program is intended to help school boards develop capital plans to effectively manage their capital assets. Identify and develop potential facility partnership opportunities. Provide support to hire third-party services to facilitate municipal/board planning discussions and collaboration.
- Temporary Accommodation Allocation $839,300
  - This funding may be used for portable moves, leases, and purchases, as well as for lease costs for instructional space

Responsive Education Programs (REP)

Responsive Education Programs	2024-25	2025-26
Cooperative Education Supports for Students with Disabilities Pilot	x	69,000
Critical Physical Security Infrastructure	139,200	139,200
De-streaming Implementation Supports	39,700	x
Early Childhood Educator PD (*)	39,055	x
Early Reading Enhancements: Reading Screening Tools	175,200	175,200
Education Staff to Support Reading Interventions	997,900	1,080,500
Entrepreneurship Education Pilot Projects	30,000	30,000
Experiential Professional Learning for Guidance Teacher-Counsellors	46,500	46,500
Grade 10 Civics to Legislature (*)	28,390	x
Health Resources, Training and Supports	15,800	15,800
Indigenous Graduation Coach Program	282,800	282,800
Learn and Work Bursary	21,000	21,000
Licences and Supports for Reading Programs and Interventions	170,800	172,200
Math Achievement Action Plan: Board Math Leads	166,600	166,600
Math Achievement Action Plan: Digital Math Tools	200,100	200,700
Math Achievement Action Plan: School Math Facilitators	987,200	1,128,600
Mental Health Strategy Supports - Emerging Needs	16,200	16,200
Skilled Trades Bursary Program	14,000	14,000
Special Education Additional Qualifications (AQ) Subsidy for Educators	13,400	13,800
Special Education Needs Transition Navigators	114,200	115,400
Summer Learning for Students with Special Education Needs	135,400	136,800
Summer Mental Health Supports	186,200	218,600
Transportation & Stability Supports for Children and Youth in Care	-	155,500
Grand Erie District School Board Total	**3,819,645**	**4,198,400**
**Added after original 24-25 REP Announcement*		

This information is used to develop a balanced 2025-26 Estimates budget.

Grand Erie Multi-Year Plan

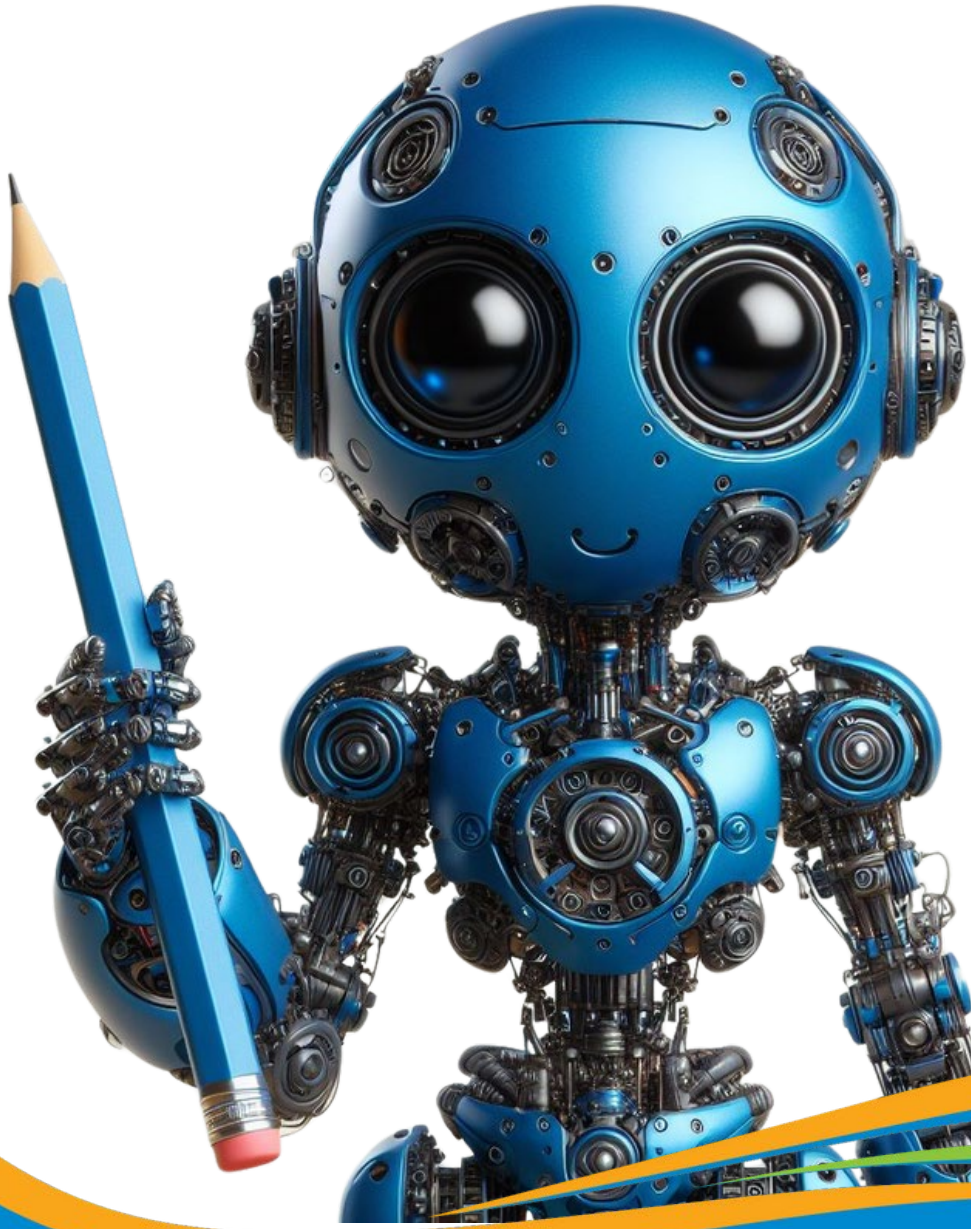
This report supports the Multi-Year Strategic Plan and all the indicators of Learn Lead Inspire.

Respectfully submitted,

Rafal Wyszynski
Superintendent of Business & Treasurer

Learn Lead Inspire

Artificial Intelligence in Education



Introduction

Grand Erie is taking a proactive stance to ensure the safe, effective and responsible use of Generative Artificial Intelligence (GenAI) in the classroom. AI offers new ways to support teachers and students by making learning experiences more personal, providing immediate feedback and improving accessibility. Our goal is to use GenAI tools to complement traditional learning methods and empower students with digital literacy skills and a strong understanding of how to use these technologies safely and ethically.

Overview

Grand Erie aims to provide educators with guidelines for the responsible use of GenAI and how to utilize AI tools safely and effectively, adhering to existing regulations regarding the **acceptable use of information technology**, **privacy and information management,** and **Growing Success**. Acknowledging both potential risks and benefits, this framework aims to guide sound decision-making to prevent harm.

There are three types of Artificial Intelligence:
Reactive (e.g., virtual assistants [Siri, Alexa, Google Assistant])
Predictive (e.g., Netflix recommendations, Grammarly, predictive text, Google Maps)
Generative (e.g., ChatGPT, Copilot, Gemini)
The guidelines within this document outline our current understanding and best-use practices of Generative Artificial Intelligence.

As we navigate the advancement of GenAI, governments, educational institutions, organizations, businesses, and individuals alike are feeling the pressures of adjusting to rapidly changing technologies.

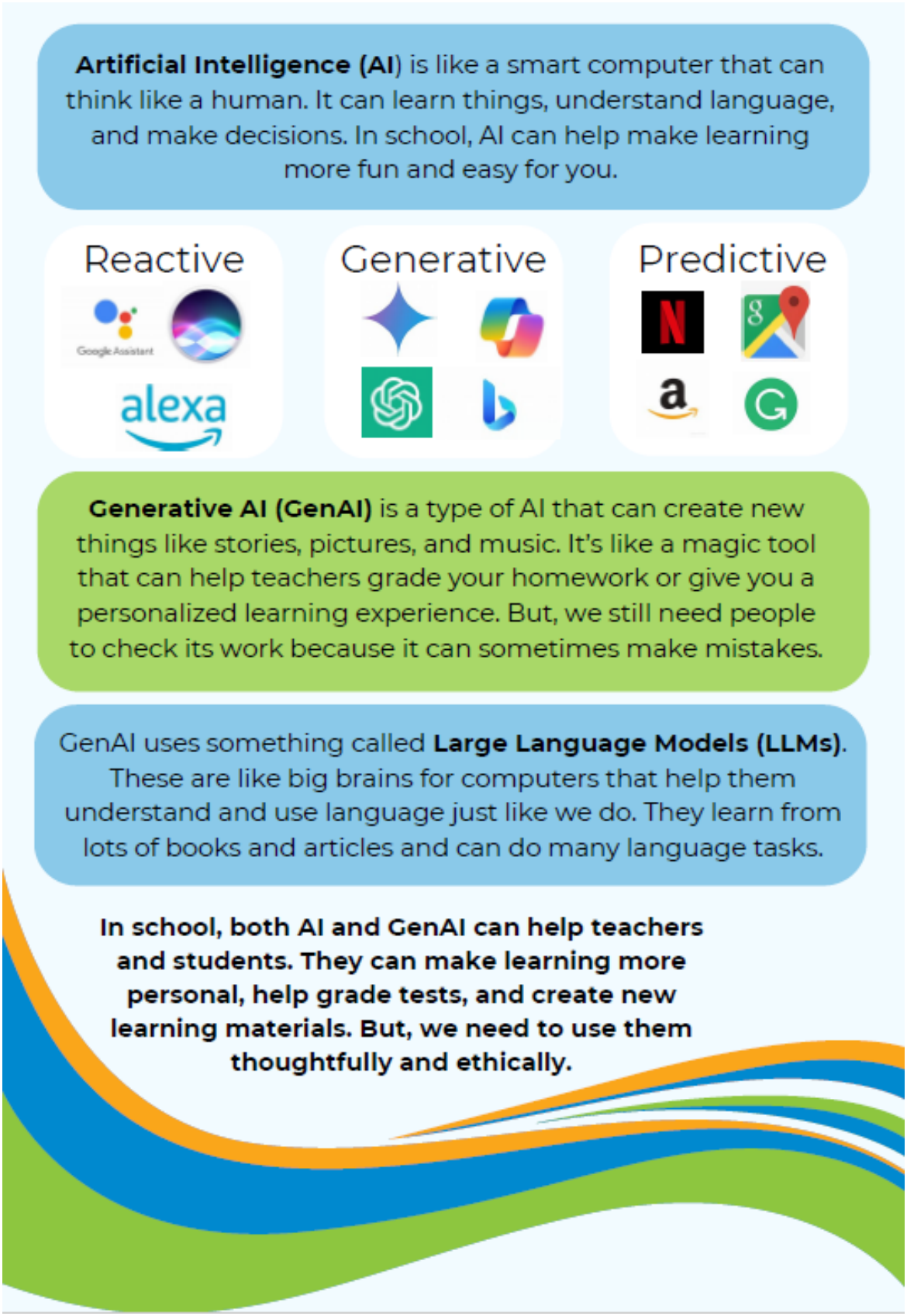
AI does not change our duty of care and our duty to educate. The Education Act has not been revised.

Intention and Rationale

The purpose of this document is to provide an overview of K-12 educator use of Generative AI within Grand Erie. This document provides suggestions and considerations on how to use GenAI rooted in a human-centered approach to foster equity, inclusion, and belonging. We aim to empower and support educators to enhance their teaching practice through meaningful use.

GenAI represents a significant advancement in educational tools, offering teachers the ability to enhance learning experiences, personalize instruction, and improve educational outcomes. While it's natural to feel apprehensive about new technologies, GenAI is designed to augment, not replace, the human element in teaching. By automating routine tasks, it allows educators to devote more time for student interaction and individualized instruction. Embracing this technology is a step towards fostering a culture of innovation and preparing students for a future integrated with AI.

Artificial Intelligence



What is AI and GenAI?

Artificial Intelligence (AI) encompasses technologies that enable computers to simulate human intelligence. It includes machine learning, natural language processing, and deep learning. AI automates tasks, enhances productivity, and informs decision-making. In education, AI offers personalized learning experiences, efficient administrative processes, and data-driven insights.

Generative AI (GenAI) takes AI further by creating new content based on existing artifacts. It generates text, images, music, and more. GenAI has applications in content creation, automated grading, and personalized learning. However, human validation remains crucial due to potential inaccuracies or biases in generated artifacts.

GenAI tools have been trained on **Large Language Models (LLMs)**. LLMs are powerful language models designed to understand and generate natural language. Through extensive training on vast amounts of text data, they learn intricate language patterns. These models, often based on transformer architectures, consist of billions of parameters, enabling them to perform various language-related tasks.

In practical applications, LLMs serve as the backbone for chatbots, virtual assistants, content generation, research assistance, and language translation. They have become accessible through interfaces like OpenAI's Chat GPT-3 and GPT-4, Micorsoft's Copilot, Google's Gemini, Magic School, Canva, DALL-E, Midjourney, Adobe Firefly, Khanmigo, and countless others.

LLMs represent a significant breakthrough in **natural language processing (NLP)** and artificial intelligence. As they continue to evolve, they are poised to reshape how we interact with technology and access information, making them a pivotal part of the modern digital landscape.

In educational settings, both AI and GenAI benefit educators and students. They enable personalized learning, streamline assessments, and enhance content creation. Thoughtful implementation and ethical considerations are essential for maximizing their potential.

To maximize the significant benefits AI can offer in education, both teachers and students must possess a foundational knowledge of how these models function. LLMs are distinct from search engines. A different approach for effective outcomes is essential.

What is AI's Role in Education?

Artificial Intelligence (AI) is rapidly becoming a transformative force in education, offering a range of benefits that can significantly enhance teaching and learning. By personalizing learning experiences, AI can analyze individual needs and allow educators to customize their instruction, ensuring that each student's unique learning requirements are met. Interactive tools and immediate feedback mechanisms engage learners more deeply, fostering creativity and improving educational outcomes.

Efficient data analysis is another key advantage, with AI providing educators with actionable insights that can inform teaching strategies and student support. Accessibility improvements are also notable; AI-powered tools such as read-aloud, dictation, translation, and captioning are making education more inclusive and equitable.

Moreover, AI's ability to generate custom educational content — from lesson plans to quizzes and rubrics — in any language and for any level, is a game-changer, allowing for a more tailored and scalable approach to curriculum development.

The roles of AI in education, as outlined by Ouynag and Jiao (2021), range from directing cognitive learning (AI-Directed), supporting learners as they collaborate with AI (AI-Supported), to empowering learners to lead the interaction (AI-Empowered). As AI continues to evolve, it's crucial for educators to stay informed and prepared, equipping learners with the necessary skills to leverage AI tools effectively and responsibly, ensuring that all students have the opportunity to benefit from these advanced resources. The integration of AI in education is not just about the technology itself, but about fostering a learning environment where both educators and students can thrive.

Safety, Security, and Privacy Considerations

It is crucial that safety, security, and privacy are prioritized when educators and students use GenAI tools. Grand Erie adheres to Ontario's Municipal Freedom of Information and Protection of Privacy Act (MFIPPA), which directs the Board's privacy protection practices. Some tools may not comply with the safety and privacy standards set by governance, oversight bodies, or Grand Erie's existing policies. This includes terms of use, data collection, consent, and the use and sharing of information entered into the tool. Privacy rights are implicated when handling personally identifying information, which is defined as any data that can identify an individual, such as a name, student number, or even an IP address. Depending on the tool, submitted information may be used for further training and shared with other users, potentially leading to privacy breaches, misuse, and misinformation (CyberArk Centre of Excellence, 2023).

Guiding Principles

Do no harm: All integration of AI in education must be in accordance with the policy and Information Technology standards that are set forth in Board and Provincial policies. This includes ensuring the safeguarding of the privacy, security, and confidentiality of personally identifiable information, ensuring that algorithms are not based on inherent biases that lead to discriminatory outcomes, and that AI is only allowed when its use has the potential to contribute positively and improve to the status quo.

Prioritize integrity: A core purpose of education is the development of responsible, ethical, and engaged citizens. Therefore, part of the integration of AI in education must be to teach about morality, ethics, honour, cheating, and how artificial intelligence can lead to perverse and destructive outcomes for individuals, relationships, and communities.

Augment, not replace humans: AI cannot and should not ever replace human judgement. Although synthesis and analysis of information can be expedited through AI, it will never replace teachers who provide wisdom, context, feedback, empathy, nurturing and humanity in ways that a machine cannot. It also should not overpower/over-ride the critical thinking, judgement, and morality of the learner.

Harness AI to empower student success: AI presents transformative opportunities to enrich instruction and enable more adaptive, personalized learning. To fully leverage these benefits, we must embrace an outlook of innovation and experimentation, while ensuring access for all

learners. Rather than just digitizing traditional practices, we can reimagine education to nurture each student's unlimited potential with the assistive power of AI. Our vision should focus on possibility with AI as a gateway to expand human capacity, not conformity to conventions of the past.

Work in partnership: AI researchers and experts in Ontario universities and employers are key partners and guides around building the skills and knowledge required to be successful in the new economy. This includes how to think about evolving AI systems and the practices needed to use them responsibly.

Be constantly discerning and responsive to the continuous expansion of AI capabilities and uses: This is not a one-and-done. The guidelines, best practices, and tools available will constantly need to be revisited to keep pace with the changes brought by the exponential growth of AI and technology advancements in our world. Nimbleness and urgency, balanced with careful considerations, will be critical to ensuring we are as prepared for the continuous change ahead in education.

Responsible Use of AI Tools

Grand Erie recognizes that responsible uses of AI will vary depending on the context, such as a classroom activity or assignment. Teachers will clarify if, when, and how AI tools will be used, with input from students and families, while the school system will ensure compliance with applicable laws and regulations regarding data security and privacy. Appropriate AI use should be guided by the specific parameters and objectives defined for an activity. Below are some examples of responsible uses that serve educational goals.

Student Learning

- Aiding Creativity: Students can harness generative AI to spark creativity across diverse subjects, including writing, visual arts, and music composition.
- Collaboration: Generative AI tools can partner with students in group projects by contributing concepts, supplying research support, and identifying relationships between varied information.
- Communication: AI can offer students real-time translation, personalized language exercises, and interactive dialogue simulations.
- Content Creation and Enhancement: AI can help generate personalized study materials, summaries, quizzes, and visual aids, help students organize thoughts and content, and help review content.
- Tutoring: AI technologies have the potential to democratize one-to-one tutoring and support, making personalized learning more accessible to a broader range of students. AI-powered virtual teaching assistants may provide non-stop support, answer questions, help with homework, and supplement classroom instruction.

Teacher Support

- Assessment Design and Analysis: In addition to enhancing assessment design by creating questions and providing standardized feedback on common mistakes, AI can conduct diagnostic assessments to identify gaps in knowledge or skills and enable rich performance assessments. Teachers will ultimately be responsible for evaluation,

feedback, and grading, including determining and assessing the usefulness of AI in supporting their grading work. AI will not be solely responsible for grading.

- Content Development and Enhancement for Differentiation: AI can assist educators by differentiating curricula, suggesting lesson plans, generating diagrams and charts, and customizing independent practice based on student needs and proficiency levels.
- Continuous Professional Development: AI can guide educators by recommending teaching and learning strategies based on student needs, personalizing professional development to teachers' needs and interests, suggesting collaborative projects between subjects or teachers, and offering simulation-based training scenarios such as teaching a lesson or managing a parent/teacher conference.
- Research and Resource Compilation: AI can help educators by recommending books or articles relevant to a lesson and updating teachers on teaching techniques, research, and methods.

Pedagogy

Bloom's Taxonomy provides an ideal lens through which educators can integrate Generative AI tools into their teaching methodologies.

- **Knowledge:** Gathering and recall AI can be used to streamline the process of gathering and recalling factual information. Educators can guide students in using AI to quickly retrieve data, identify key concepts, or find examples that reinforce course material.
- **Comprehension**: Understanding and interpretation AI tools can assist in summarizing texts, translating languages, or even explaining complex ideas in simpler terms. This can help students in not just understanding but also interpreting subject matter more effectively.
- **Application**: Practical use of knowledge AI's potential in applying learned concepts in practical scenarios is immense. Whether it's using AI simulations for scientific experiments or applying mathematical concepts in coding, these tools can provide hands-on experience in a controlled, virtual environment.
- **Analysis**: Dissecting and questioning with AI, students can learn to analyze data, recognize patterns, and critically assess information. AI tools can help in breaking down complex problems and can be particularly useful in subjects like data science and statistics.
- **Synthesis**: Integration and creation AI can be a powerful ally in creative endeavours. From data visualization to creating film from text, AI tools can help students in synthesizing information and presenting that information in creative ways.
- **Evaluation**: Critical thinking and judgment, AI can be used to teach students about bias in data, the importance of ethical considerations, and the limitations of AI itself. It encourages critical thinking and fosters a deeper understanding of the technology's impact on society. They can also use AI tools for feedback and improving their own work using that feedback.
- *From **"Moving from Learning to Use AI to Using AI for Learning: Bloom's Taxonomy for Utilising Generative AI Tools"** by **Stephanie Holt**, Director of Learning and Teaching at DSB Mumbai*

AI & Mitigating Bias

As educators use AI to create lessons and resources, use AI in lessons and teach about AI to students, educators must consider how to mitigate bias in the material that is created. Below

is a list of meaningful ways to mitigate bias courtesy of Angela Stockman's *The English Teacher's Guide to AI*

Explicit Instruction:
Begin with teaching students about AI bias, so they can recognize and report biased outputs or suggestions.
Diverse Data Sets:
If students are working with datasets, ensure they use diverse and representative samples for any AI tasks, including textual analyses.
Multiple AI Tools:
Encourage students to use multiple AI tools and compare results, helping them identify any consistent biases.
Peer Reviews:
Encourage peer review sessions where students can discuss the AI-generated feedback they received, comparing and contrasting different perspectives.
Critical Thinking:
Stress the importance of not accepting AI suggestions at face value. Students should question and understand AI recommendations, especially in areas like grammar or style suggestions.
Transparency in Assignment:
Clearly specify when and how students can use AI tools, and what limitations or precautions they should observe.
Bias Detection Exercises:
Design classroom activities where students deliberately feed diverse content into AI tools to spot potential biases or shortcomings.
Feedback Channels:
Establish a clear channel where students can report biases they encounter while using AI tools, fostering a feedback-driven classroom environment.
Collaborative Exploration:
Organize group activities where students collectively explore AI outputs, allowing for a broader analysis of potential biases.
Ethical Use Discussions:
Host discussions on the ethical implications of AI, including biases, helping students understand the broader societal implications.
Continuous Updates:
Stay updated on the latest research on AI biases, especially as they pertain to language and literature, and integrate findings into classroom discussions and practices.
Contextual Analysis:
Encourage students to consider the cultural, historical, and social context of texts when evaluating AI-generated analyses or feedback, ensuring a holistic understanding.
External Expertise:
Invite AI experts or scholars who focus on AI ethics to talk to students, offering a deeper understanding of the current challenges and solutions.
Critical Analysis of Tools:
Regularly review the AI tools being used in the classroom for any reported biases and consider switching to more equitable alternatives when available.
Iterative Process:
Reinforce that AI is a tool and not an absolute authority. Encourage students to iterate their work based on a combination of AI feedback, personal reflection, and human input.

Guidelines for Ethical Use of AI Tools

- **Transparency**: Always disclose when and how AI was used in the creation of an assignment or project.
- **Original Thought**: Use AI as a supplement, not a replacement, ensuring your work primarily represents your own ideas and understanding.
- **Respect Copyright**: Do not input copyrighted texts or materials into AI systems without proper authorization.
- **Privacy**: Avoid entering personal information or that of classmates into AI tools, especially without consent.
- **Consent**: Always get permission before using another student's work in conjunction with AI, even if it's just for analysis or improvement suggestions.
- **Critical Thinking**: Scrutinize suggestions or outputs from AI. Don't accept them blindly; they aren't always correct or the best choice.
- **Understanding Over Dependency**: Instead of relying solely on AI for corrections, strive to understand the rationale behind the suggestions.
- **Limit Plagiarism**: Use AI tools ethically to check for unintentional plagiarism, but never to rewrite or "spin" content to bypass plagiarism detectors.
- **Avoid Misrepresentation**: Don't use AI to falsely enhance or modify your capabilities, such as faking a certain reading level or vocabulary.
- **Respect Classroom Policies**: Always adhere to class, school and board guidelines/procedures concerning AI use, even if you disagree or find them restrictive.
- **Feedback Loop**: If using AI for iterative feedback, ensure that the tool is not merely reinforcing its own biases or errors.
- **Cultural Sensitivity**: Be wary of AI biases. If using AI for content suggestions, be critical and avoid perpetuating stereotypes or misinformation.
- **Stay Updated**: AI tools evolve quickly. Regularly check if the tools you're using have been updated or if their terms of use have changed.
- **Share and Educate**: If you find valuable insights or ethical concerns about an AI tool, share with classmates and teachers to foster collective learning.
- **Ethical Tool Selection**: Opt for AI tools that are transparent about their data usage policies and are committed to ethical practices.

Courtesy of Angela Stockman, The English Teacher's Guide to AI

Using AI Responsibly EVERY Time

from AI for Education & Vera Cubero 2023

Which AI Tool Should I Use?

Microsoft Copilot
Copilot, a large language model developed by Microsoft, is a machine learning model that is able to generate human-like text based on the input provided.

While Copilot does not have direct Internet access, its responses include links to Internet-based resources to verify the accuracy and credibility of the information provided.

This tool is available to use in Grand Erie and can be accessed in a few ways: **copilot.microsoft.com**, as a sidebar in Microsoft Edge (click the icon at the top right of the screen in MS Edge to activate the sidebar), or **bing.com** by selecting "copilot". Copilot uses a GPT-4 engine.

- Microsoft has more data and privacy protections in place for children and young people compared to other platforms
- Copilot in Bing has data retention and deletion policies...That means you can better control your data!
- Personal and company data are protected when using Bing chat and if you are logged in using your board credentials
- Microsoft does not collect location data from users
- Any prompts that are inputted into Copilot or anything created with Copilot is immediately owned by Microsoft. They can use prompts and creations (without paying you) however they see fit. So, if students come up with a super amazing prompt that turns Copilot into a tutor for your class...Microsoft will own that prompt and could use/sell/share
- It can generate images based on user prompts
- It can accept images and voice as prompts and respond with text
- Visual Search allows users to input images into Copilot and ask questions about them. You can ask questions about images that are difficult to describe, for example; get a recipe for a dish you don't know the name of, identify a dog breed you don't recognize, and much more. To use Visual Search, click on the camera icon in the input bar in Copilot, upload a picture from your device or provide a website link, and ask away!
- Provides more accurate and nuanced responses because it runs on GPT-4 which is 10 times more advanced than its predecessor, GPT-3.5. This enhancement enables the model to better understand the context and distinguish nuances, resulting in more accurate and coherent responses
- Connected to the internet and is continuously trained on new data

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Grand Erie District School Board

TO: Audit Committee

FROM: Rafal Wyszynski, Superintendent of Business & Treasurer

RE: **Audit Reports – Recommendations Tracking**

DATE: June 12, 2025

Overview

Grand Erie District School Board (Grand Erie) strengthens its commitment to continuous improvement, accountability, and operational excellence through reports and recommendations provided through Internal Audits. This update focuses on revisiting the recommendations from internal audits completed over the past five years.

The objective is to extract and assess key findings from prior audits so that the Audit Committee has comfort that appropriate follow-up actions have been taken and that identified risks have been mitigated. This approach not only ensures that previous recommendations are not overlooked but also helps us identify recurring themes, risks, and opportunities to further improve our operations This work highlights the Board's actions with respect to sound governance, risk management, and the ongoing enhancement of internal controls.

To ensure transparency and accountability, we will provide annual updates to the Audit Committee each June. These updates will summarize key audit findings, highlight progress made, outline any remaining challenges, and offer new recommendations where necessary.

The following table provides insight into prior internal audits, along with the current status of significant recommendations. This overview is intended to give the Audit Committee a clear line of sight into the nature of the findings, the actions taken in response, and any outstanding items that require further attention.

Audit Type	Recommendation	Status
Fraud Risk (2020)	Review Cyber Security program (focused on fraud risk element)	Completed
	Define fraud policy and procedures	Planned for 2025-26
	Introduce a conflict of interest policy	Planned for 2025-26

Audit Type	Recommendation	Status
Remote Learning & Privacy (2021)	Update content (policies/procedures) related to privacy on Grand Erie website	80% Complete
	Inventory of PI/PHI and system managing PI/PHI is not maintained formally. Additionally, Grand Erie does not have defined and documented enterprise-wide data classification policy	40% Complete, ongoing

Audit Type	Recommendation	Status
Student Recruitment (2022)	Formalize the existing method related to projections by identifying and monitoring the factors in the changing environment, trend analysis and documenting the factors/ assumptions used for recruitment projections	80% Complete
	Formalize documentation around student recruitment strategies and update as required	Completed

Audit Type	Recommendation	Status
Student Mental Health (2023)	No significant recommendations	Completed

Audit Type	Recommendation	Status
Math Achievement Strategy (2024)	Develop a needs-based model to allocate resources to schools. This would involve a phased strategy for distributing the time of coaches, which delivers more support in initial years for math sections of priority schools	Completed
	Adopt AI technologies to ensure the board can effectively respond to potential changes in Ministry funding for math priorities	Ongoing
	Define additional KPIs to measure and monitor the implementation of the Math Achievement Action Plan	Completed, but ongoing monitoring

Respectfully submitted,

Rafal Wyszynski
Superintendent of Business & Treasurer

KPMG Regional Internal Audit

2025-2027 IA Plan

Grand Erie District School Board

FOR APPROVAL

June 12, 2025

Disclaimer

This document has been prepared by KPMG LLP ("KPMG") for the Grand Erie District School Board ("GEDSB" 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 2024-25 Statement of Work dated November 24, 2024.

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 the participating boards or for any purpose other than set out in the Engagement Agreement. This report may not be relied upon by any person or entities other than the participating boards, 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 document 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 the participating boards nor are we an insider or associate of the participating boards. Accordingly, we believe we are independent of the participating boards and are acting objectively.

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Overview of the IA Planning Process

Overview of Internal Audit (IA) Plan

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

01

Good practice is to build a plan that addresses current needs of the organization aligned with the risk management priorities and stakeholders' expectations.

02

The initial IA plan was developed through layering a series of elements over the audit universe to identify audits that would address the highest risk and priority areas.

03

The starting point was the refresh of the risk universe which includes all potential school board risks. This contained inputs as described on slide 7.

04

The initial IA plan (as presented in this document) is based on the current information from the Risk Refresh process. Refer to appendix B – Risk Driver Analysis

05

The two proposed audits are to be presented to the Audit Committee by June 2025. The 2026/27 audit project selection will be re-confirmed in April 2026.

The key considerations are illustrated on the following page.

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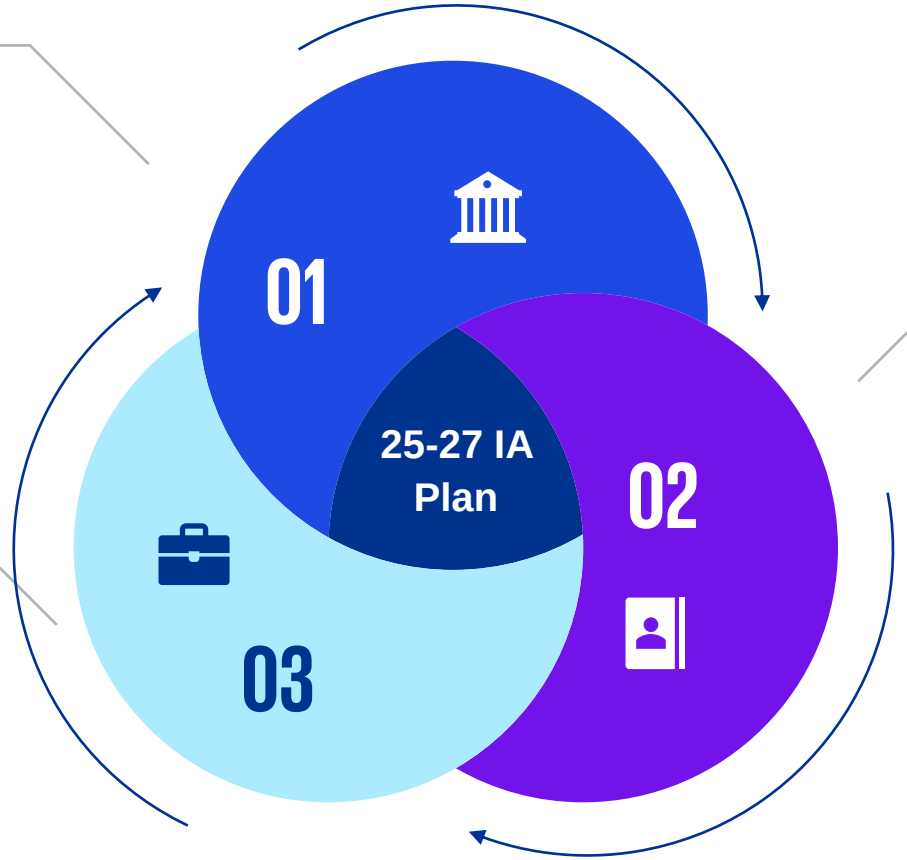
Internal Audit Planning – Our Three Step Process

IA Planning Inputs (Risk Refresh Survey)

Ensure the IA plan is developed considering each board's historical issues and challenges, risk reports, leadership perspective, sector risks and trends, and strategic and operating plan. This is achieved through the risk survey and a review of past audit history (refer to appendix A).

Audit Committee Input

Engage the Audit Committee and present relevant factors for scoping considered by RIAT.



Analyze Risk Survey Results

Results of the bi-annual risk survey are analysed and reviewed with management to validate risks and understand the unique risk universe for each board. Refer to appendix B – Risk Driver Analysis

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Summary of Risk Survey Results

How did RIAT analyze risk survey results?

RIAT reviewed the completed risk survey results and completed the following analysis:

01

Review of Risk Events

KPMG reviewed the significance rankings for the risk events within each risk category. The analysis was focused on risk events with a high to moderate significance ranking. Overall, two IT risk events (cyber attack and privacy breach) had the highest average risk rating. Common concerns noted by boards included Bill 194 and the impact on third party vendors, as well as available resources. One emerging risk event was highlighted in the top 10 – disruptive behaviour or conflict in the school environment escalated into disciplinary action or enforcement. This is a result of an increase in dysregulated behaviour that can lead to disruptive classrooms and/or unsafe school environment. This aligns with a new focus on student resilience within the student well-being risk category.

02

Review of Risk Drivers

RIAT reviewed the ranking of risk drivers within each risk category to identify trends that can provide further context to the significance rankings of the risk events. Drivers were rated in order of relevance to each board. Overall, the analysis of risk drivers informs the development of specific audit objectives that are addressed through the audit plan.

03

Comparison Across the South West Region

Finally, RIAT compared the results of the survey against all boards in the south west region. This provided insight it common risks and trends across all boards that may be addressed through horizonal auditing. In addition, RIAT compared results against the previous risk survey to gain an understanding of how risks have changed and how RIAT has responded.

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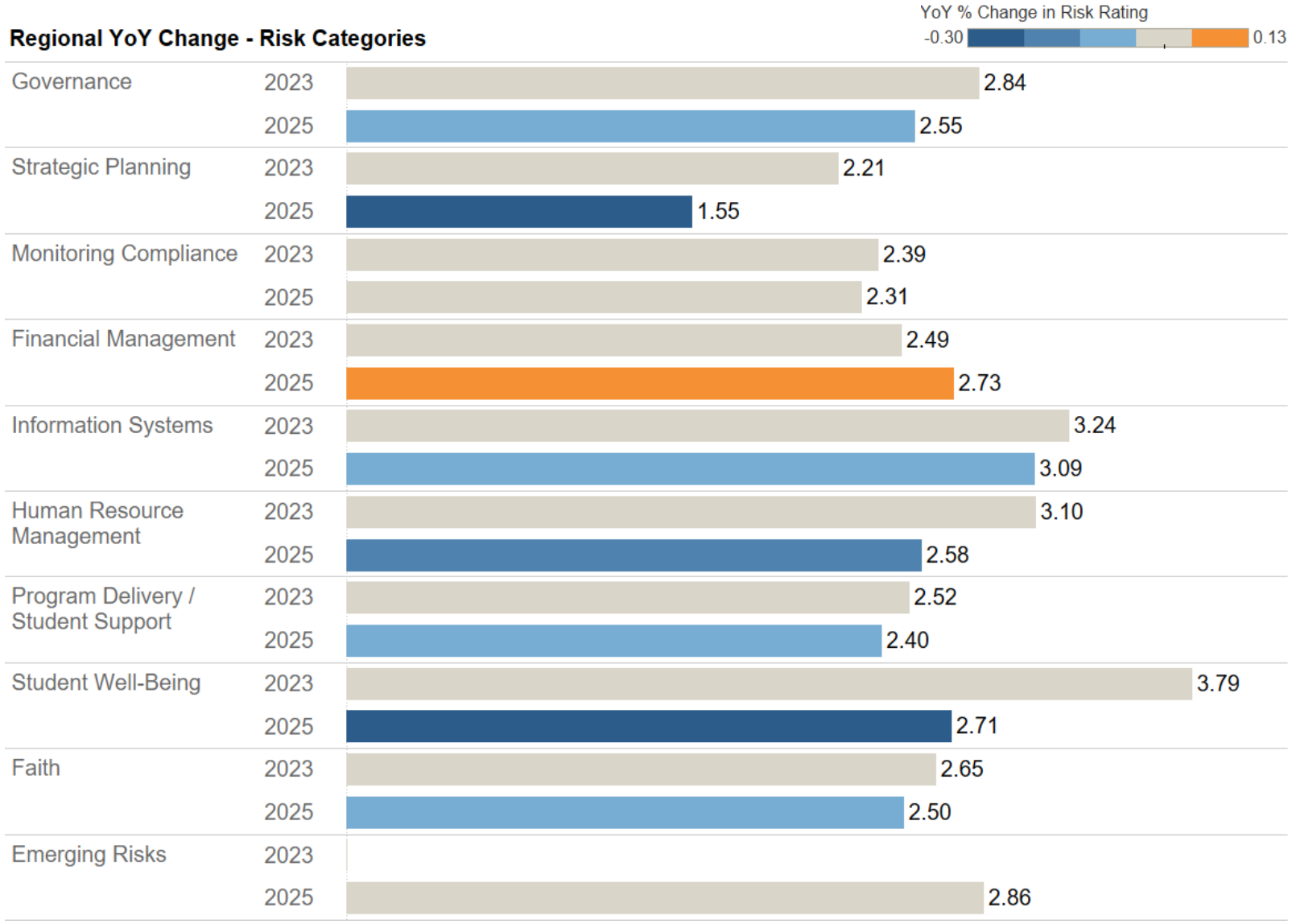
2025 Regional Risk Universe – How have things changed?

Year over Year Comparison

Overall, a number of risk categories saw a decrease in average risk rating when compared to the previous risk survey. This includes risk events within strategic planning, information systems, human resource management, student-wellbeing and faith.

A key success can be noted in the student well-being risk category. Over the past two years, RIAT has preformed various reviews on the work completed to support student and staff mental health. These reviews, and the strategies in place at each board, have given management confidence that appropriate actions have been taken to mitigate the impact of student well-being risk. As we look forward, there is an opportunity to transition this work to focus on student resilience.



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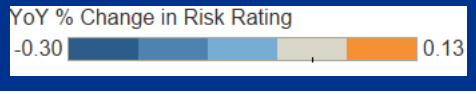
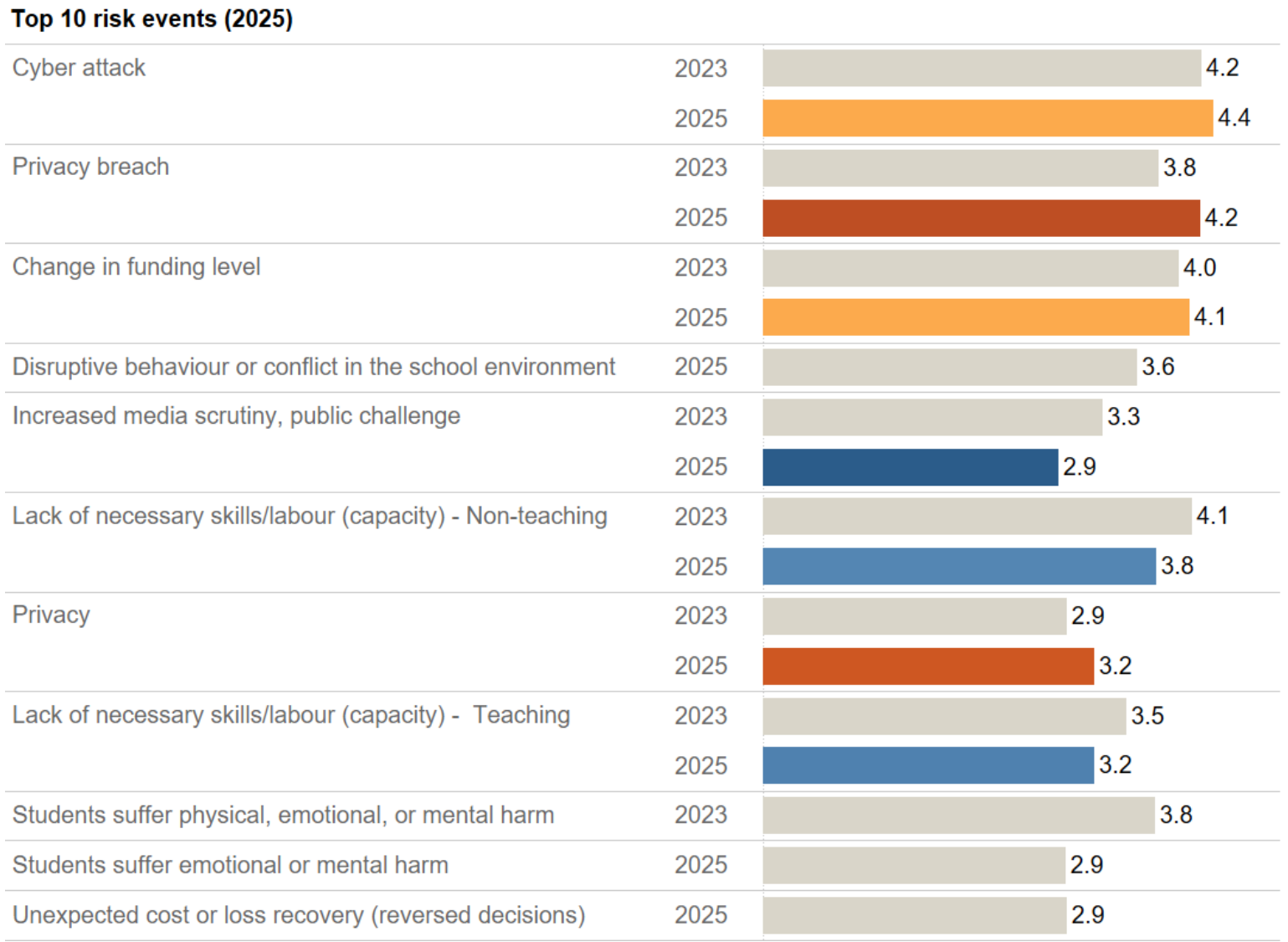
Top Risk Events

2025 Top Risk Events YoY Comparison

This bar graph comparison the rating of the top 10 risk events to the previous risk survey. Overall, the largest increases were seen in privacy concerns and increased media scrutiny. Several risk events, including cyber attack, changes in funding level, and privacy breaches were also top risks in the 2023 survey.

For the purposes of the risk survey, the risk of a privacy breach is defined as the potential for unauthorized access, disclosure, or destruction of personal information. The risk of privacy relates to potential threats to a board's personal information that arise from the activities of monitoring, data collection and surveillance.





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Top Risk Events (GEDSB)

Risk Analysis

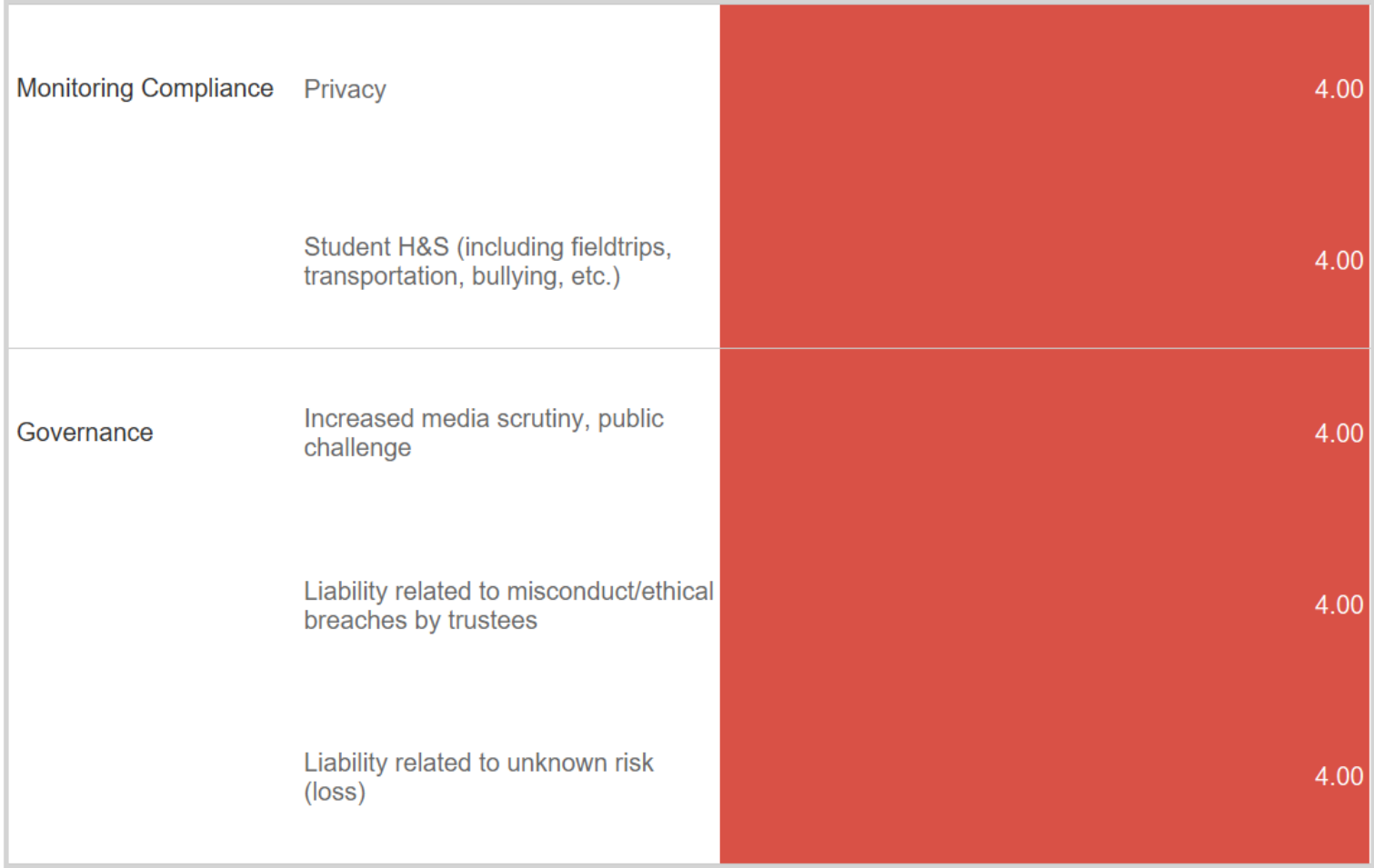
The top five risk events based on the risk refresh survey results from GEDSB are:

1. Monitoring privacy
2. Student health & safety
3. Increased media scrutiny
4. Liabilities related to misconduct/ethical breaches by Trustees
5. Liability related to unknown risk

Full details on risk drivers within each category can be found in appendix B: Risk Driver Analysis.

Risk Survey Analysis

Top 5 Risk Events for GEDSB (Average Score)



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Proposed IA Plan

Internal Audit Plan Development

How does RIAT develop the IA Plan?

Regional Internal Audit uses the following process to develop the IA plan:

1. RIAT uses an online risk evaluation survey to identify and evaluate risks.
2. The survey allows RIAT to review cross regional trends to prepare an internal audit plan (2026-2027) for the South Region that considers horizontal audit opportunities – with rationale.
3. Should a common audit not be feasible, KPMG RIAT will facilitate individual workshops based on board specific survey results.
4. The risk workshop held with the SBO of each board was summarized for the May/June Audit Committee meeting.
5. A minimum of two alternative audit projects/engagements will be proposed for Audit Committee's input and acceptance.

This approach allows KPMG to better understand the risks and use consistent risk event taxonomy across all school boards.

Overall, the 2025-27 IA plan should:

- Be based on the direction of the input from management and the Audit Committee.
- Agree with the engagement terms / statement of work for the outsourced RIAT services (e.g. types of deliverables, budget etc.).
- Involve commitment from subject matter experts prior to finalization of the audit plan.

To achieve these objectives, the following inputs are considered as part of the bi-annual risk refresh planning process:

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Internal Audit Planning

There were many commonly rated risk events across all the 10 boards that participated in the Risk Re-fresh Survey. As a result, RIAT identified potential audit topics that address risk drivers (**especially those correlated with risk shocks**) within five themes. Note that risk shock refers to an unexpected event that disrupts a board's risk environment, leading to significant changes in risk exposure or the risk landscape

Five audit themes informed by common risks rated with high significance

Strategy, Governance, Leadership

1. Leadership Change & Culture (E)
    a. Board Leadership
    b. School Principals
2. Crisis Management Training & Governance (H)

Information Systems

3. Third party security assessment (E) (H)
    a. Embedding AI
    b. Dependency

Program Financial Management

4. Fulfillment of ministry directives tied to funding (H) (C)
5. Program Sustainability Assessment (E)
6. Change management: program discontinuation

Human Resource Mgmt.

7. Professional Development Planning & Strategy (H)
8. Attendance Support (H)(DA)

Student Achievement & Resilience

9. Student engagement / re-engagement
    a.Social Emotional Learning (E)
    b.Student Supports (H) (E)
10. Student achievement initiative monitoring
    a. Attendance monitoring (H) (DA)
    b.Math Achievement (H)(DA)

Legend

(C) Indicate audit would have a significant compliance focus.
(DA) Indicates audit would leverage data analytics.
(E) Emerging Risk
(H) Indicates the engagement would be horizontal.

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Audit Plan Development - GEDSB

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

Audit Theme	Factors Impacting Scoping for GEDSB
IT Capacity Management	The review of IT capacity would address: • The risk that legacy systems and aging IT infrastructure are not keeping pace with the organizational needs of the board. Potential scope of the audit may include: • Review of the processes to monitor and manage system capacity. • Review of processes to ensure the board is monitoring IT capabilities and planning for future capacities on a regular cadence. • Review of the cost of IT program delivery to determine value for money.
Program Continuity & Sustainability Assessment (E)	The review of the sustainability of select program(s) would address: • The risk of changes in funding levels, change in demographics, and uncontrollable external events are impacting the ability to maintain the delivery of programs. Potential scope of the audit may include: • Evaluation of the economical, efficient and effective use of resources to meet intended performance objectives/goals.
Crisis Management Training & Governance (H)	The review of the board's crisis management training & governance would address: • The risk of media scrutiny and public challenge resulting in increased complexity of governance matters requiring enhanced board education on emerging threats/ risks (e.g. geo-political factors). Potential scope of the audit may include: • Review of the training and awareness of leadership and trustees and the related processes. • Internal communication systems and policies that govern overall preparedness and response to a prolonged high risk crisis events.
Third party security assessment (E) (H) • **Dependency**	A third party security assessment would address: • The risk that the board's response to Bill 194 is inadequate to safeguard personal and sensitive data. Potential scope of the audit may include: • Review of select third party contracts to ensure alignment with the board's privacy and cyber security regulations (i.e., comply with Bill 194). • Evaluation of the board's vendor onboarding process, including a review of how vendors are vetted for data security practices and their compliance with Bill 194. • Evaluation of the board's monitoring practices for continuous oversight of third-party IT vendors.

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Appendices

Appendix A: Other Considerations

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	2024-2025	Total
Advisory									
Attendance Support & Employee Assistance Programs	1								
Attendance Support Program - Needs Assessment								1	
Fraud Risk Assessment			1						
Remote Learning Privacy Review				1					
Student Achievement in Math - Initial Assessment of Math Achievement Action Plan							1		
Student Recruitment					1				
Unsupported Capital Management		1							
Assurance									
Enrolment Management	1								
Student Mental Health Policy and Strategy Implementation						1			
Total	**2**	**1**	**1**	**1**	**1**	**1**	**1**	**1**	**9**

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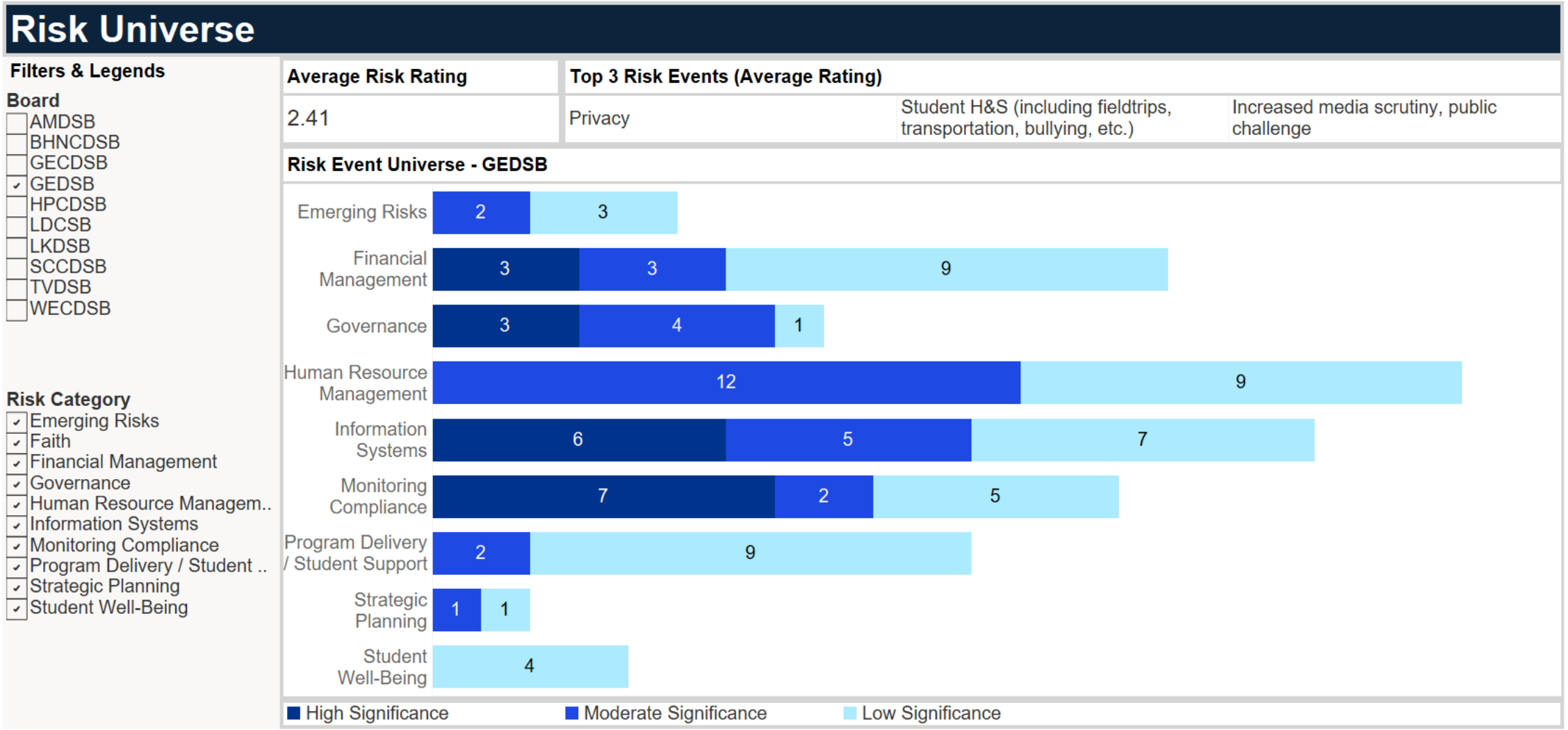
Appendix B: Risk Driver Analysis

Overview of Risk Survey Results

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



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Risk Driver Analysis

The dashboard below highlights the top human resources risk events and drivers based on the risk refresh survey results. The left hand bar graphs notes the ranking of the governance risk events, while the right hand chart provides the prioritized ranking of risk drivers for the category.

Risk Event and Driver Analysis

Board
- ○ AMDSB
- ○ BHNCDSB
- ○ GECDSB
- ● GEDSB
- ○ HPCDSB
- ○ LDCSB
- ○ LKDSB
- ○ SCCDSB
- ○ TVDSB
- ○ WECDSB

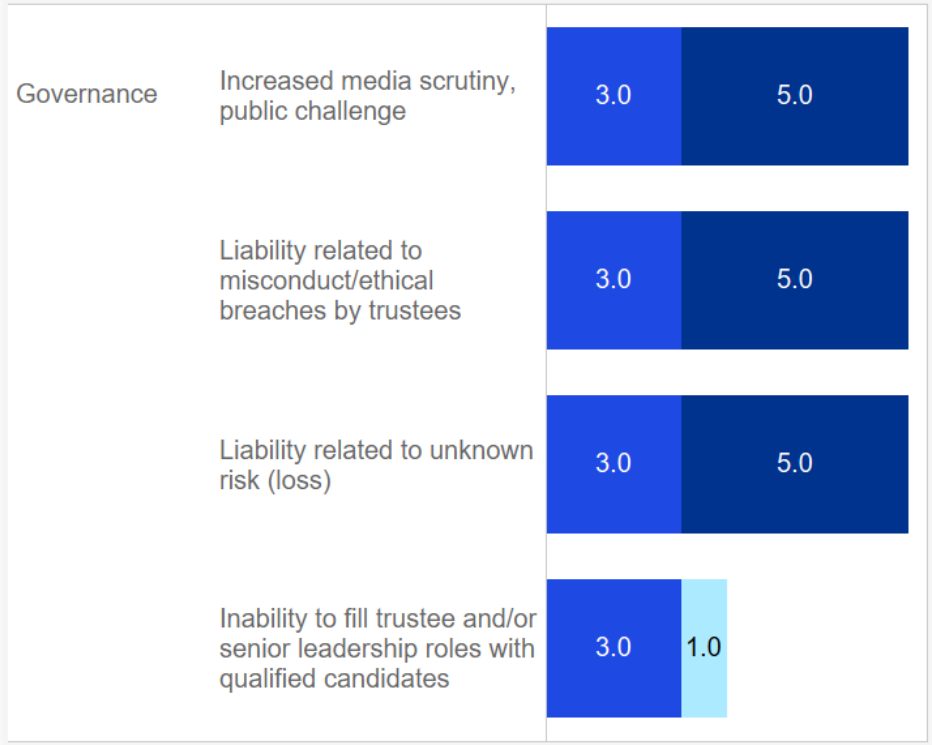
Select Risk Category:
- ○ Emerging Risks
- ○ Faith
- ○ Financial Management
- ● Governance
- ○ Human Resource Mana..
- ○ Information Systems
- ○ Monitoring Compliance
- ○ Program Delivery / Stud..
- ○ Strategic Planning
- ○ Student Well-Being

Response
- ■ High Significance
- ■ Low Significance
- ■ Moderate Significance

Top 5 Risk Events (Average Rating)

Privacy	Student H&S (including fieldtrips, transportation, bullying, etc.)	Increased media scrutiny, public challenge	Liability related to misconduct/ethical breaches by trustees	Liability related to unknown risk (loss)

Risk Event Analysis



Risk Driver Analysis (Ranked Order: 1=High, 10=Low)

Increasing complexity of governance matters requiring enhanced board education and competency	1.0
Not adequately identifying and planning for adverse effects of a changing climate (e.g. heat wave, extreme rain or s	1.0
Lack of continuity or emergency response to manage plausible events (e.g., hazards, catastrophes, pandemics) while m	2.0
Lack of processes in place to handle political turbulence (government/policy changes)	2.0
Opinions, feelings, issues and dilemmas are not openly discussed	3.0

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Risk Driver Analysis

The dashboard below highlights the top compliance monitoring risk events and drivers based on the risk refresh survey results. The left hand bar graphs notes the ranking of the compliance monitoring risk events, while the right hand chart provides the prioritized ranking of risk drivers for the category.

Risk Event and Driver Analysis

Board
- ○ AMDSB
- ○ BHNCDSB
- ○ GECDSB
- ● GEDSB
- ○ HPCDSB
- ○ LDCSB
- ○ LKDSB
- ○ SCCDSB
- ○ TVDSB
- ○ WECDSB

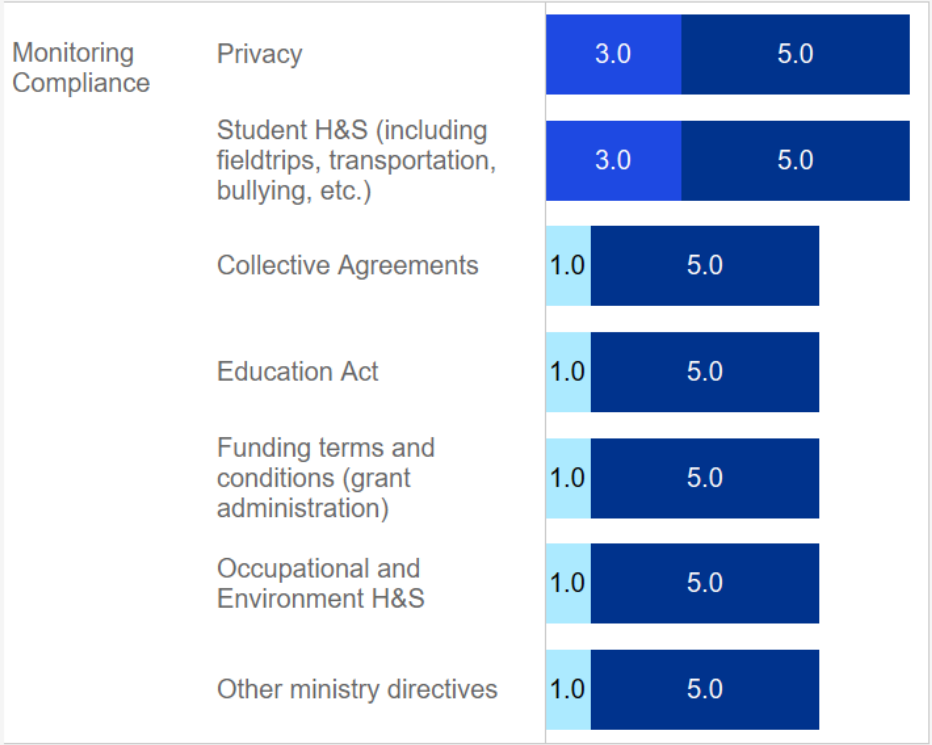
Select Risk Category:
- ○ Emerging Risks
- ○ Faith
- ○ Financial Management
- ○ Governance
- ○ Human Resource Mana..
- ○ Information Systems
- ● Monitoring Compliance
- ○ Program Delivery / Stud..
- ○ Strategic Planning
- ○ Student Well-Being

Response
- ■ High Significance
- ■ Low Significance
- ■ Moderate Significance

Top 5 Risk Events (Average Rating)

Privacy	Student H&S (including fieldtrips, transportation, bullying, etc.)	Increased media scrutiny, public challenge	Liability related to misconduct/ethical breaches by trustees	Liability related to unknown risk (loss)

Risk Event Analysis



Risk Driver Analysis (Ranked Order: 1=High, 10=Low)

No assigned responsibility to monitor changes to requirements	1.0
Unqualified staff, lack of awareness and/or skill to interpret requirements for policy/other regulatory requirements	1.0
Staff and other stakeholders are not trained on compliance requirements	2.0

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Risk Driver Analysis

The dashboard below highlights the top information systems risk events and drivers based on the risk refresh survey results. The left hand bar graphs notes the ranking of the information systems risk events, while the right hand chart provides the prioritized ranking of risk drivers for the category.

Risk Event and Driver Analysis

Board

- ○ AMDSB
- ○ BHNCDSB
- ○ GECDSB
- ◉ GEDSB
- ○ HPCDSB
- ○ LDCSB
- ○ LKDSB
- ○ SCCDSB
- ○ TVDSB
- ○ WECDSB

Select Risk Category:

- ○ Emerging Risks
- ○ Faith
- ○ Financial Management
- ○ Governance
- ○ Human Resource Mana..
- ◉ Information Systems
- ○ Monitoring Compliance
- ○ Program Delivery / Stud..
- ○ Strategic Planning
- ○ Student Well-Being

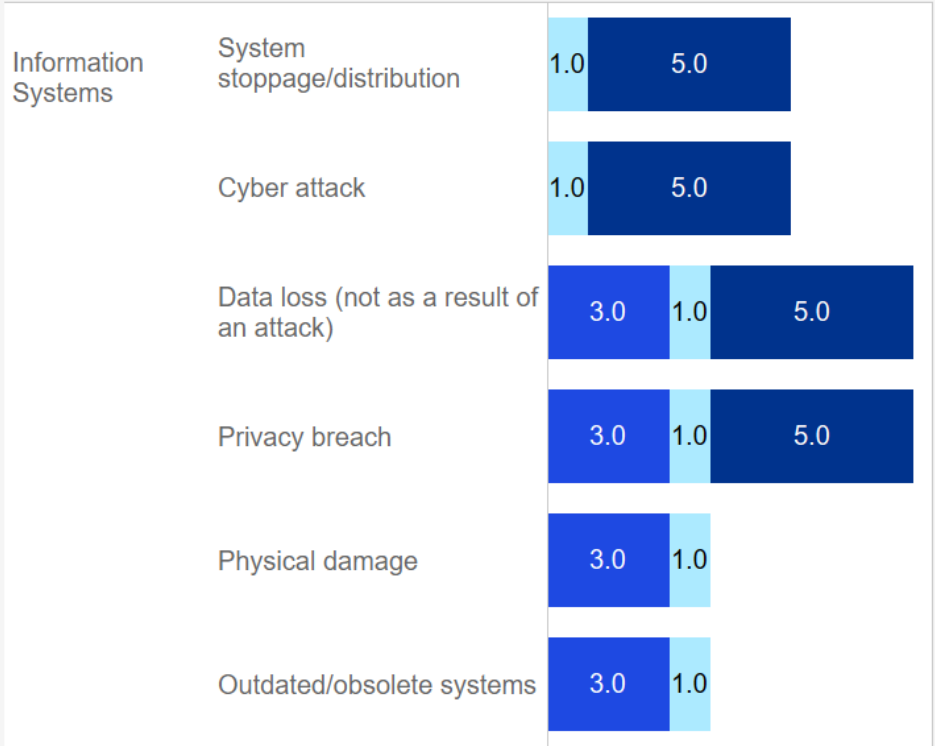
Response

- ■ High Significance
- ■ Low Significance
- ■ Moderate Significance

Top 5 Risk Events (Average Rating)

Privacy	Student H&S (including fieldtrips, transportation, bullying, etc.)	Increased media scrutiny, public challenge	Liability related to misconduct/ethical breaches by trustees	Liability related to unknown risk (loss)

Risk Event Analysis



Risk Driver Analysis (Ranked Order: 1=High, 10=Low)

Insufficient IT budget to deliver on priorities	1.0
Lack of awareness on privacy/cyber risks by staff, students, ..	1.5
IT Infrastructure and programs are not maintained or aging a..	2.0
Insufficient IT operational resiliency	2.0
Ineffective IT safeguards by third parties in outsourced syste..	2.5
Reliance on legacy/obsolete systems that cannot be adapte..	2.7
Systems are not adequately secured	3.0
Absence of a digital strategy (hardware, software, network a..	3.0
IT resources are not allocated to effectively meet and/or ada..	3.0
IT infrastructure (including networks) are not regularly monit..	4.0
Disaster recovery planning is non-existent or outdated	4.5
There is no formal IT Governance structure in place (roles, d..	4.5
A data management plan does not exist, is outdated, or not i..	6.0
Reliance on systems that cannot be scaled for teaching and ..	6.0
Lack of competency and/or assigned responsibility to regula..	7.0
There is no formal information security process established	9.0
Adoption of new technologies (apps, Bring Your Own Device..	10.0

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Millards
Chartered Professional Accountants

June 12, 2025

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, 2025, 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. Copies of all minutes of meetings of trustees and directors;

      B. Information relating to any known or probable instances of non-compliance with legislative or regulatory requirements, including financial reporting requirements;

      C. 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, 2025 to March 31, 2026 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 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, 2025, to March 31, 2026 ("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, 2026 and for the period from September 1, 2025 to March 31, 2026.

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 McInally, CPA, CA
Partner

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

_____
Mr. Rafal Wyszynski, Superintendent
of Business & Treasurer

June 12, 2025
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, 2025, 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 (hereinafter referred to as the financial statements).

In our opinion, the accompanying financial statements present fairly, in all material respects, the consolidated financial position of the board as at August 31, 2025, 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 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:

- 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.

Millards
Chartered Professional Accountants

June 12, 2025
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, 2025.

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 12, 2025. 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 start and before 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.

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)	We performed a walkthrough of management's process for recognizing revenue and performed the design and implementation of controls on the revenue recognition system. 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. Substantive testing of revenues, including the consistent application of accounting policies and perform testing of samples in detail. Substantive Analytical procedures
Management override of controls - Assurance standards include the presumption of a significant risk of management override of controls. (Significant Risk)	We will engage in periodic fraud discussions with certain members of management and others, including the Audit Committee. 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. 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.
Retirement and other future benefits (High Risk)	Substantive procedures Use of Actuary to support valuation of benefits.
Transportation Expenses (High Risk)	Substantive procedures, analytical procedures and test of control.
Payroll Expenses (High Risk)	Analytical procedures, and dual purpose tests of control and details.

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 11, 2025
Start of audit field work	August 11, 2025
End of audit field work	October 24, 2025
Present audit findings letter to audit committee	November 13, 2025

Engagement Team

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

Name	Role	Contact Details
Matt McInally	Partner	mattmcinally@mrrca.com
Jeff Gilbert	Manager	jeffgilbert@mrrca.com
Matthew Kohls	Staff Accountant	matthewkohls@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 estimated audit engagement fee of $65,500, for the year ending August 31, 2025, 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 McInally, CPA, CA
Partner

Encl.

Grand Erie District School Board

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

FROM: Rafal Wyszynski, Superintendent of Business & Treasurer

RE: **Budget Development 2025-26**

DATE: June 9, 2025

Recommended Motion: Moved by _____ Seconded by _____
THAT the 2025-26 Operating budget of $425,435,645 be forwarded to the June 23, 2025 Regular Board meeting for approval.

Recommended Motion: Moved by _____ Seconded by _____
THAT the 2025-26 Capital budget of $21,865,860 be forwarded to the June 23, 2025 Regular Board meeting for approval.

Background

Core Education Funding (Core Ed) is the Ministry of Education's (Ministry) primary funding mechanism for school boards in Ontario. The funding model takes into consideration the unique circumstances of students, schools and school boards, resulting in each school board generating different funding amounts based on their particular factors in a way that is meant to provide for an equitable education for all students across the province. Core Ed is intended to:

- Operate in a fair and non-discriminatory manner across all four school board systems,
- Protect funding for certain priorities, including special education, Indigenous education, and student mental health,
- Allow school boards some flexibility to decide how funds will be allocated to each school and program based on local need,
- Promote school board accountability by ensuring that school boards report consistently and publicly on how they spend the funding they receive.

The Ministry is increasing Core Education Funding for the 2025-26 year by $953.5 million, or 3.3%, compared to 2024-25. Together with other investments, this represents $30.7 billion in total operating education funding for the 2025-26 school year. This year's allocation includes targeted investments for labour-related changes, transportation, and internal audit.

Grand Erie District School Board's (Grand Erie's) Senior Administration has analyzed the Core Ed allocations and the Responsive Education Programs (REPs), reviewed both Ministry and Grand Erie priorities, considered the annual public consultation survey, assessed enrolment projections, established preliminary staffing levels, and considered various expense models to arrive at a balanced budget. As the release of the 2025–26 Core Education funding model did not occur until late May, Senior Administration developed several assumptions to proactively assess expense levels, aiming to maintain a cost structure similar to 2024–25, as enrolment, while increasing, is expected to remain relatively comparable to the previous year.

Grand Erie takes into consideration many factors when determining which expenditures ultimately become presented to the Board of Trustees for approval. In anticipation of the budget development process this year, Senior Administration launched an informative, public-

facing budget section on Grand Erie's website to highlight information about Grand Erie's budget process, timelines, as well as budget reports from prior years.

This important information can be found here.

The 2025-26 Budget has been aligned to support the Multi-Year Strategic Plan (MYSP) and investments embedded in the budget continue to support Grand Erie's collective priorities as well as the goals within each of the Annual Learning and Operating Plans.

Other factors that required additional consideration were:

- Core Ed benefit benchmarks do not provide offsets to government-imposed increases to statutory benefits such as the Canadian Pension Plan (CPP) and Employment Insurance (EI).
- The non-salary benchmarks provided in Core Ed (technology, textbooks, materials) have not increased, despite continued inflationary pressures driving up the costs of goods and services.

Core Ed Budget Highlights

- A $1 per hour increase in education worker salaries. This increase is also being applied to non-union non-management salary benchmarks.
- A 2.5% increase in teacher, Principal and Vice-Principal salaries. This increase is also being applied to managerial staff funded through the School Operations Allocation, as well as non-executives funded through the Board-Based Staffing Allocation. This is also the second year of the new Principal and Vice-Principal salary grid and allowance structure.
- Employee Life and Health Trust benefits funding amounts have been adjusted to reflect the outcome of the 2022-26 collective agreements for all employee groups.
- The Ministry has updated benchmarks for the second year of a five-year phase-in for 2021 Statistics Canada census data.
- The Ministry is providing a 2% 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 online learning and in-person and credit load benchmarks are being updated on to the assumption of the proportion of secondary students taking one online credit during the regular school day, equivalent to 16%.
- The Supports for Students Fund (SSF) is continuing for the 2025-26 school year.

On May 23, 2025, the Ministry released the Core Ed. Finance Committee meetings were held in February and May to update the Board of Trustees on the progress of budget development and to share insights from the consultation process. These meetings provided transparency on financial planning and highlighted how input from all departments across the district was being incorporated. Grand Erie also consulted with all stakeholders through a budget survey which provided an opportunity for students, staff, parents/caregivers and public stakeholders to provide feedback on the budget process as well as which areas of budget required additional investment.

This feedback was intended to provide guidance to Senior Administration on the direction of investments for 2025–26. Our consultation plays a critical role in shaping our path forward by offering perspectives that reflect the needs and values of our communities. Input is carefully weighed alongside allocations, legislative requirements, and system priorities to ensure that decisions support the pillars within our MYSP. This collaborative and transparent approach enables Grand Erie to fulfill its governance responsibilities while supporting the development of a balanced and fiscally responsible budget.

Important Budget Updates

- **Enrolment**

  Grand Erie's enrolment analysis indicates sustained growth across both the elementary and secondary panels, as illustrated in the table below:

	2024-25	2025-26		
Summary of Enrolment	**Estimates**	**Estimates**	**Change**	**Change (%)**
Elementary ADE	19,900	**20,025**	125	0.6%
Secondary ADE	8,000	**8,060**	60	0.8%
Total ADE	27,900	**28,085**	185	0.7%

  Note: ADE represents Average Daily Enrolment

- **Revenue**

  Appendix A provides a preliminary comparison of Grand Erie's total revenues for 2025-26 when compared to the Estimates Budget approved by the Board of Trustees for 2024-25.

  Overall, Grand Erie's operating allocation for 2025-26 is projected to be $425 million, a $28.1 million (or 7.1%) increase over 2024-25. Grand Erie's enrolment has increased slightly over the prior year's budget leading to modest increases across many Core Ed allocations. However, the majority of the increases are attributed to salary benchmark adjustments introduced by the Ministry, which were confirmed through collective agreements with both unionized and non-unionized employee groups.

  - The following Core Ed grants had significant increases when compared to the 2024-25 budget:
    - Classroom Staffing Fund +$24.9m
    - Learning Resources Fund +$5.6m
    - Special Education Fund +$4.6m
    - School Facilities Fund +$1.4m
    - Student Transportation Fund +$1.1m
    - School Board Admin Fund +$0.5m
  - The Student Transportation Fund increase is especially important as the funding has significantly closed the deficit within this envelope. For the 2024-25 school year, the transportation envelope was under-funded by $1.35 million; this has now been reduced to a deficit of $193,000.
  - In addition, the REPs totalling $4.1 million have been allocated to Grand Erie for 2025-26. Figure 1 on the next page summarizes these grants and compares them against 2024-25.
  - 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. Refer to the table of rates in Appendix B.

- **Staffing**

  Staffing costs continue to represent the highest investment in Grand Erie's operating budget. The 2025-26 budget is proposing an additional investment of 13.9 Full-Time Equivalent (FTE) positions across Grand Erie over the approved 2024-25 Budget. Of these 13.9 FTE positions, 12.9 (or 93%) are direct investments into classroom staff. Appendix C provides a summary of the changes to FTE as compared to 2024-25. Some of the net new positions are highlighted as follows:

  - **5.0** Educational Assistants
  - **5.0** Early Childhood Educators
  - **2.9** Elementary and Secondary Teaching Positions
  - **1.5** Custodial Services Positions
  - **1.5** Child and Youth Workers
  - **1.0** School Administrator
  - **1.0** Additional Support for Multi-Lingual Learners

Responsive Education Programs	2024-25	2025-26
Cooperative Education Supports for Students with Disabilities Pilot	-	69,000
Critical Physical Security Infrastructure	139,200	139,200
De-streaming Implementation Supports	39,700	-
Early Childhood Educator PD (*)	39,055	-
Early Reading Enhancements: Reading Screening Tools	175,200	175,200
Education Staff to Support Reading Interventions	997,900	1,080,500
Entrepreneurship Education Pilot Projects	30,000	30,000
Experiential Professional Learning for Guidance Teacher-Counsellors	46,500	46,500
Grade 10 Civics to Legislature (*)	28,390	-
Health Resources, Training and Supports	15,800	15,800
Indigenous Graduation Coach Program	282,800	282,800
Learn and Work Bursary	21,000	21,000
Licences and Supports for Reading Programs and Interventions	170,800	172,200
Math Achievement Action Plan: Board Math Leads	166,600	166,600
Math Achievement Action Plan: Digital Math Tools	200,100	200,700
Math Achievement Action Plan: School Math Facilitators	987,200	1,128,600
Mental Health Strategy Supports - Emerging Needs	16,200	16,200
Skilled Trades Bursary Program	14,000	14,000
Special Education Additional Qualifications (AQ) Subsidy for Educators	13,400	13,800
Special Education Needs Transition Navigators	114,200	115,400
Summer Learning for Students with Special Education Needs	135,400	136,800
Summer Mental Health Supports	186,200	218,600
Transportation & Stability Supports for Children and Youth in Care	-	155,500
Grand Erie District School Board Total	**3,819,645**	**4,198,400**
**Added after original 24-25 REP Announcement*		

Figure 1: Responsive Education Programs

- **Significant non-Staffing Investments**
  - $681,000 for additional support for supply teachers, educational assistants, and early childhood educators
  - $700,000 for support for the final three years of a 25-year energy performance contract, offset entirely by savings brought on by reductions in carbon taxation.
  - $330,000 for increased facility operating costs (snow, waste removal, and custodial supplies) as well as new vehicles to replace an aging fleet.
  - $300,000 for inflationary costs with respect to IT Software Licenses, offset by a deferral on Grand Erie's device procurement strategy to better align technology needs with users.
  - $94,000 for increased insurance (Property, Liability and Vehicle)
  - $50,000 for resources for Specialized Services
  - $16,000 additional investment into school budget allocations
  - $40,000 for additional professional development for Educational Assistants

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

- **Budget Survey**
  During the budget development process, Grand Erie released its annual budget survey. The 2025-26 survey was open from March 18, 2025 to April 4, 2025. In total, there were 984 responses to the survey.

  Survey respondents were asked to rank their top 5 areas they believe should receive greater financial support within the 2025-26 budget. The top 5 areas included:
  - specialized services
  - technology
  - facilities upgrades
  - literacy resources and professional development
  - school culture and well-being supports

The budget survey revealed that specialized services and additional Educational Assistants were top priorities among respondents. In response, Grand Erie's investment in five additional permanent full-time Educational Assistants demonstrates a clear commitment to incorporating stakeholder feedback into Grand Erie's financial decision-making, reinforcing transparency and alignment with community needs.

- **Additional Input**
  Budget items submitted for consideration include:
  - Trustee budgets (see Appendix E)
  - upgrade school facilities
  - additional supports for STEAM (Science, Technology, Engineering, Arts and Math), the Arts (Music, Arts, Drama)
  - equity and inclusion
  - trades equipment
  - athletics and athletic programs

- **Capital**
  The draft Capital Budget for 2025-26 is attached as Appendix F.

- **Outlook**
  Senior Administration is pleased to present draft revenue and expenditures for the 2025–26 school year that demonstrate a balanced financial position. This budget continues to address high-priority system needs while maintaining a fiscally responsibility approach.

  The development of this year's budget occurred within a complex and evolving framework, shaped by compressed timelines, economic and political uncertainty, ongoing underfunding of absenteeism costs, increased cybersecurity vulnerabilities, and growing demands related to aging infrastructure within facilities, technology, an aging fleet, and a desire to modernize many resources across the district.

  Despite these significant challenges, Senior Administration is proud to put forward the 2025-26 budget which prioritizes direct investment in classrooms. This commitment is reflected in the allocation of additional staffing and expanded supports that will enhance the learning environment and contribute positively our staff and students. The 2025–26 budget represents a careful and strategic balance; one that addresses current pressures while positioning the system for sustainability.

Grand Erie Multi-Year Plan
This report supports the Multi-Year Strategic Plan, and all the indicators of Learning, Well-being and Belonging.

Respectfully submitted,

Rafal Wyszynski
Superintendent of Business & Treasurer

Grand Erie District School Board
2025-26 Estimates Dashboard
Revenues
For the period ended August 31, 2026

($ Figures in Thousands)	Budget Assessment			
			Change	
	24-25 Estimates	25-26 Estimates	$ Increase (Decrease)	% Increase (Decrease)
Core ED Funding				
Classroom Staffing Fund (CSF)				
CSF - Per Pupil Allocation	142,696	161,184	18,488	*13.0%*
Language Classroom Staffing Allocation	5,160	7,331	2,171	*42.1%*
Local Circumstances Staffing Allocation	34,974	38,957	3,983	*11.4%*
Indigenous Education Classroom Staffing	207	236	29	*14.0%*
Supplementary Staffing Allocation	2,562	2,747	185	*7.2%*
TOTAL CSF	**185,601**	**210,456**	**24,856**	***13.4%***
Learning Resources Fund (LRF)				
LRF - Per Pupil Allocation	19,079	20,385	1,306	*6.8%*
Language Supports and Local Circumstances	3,803	3,980	177	*4.7%*
Indigenous Education Supports Allocation	2,573	2,378	(195)	*(7.6%)*
Mental Health and Wellness Allocation	1,201	1,265	64	*5.3%*
Student Safety and Well-Being Allocation	633	678	45	*7.1%*
Continuing Education and Other Programs	2,694	3,424	730	*27.1%*
School Management Allocation	22,588	25,924	3,336	*14.8%*
Differentiated Supports Allocation	2,474	2,592	118	*4.8%*
TOTAL LRF	**55,043**	**60,625**	**5,581**	***10.1%***
Special Education Fund (SEF)				
SEF - Per Pupil Allocation	23,750	26,513	2,764	*11.6%*
Differentiated Needs Allocation (DNA)	18,098	19,610	1,512	*8.4%*
Complex Supports Allocation	1,263	1,611	348	*27.6%*
Specialized Equipment Allocation (SEA)	1,923	1,931	8	*0.4%*
TOTAL SEF	**45,034**	**49,666**	**4,632**	***10.3%***
School Facilities Fund (SFF)				
School Operations Allocation	32,758	34,153	1,396	*4.3%*
Rural and Northern Education Allocation	541	592	51	*9.4%*
TOTAL SFF	**33,299**	**34,745**	**1,447**	***4.3%***
Student Transportation Fund- (STF)				
Transportation Services Allocation	17,007	18,184	1,177	*6.9%*
School Bus Rider Safety Training Allocation	12	29	17	*142.2%*
Transportation to Provincial Schools	343	297	(46)	*(13.4%)*
TOTAL STF	**17,361**	**18,509**	**1,148**	***6.6%***
School Board Administration Fund (SBAF)				
Trustees and Parent Engagement Allocation	271	273	2	*0.7%*
Board-Based Staffing Allocation	8,130	8,640	510	*6.3%*
Central Employer Bargaining Agency Fees Allocation	59	61	2	*3.4%*
Data Management and Audit Allocation	349	359	9	*2.6%*
Declining Enrolment Adjustment (DEA) Allocation	-	-	-	-
TOTAL SBAF	**8,810**	**9,333**	**523**	***5.9%***
Total Core Ed Funding	**345,148**	**383,335**	**38,187**	***11.1%***

Grand Erie District School Board
2025-26 Estimates Dashboard
Revenues
For the period ended August 31, 2026

($ Figures in Thousands)	Budget Assessment			
			Change	
	24-25 Estimates	25-26 Estimates	$ Increase (Decrease)	% Increase (Decrease)
Grants for Capital Purposes				
School Renewal	2,937	2,937	-	*0.0%*
Temporary Accommodation	159	839	680	*426.7%*
Short-term Interest	283	1,128	845	*299.1%*
Debt Funding for Capital	2,659	2,463	(196)	*(7.4%)*
Minor Tangible Capital Assets (mTCA)	(1,630)	(1,600)	30	*(1.8%)*
Total Capital Purposes Grants	**4,408**	**5,767**	**1,359**	***30.8%***
Other Non-Core Ed Grants				
Responsive Education Programs (REP)	3,820	3,843	23	*0.6%*
Funding for External Partners (FEP)	15,408	2,478	(12,930)	*(83.9%)*
Total Non-Core Ed Grants	**19,228**	**6,321**	**(12,907)**	***(67.1%)***
Other Non-Grant Revenues				
Education Service Agreements - Six Nations	5,837	6,656	818	*14.0%*
Education Service Agreements - MCFN	607	533	(75)	*(12.4%)*
Other Fees	199	150	(50)	*(25.1%)*
Other Boards	303	303	-	*0.0%*
Community Use & Rentals	838	906	68	*8.1%*
Miscellaneous Revenues	1,614	1,484	(130)	*(8.1%)*
Total Non Grant Revenues	**9,398**	**10,030**	**631**	***6.7%***
Deferred Revenues				
Revenue Recovery on ARO	463	-	(463)	*(100.0%)*
Amortization of DCC	18,656	19,983	1,327	*7.1%*
Total Deferred Revenue	**19,119**	**19,983**	**864**	***4.5%***
TOTAL REVENUES	**397,300**	**425,436**	**28,134**	***7.1%***

Appendix B

Permit Type	**Type-1** Affiliated Groups	**Type 1-A** Non-Profit Youth and Other	**Type 1-B** Non-Profit, Non-Youth	**Type 2** Non-Profit (Other)	**Type 3** Commercial Private User	**Type 4** Grand Erie School Use	**Type 5** Non-Profit (Priority Schools)*	**Type 6** Reciprocal Groups**
Hourly Space and Rental Fees (Effective September 1, 2025 to June 30, 2026)								
Classroom	$ -	$ -	$ 4.00	$ 8.00	$ 16.00	$ -	$ -	$ 2.50
Cafeteria (No Kitchen Use)	$ -	$ -	$ 14.00	$ 25.00	$ 50.00	$ -	$ -	$ 2.50
Library/Learning Commons (Elem)	$ -	$ -	$ 9.00	$ 15.00	$ 30.00	$ -	$ -	$ 2.50
Library/Learning Commons (Sec)	$ -	$ -	$ 12.50	$ 22.00	$ 40.00	$ -	$ -	$ 2.50
Single Gym/Auditorium	$ -	$ -	$ 10.50	$ 20.00	$ 40.00	$ -	$ -	$ 2.50
Stage (Elementary)	$ -	$ -	$ 12.50	$ 25.00	$ 50.00	$ -	$ -	$ 2.50
Stage (Secondary)	$ -	$ -	$ 17.50	$ 35.00	$ 70.00	$ -	$ -	$ 2.50
Double Gym	$ -	$ -	$ 16.00	$ 32.00	$ 60.00	$ -	$ -	$ 2.50
Triple Gym	$ -	$ -	$ 22.00	$ 44.00	$ 80.00	$ -	$ -	$ 2.50
Track and/or Field	$ -	$ -	$ 4.00	$ 8.00	$ 16.00	$ -	$ -	$ 2.50
Hourly Custodial Fees (Effective September 1, 2025 to June 30, 2026) 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	$ 52.50	$ 13.13	$ 13.13	$ 26.25	$ 52.50	$ -	$ -	$ -
Sunday / Sat. after 6pm - Hourly Rate	$ 70.00	$ 17.50	$ 17.50	$ 35.00	$ 70.00	$ -	$ -	$ -
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. **Fees for Type 6 - Reciprocal fees are $2.25 until December 31, 2025 and will increase to $2.50 as of January 2026.								

Grand Erie District School Board
2025-26 Estimates Dashboard
Staffing
For the period ended August 31, 2026

	Budget Assessment				
				Change	
	24-25 Estimates	25-26 Estimates	Percentage of Total FTE	$ Increase (Decrease)	% Increase (Decrease)
Classroom Instruction					
Teachers	1,768.5	1,771.4	58.4%	2.9	0.2%
Early Childhood Educators	129.0	134.0	4.4%	5.0	3.9%
Educational Assistants	368.0	373.0	12.3%	5.0	1.4%
Total Instruction	**2,265.5**	**2,278.4**	**75.2%**	**12.9**	**0.6%**
Non-Classroom					
School Administration	234.9	235.9	7.8%	1.0	0.4%
Board Administration	75.0	75.0	2.5%	-	0.0%
Facility Services	229.1	230.6	7.6%	1.5	0.7%
Coordinators & Consultants	42.0	36.0	1.2%	(6.0)	(14.3%)
Paraprofessionals	58.5	60.0	2.0%	1.5	2.6%
Child & Youth Workers	29.0	30.5	1.0%	1.5	5.2%
IT Staff	35.0	35.0	1.2%	-	0.0%
Library	12.8	13.2	0.4%	0.4	3.4%
Transportation	7.0	7.0	0.2%	-	0.0%
Other Support	6.0	7.0	0.2%	1.0	16.7%
Continuing Ed	8.1	8.1	0.3%	-	0.0%
Trustees	15.0	15.0	0.5%	-	0.0%
Total Non-Classroom	**752.3**	**753.2**	**24.8%**	**0.9**	**0.1%**
TOTAL STAFFING	**3,017.8**	**3,031.6**	**100.0%**	**13.9**	**0.5%**

Grand Erie District School Board
2025-26 Estimates Dashboard
Expenses
For the period ended August 31, 2026

($ Figures in Thousands)	**Budget Assessment**					
				Change		
	24-25 Estimates	25-26 Estimates	Percentage of Total Expenses	$ Increase (Decrease)	% Increase (Decrease)	Material Variance Note
Classroom Instruction						
Teachers	195,324	219,096	*51.5%*	23,772	*12.2%*	a.
Supply Teachers	8,025	8,707	*2.0%*	682	*8.5%*	b.
Educational Assistants	22,881	23,673	*5.6%*	792	*3.5%*	c.
Early Childhood Educators	8,464	9,051	*2.1%*	587	*6.9%*	
Classroom Computers	5,424	5,720	*1.3%*	296	*5.5%*	
Textbooks and Supplies	9,504	9,859	*2.3%*	356	*3.7%*	
Professionals and Paraprofessionals	13,311	14,545	*3.4%*	1,234	*9.3%*	d.
Library and Guidance	5,720	6,416	*1.5%*	696	*12.2%*	d.
Staff Development	1,339	1,137	*0.3%*	(202)	*(15.1%)*	e.
Department Heads	409	409	*0.1%*	-	*0.0%*	
Total Instruction	**270,402**	**298,614**	***70.2%***	**28,212**	***10.4%***	
Non-Classroom						
Principal and Vice-Principals	15,907	18,665	*4.4%*	2,758	*17.3%*	f.
School Office	8,525	8,742	*2.1%*	217	*2.5%*	
Coordinators & Consultants	6,069	5,811	*1.4%*	(257)	*(4.2%)*	
Continuing Education	1,563	1,510	*0.4%*	(53)	*(3.4%)*	
Total Non-Classroom	**32,065**	**34,729**	***8.2%***	**2,665**	***8.3%***	
Administration						
Trustees	382	387	*0.1%*	4	*1.1%*	
Director/Supervisory Officers	1,662	1,686	*0.4%*	25	*1.5%*	
Board Administration	7,382	8,427	*2.0%*	1,046	*14.2%*	d.
Total Administration	**9,426**	**10,501**	***2.5%***	**1,075**	***11.4%***	
Transportation	**18,713**	**18,702**	***4.4%***	**(10)**	***(0.1%)***	
Pupil Accommodation						
School Operations and Maintenance	30,420	31,765	*7.5%*	1,345	*4.4%*	g.
School Renewal	3,225	4,096	*1.0%*	871	*27.0%*	h.
Other Pupil Accommodation	3,541	3,901	*0.9%*	359	*10.1%*	i.
Amortization & Write-downs	19,785	20,734	*4.9%*	949	*4.8%*	j.
Total Pupil Accommodation	**56,971**	**60,496**	***14.2%***	**3,525**	***6.2%***	
Non-Operating	**2,430**	**2,394**	***0.6%***	**(36)**	***(1.5%)***	
Provision for Contingencies	**7,295**	**-**	***0.0%***	**(7,295)**	***(100.0%)***	k.
TOTAL EXPENDITURES	**397,300**	**425,436**	***100.0%***	**28,136**	***7.1%***	

Grand Erie District School Board
2025-26 Estimates Dashboard
Expenses
For the period ended August 31, 2026

Explanations of Material Expenditure Variances	
a.	Increase due to addition of 2.9 classroom teachers, grid progression as well as compensation increases as a result of Bill 124 and ratification. Other increases include benefits maximum increases (CPP, EI) and WSIB.
b.	Increase due to higher anticipated absenteeism costs as well as additional compensation.
c.	Increase as a result of 5 additional EA positions added as well as benchmark increases to compensation.
d.	Increase as a result of benchmark increases to compensation.
e.	Decrease as a result of changes in the delivery of professional development.
f.	Increase as a result of benchmark increases to compensation as well as movement of school administrators into 12-month roles. Increase also includes one additional principal for new school.
g.	Increase as a result of benchmark increases to compensation, additional expenses related to service contracts as well as investments in new vehicles to replace aging fleet.
h.	Increase as a result of additional costs to support renovations and repairs to aging infrastructure.
i.	Increase to short term loan interest as a result of increased borrowing during school builds; offset entirely by matching revenue.
j.	Increase as a result of higher amortization than previously forecasted.
k.	Decrease due to removal of Ministry prescribed provisions related to anticipated wage increases.

2025-26 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**

Appendix F

Grand Erie District School Board
Capital Budget
2025-26

Funding Source	Project	Budget
School Condition Improvement	Asbestos Removal	300,000
	Electrical & Life Safety Systems	850,000
	Elgin Ave PS Renovations	2,250,000
	Heating, Ventilation, Air Conditioning	2,950,000
	Learning Commons Conversions	900,000
	Masonry & Foundation	2,550,000
	Other Renovations & Site Upgrades	750,000
	Paving & Site Restoration	520,000
	Roofing	3,883,125
	School Beautification	585,392
	Security/Camera System Upgrades	136,500
	Window and Door Upgrades	1,475,000
Total School Condition Improvement		**17,150,017**
School Renewal	Accessibility Upgrades	100,000
	Elgin Ave PS Renovations	2,500,000
	School Beautification	380,843
	School Building & Grounds	135,000
Total School Renewal		**3,115,843**
Minor Tangible Capital Assets	10 Year Equipment	-
	5 Year Equipment	100,000
	Automobiles	375,000
	Furniture	125,000
	Hardware	1,000,000
Total Minor Tangible Capital Assets		**1,600,000**

Total School Condition Improvement	$	17,150,017
Total School Renewal	$	3,115,843
Total Minor Tangible Capital Assets	$	1,600,000
Total 2025-2026 Capital Budget	**$**	**21,865,860**

Grand Erie District School Board

TO: Audit Committee

FROM: Rafal Wyszynski, Superintendent of Business & Treasurer

RE: **School Audits 2024-25**

DATE: June 12, 2025

Overview

To ensure financial accountability and responsibility, Grand Erie District School Board (Grand Erie) conducts financial and enrolment compliance audits on its schools to ensure adherence to legislation and related policies and procedures. Annually, approximately 10 schools are audited by the Business Services Department as part of a rotating schedule of review. There are two different types of audits - financial and enrolment:

- **Financial Audits**
  - Financial audits are conducted to assess the school's adherence to standard operating procedures in key financial areas such as cash handling, purchasing, and payments to vendors and staff. These audits help identify potential risks of financial loss stemming from error, theft, or fraud. By guiding school staff back to established best practices, it supports schools by reducing these risks and strengthening financial controls.
  - A range of procedures are sampled during the audit. The Administrator(s) will receive immediate feedback and implement on-the-spot improvements based on suggestions from the Business Services Department. Any significant findings or concerns are documented in a formal audit report. This report is emailed to the Administrator(s), who is asked to acknowledge receipt and either implement the recommendations or propose alternative measures that align with Grand Erie policies and procedures. The audit findings are also shared with the respective Family of Schools Superintendent for their information.

- **Enrolment Audits**
  - Enrolment audits are conducted to ensure that enrolment registers, as well as procedures related to enrolling, adding, and removing students, are properly maintained and compliant with the Ministry of Education guidelines. While the focus differs from financial audits, the underlying goal is similar: assessing and mitigate risk. In this case, the risk lies not in fraud or theft, but in inaccuracies that could trigger a Ministry of Education audit and result in significant funding claw backs.
  - Following the audit, a summary of recommendations is sent to the Administrator(s). Administrator(s) are required to acknowledge the findings and confirm their intent to follow Grand Erie procedures.

In early 2025, a dedicated session was held with Grand Erie's PowerSchool team to build understanding of enrolment register functionality. The team also consulted with other school boards' operating enrolment audit programs to gain insights and understand best practices. As a result, the Business Services team Is now better equipped with a clear approach, a Ministry of Education supplied audit template, and confidence to preform enrolment audits going forward.

2024-25 Audit Results

In Spring 2025, Grand Erie conducted comprehensive financial audits across 10 schools (8 elementary and 2 secondary). These audits were designed to ensure adherence to financial guidelines and identify systemic vulnerabilities. The findings have been communicated to Administrators. This report summarizes key findings, categorizing them by risk levels and proposing actionable guidelines.

The financial audits evaluated four primary areas of concern:

1. Revenue and Receipts: Ensuring adherence to cash counting procedures, proper recording of fundraising activities, and effective use of the Cashless System.
2. Expenditures and Disbursements: Verifying that cheques are issued with appropriate approvals and that supporting documentation is adequately retained.
3. Monthly Reporting: Confirming that bank reconciliations are current, reviewed, and promptly signed by the Administrator.
4. Operational Review: Assessing compliance with Grand Erie guidelines, including petty cash, HST, gift cards, and reimbursement protocols.

The audit findings were categorized into three risk levels:

- Red (High Risk): Best practices are not followed, posing a significant risk of loss.
  - Cash locked up, but the key's location is widely known (1 school).
  - Absence of documentation accompanying cash collections (1 school).
  - Cash collected at the beginning of the year repurposed as a float for other events (1 school).
  - Cash payments issued to students for services (e.g., scorekeeping) (1 school).

- Yellow (Moderate Risk): Deviations from best practices result in moderate risk.
  - Delayed cash deposits, increasing risk exposure (3 schools).
  - Items not posted on School Cash Online, resulting in unnecessary cash handling (2 schools).
  - Price discrepancies between cash and online transactions (1 school).
  - Blank cheques inadequately secured (1 school).
  - Cash accepted for items listed on School Cash Online (1 school).
  - Bank reconciliations completed but not signed by the Administrator (1 school).
  - Personal staff purchases instead of using Grand Erie Purchase Card (pCard) or accounts, increasing reimbursement volume (1 school).

- Green (Low Risk): Full adherence to best practices with minimal risk exposure.

Next Steps

This audit report underscores critical areas requiring immediate attention to mitigate risks and ensure compliance with best practices. By implementing the proposed actions, schools can enhance their financial integrity and operational efficiency. A follow-up audit is recommended in the upcoming fiscal year to assess progress and address any remaining issues.

Respectfully submitted,

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Superintendent of Business & Treasurer