



Audit Committee Meeting

Thursday, September 11, 2025

Norfolk Room, Education Centre

4:30 p.m.

AGENDA

A - 1 Opening/Call to Order (R. Wyszynski)

- (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 Selection of Audit Committee Chair (R. Wyszynski)

C - 1 Consent Agenda (Chair)

- * (a) June 12, 2025 Minutes
- * (b) Consolidated Due Diligence Report
- * (c) Q3 Financial Forecast

Recommended Motion: THAT the Audit Committee accepts the September 11, 2025 Consent Agenda and the recommendations contained therein:

- (a) Minutes of the Audit Committee dated June 12, 2025 be approved.
- (b) Receive the Consolidated Due Diligence Report.
- (c) Receive the Q3 Financials Forecast.

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

Nil

E - 1 New Business

- * (a) Review of Audit Committee Terms of Reference [O. Reg. 361/10](#) (R. Wyszynski)

F - 1 Internal Audit

- * (a) Attendance Support Program Needs Assessment (KPMG)

G - 1 External Audit

Nil

H - 1 Other Business

Nil

I - 1 Adjournment

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

J - 1 Next Meeting: Thursday, November 13, 2025 at 4:30 p.m. (In person)



Grand Erie District School Board

TO: Audit Committee
FROM: Rafal Wyszynski, Superintendent of Business & Treasurer
RE: **Consent Agenda**
DATE: September 11, 2025

Recommended Motion: Moved by _____ Seconded by _____
THAT the Audit Committee accepts the September 11, 2025 Consent Agenda and the recommendations contained therein:
(a) Minutes of the Audit Committee dated June 12, 2025 be approved.
(b) Receive Consolidated Due Diligence Report.
(c) Receive Q3 Financial Forecast.

Respectfully submitted,

Rafal Wyszynski
Superintendent of Business & Treasurer



Audit Committee

Thursday, June 12, 2025

4:30 PM

Norfolk Room, Education Centre

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), A. Van Doorn (Incoming Manager of Business Services)
KPMG (Internal Auditors): S. Bedi, B. Sisson
Millards (External Auditors): M. McNally

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

A - 1 **Opening**

(a) **Roll Call**

The meeting was called to order by Committee Chair Waldschmidt at 4:34 p.m. Roll call was completed.

(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: E. Hodgins

THAT the Audit Committee agenda be approved.

Carried

B - 1 **Consent Agenda**

Presented as printed

Moved by: J. Bradford

Seconded by: L. Whiton

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.

Carried

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

(a) **Audit Reports – Recommendations Tracking**

Superintendent Wyszynski provided a high-level overview of the report which reflects Grand Erie's commitment to continuous improvement through internal audits. The focus was to revisit significant recommendations from prior internal audits to highlight progress made, outline any remaining challenges or outstanding items that require further attention. Annual updates will be provided to the Audit Committee each June.



Audit Committee

Thursday, June 12, 2025

4:30 PM

Norfolk Room, Education Centre

MINUTES

D - 1 Internal Audit

(a) Attendance Support Program Needs Assessment

B. Sisson, from KPMG, provided a brief update on the progress of the Attendance Support Program Needs Assessment and noted KPMG is targeting to send Management interim report by the end of June, with final report presented at the September 2025 Audit Committee meeting.

(b) 2025-27 Internal Audit Plan

S. Bedi, from KPMG, provided a high-level overview of the Internal Audit Plan for 2025-27 noting the plan was developed through a risk refresh survey and outlines key risks and proposed audit projects based on a comprehensive risk assessment. The key audit themes identified for Grand Erie are Information Technology (IT) Capacity Management and Program Continuity & Sustainability Assessment. KPMG noted there has been interest from other school boards for the Program Continuity and Sustainability using horizontal auditing.

Grand Erie management has recommended proceeding with the IT Capacity Management for 2025-26.

In response to a question, KPMG noted the focus of the IT Capacity could be the overall budget line for administration and instructional. Superintendent Wyszynski further added Grand Erie will be taking the pause on the lease devices so that it can identify the right strategy for procuring devices.

In response to an additional question, KPMG noted the specific programs have not been identified and would be seeking feedback from the other boards and committees on the direction. Superintendent Wyszynski indicated that examples of these programs could include Continuing Education, Alternative Education, Turning Point Programs, French Immersion or Baccalaureate Programs.

Moved by: A. Thakker

Seconded by: L. Whiton

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

Carried

E - 1 External Audit

(a) Review of Engagement and Audit Planning Letters

Millards was appointed auditors at the March 2025 Audit Committee meeting. M. McNally, from Millards, provided a high-level review of the Engagement and Audit Planning letters.

In response to question, Millards stated Information Technology hardware and Artificial Intelligence capital may not pose a significant risk but would be covered in our audit testing. Superintendent Wyszynski further added with respect to data security and the use of in-house services or third-party services, Grand Erie currently utilizes both platforms and this could be included in the scope of the IT Capacity internal audit.



Audit Committee

Thursday, June 12, 2025

4:30 PM

Norfolk Room, Education Centre

MINUTES

F - 1 Other Business

(a) 2025-26 Board Budget

Superintendent Wyszynski provided a high-level review of the report that was presented at the June 9, 2025 Finance Committee Meeting.

(b) School Audits 2024-25

Superintendent Wyszynski provided a brief overview of the report noting that financial audits were re-initiated for 2024-25 to ensure schools follow rules and policies. Ten schools were audited in 2024-25 and the report contains the results sorted by risk levels. The next steps for schools are to implement proposed actions to enhance their financial integrity and operational efficiency.

(c) Evaluation of Internal and External Auditors

Superintendent Wyszynski provided a verbal update noting a review of internal and external auditors is required annually. A survey link will be sent out to Audit Committee members by the end of the month.

G - 1 Adjournment

Moved by: A. Thakker

Seconded by: J. Bradford

THAT the Audit Committee meeting be adjourned at 5:32 pm.

Carried

H - 1 2025-26 Meeting Dates:

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



Audit Committee Consolidated Due Diligence Report

C-1-b

Item	2024-25 School Year											
	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	LC	LC	LC
Employer Health Tax paid and submitted for the month	LC	LC	LC	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	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	LC	LC	LC
Teacher's Pension Plan and Union Dues remitted.	LC	LC	LC	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	DD	DD	DD
H.S.T. return remitted.	JH	JH	JH	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	LL	LL	LL
Workplace inspections were completed during the period.	LL	LL	LL	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	LL	LL	LL

Staff include: LC-Laurie Campbell, DD-Diane De Vos, JH-Julie Hardie, LL-Lena Latreille,



Grand Erie District School Board

TO: JoAnna Roberto, Ph. D., Director of Education, CEO & Secretary of the Board
FROM: Rafal Wyszynski, Superintendent of Business & Treasurer
RE: **Quarterly Budget Report**
DATE: June 23, 2025

Background

Consistent with Grand Erie District School Board's (Grand Erie) [Budget Development Process Policy \(BU-02\)](#), the Quarterly Budget Report for the nine months ended May 31, 2025, is outlined in the attached appendices.

Additional Information

Business Services has reviewed the financial activity for the period September 2024 to May 2025, collected information from budget-holders, made spending assumptions for the final three months of the fiscal year and compared the forecasted expenditures against the Revised Estimates budget. Some highlights are summarized below:

- Revenues are expected to further increase as a result of continued growth in student enrolment in the both the elementary and secondary panels. It is anticipated that the approximate 220-student increase will generate an additional \$2.7 million in Core Ed funding. There were no other significant variances noted in Grand Erie's revenues.
- Supply costs, which are expenses directly related to absenteeism of educators, educational assistants, and school administrators, are increasing 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 \$1.2 million due to increases in the volume of projects underway. Grand Erie's Facilities Department 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 Budget was filed with a balanced budget. The forecast as of the second, and currently, third quarter continues to track towards a balanced in-year position. Risks associated with the forecast presented are connected to uncertainties regarding staff absenteeism, the rising costs of building repairs and the potential impact of tariff pricing.

The quarterly forecast for the period ending May 31, 2025 displays a balanced financial position.

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
2024-25 Q3 Forecast Dashboard
For the period ended August 31, 2025

Summary Comparison of 2024-25 Revised Estimates Budget versus 2024-25 Q3 Forecast

(\$ Figures in Thousands)	24-25 Estimates	24-25 Revised	24-25 Q3 Forecast	Variance	
				\$	%
Revenue					
Provincial Grants (Core Ed)	345,148	369,825	373,750	3,925	1.1%
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	10,937	1,188	12.2%
Amortization of DCC	19,119	18,879	18,879	0	0.0%
Total Revenue	397,300	410,248	418,553	8,305	2.0%
Expenditures					
Classroom Instruction	270,402	288,430	291,696	3,267	1.1%
Non-Classroom	32,065	33,842	37,788	3,946	11.7%
Administration	9,426	10,002	10,385	384	3.8%
Transportation	18,713	18,386	17,870	(516)	-2.8%
Pupil Accommodation	56,971	57,187	58,411	1,224	2.1%
Contingency & Non-Operating	9,725	2,402	2,402	(0)	0.0%
Total Expenditures	397,300	410,248	418,553	8,305	2.0%
In-Year Surplus (Deficit)	-	-	-	-	-
Prior Year Accumulated Surplus for complian	11,111	11,111	11,111	-	0.0%
Accumulated Surplus (Deficit) for compliance	11,111	11,111	11,111	-	0.0%

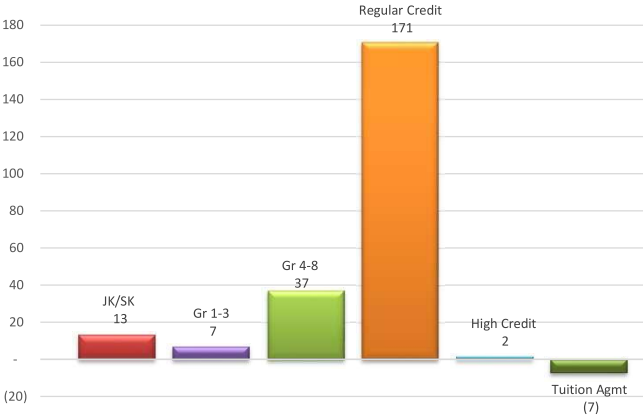
Summary of Staffing

FTE	24-25 Estimates	24-25 Revised	Variance	
			#	%
Classroom				
Teachers	1,768.5	1,767.4	(1.0)	-0.1%
Early Childhood Educators	129.0	137.0	8.0	6.2%
Educational Assistants	368.0	379.5	11.5	3.1%
Total Classroom	2,265.5	2,283.9	18.5	0.8%
School Administration	234.9	236.4	1.5	0.6%
Board Administration	75.0	74.0	(1.0)	-1.3%
Facility Services	229.1	230.6	1.5	0.7%
Coordinators & Consultants	42.0	38.0	(4.0)	-9.5%
Paraprofessionals	58.5	59.0	0.5	0.9%
Child & Youth Workers	29.0	30.5	1.5	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	1.0	16.7%
Continuing Ed	8.1	7.6	(0.5)	-6.2%
Trustees	15.0	15.0	-	0.0%
Non-Classroom	752.3	752.8	0.5	0.1%
Total	3,017.8	3,036.7	19.0	0.6%

Summary of Enrolment

ADE	24-25 Estimates	24-25 Revised	24-25 Q3 Forecast	Variance	
				#	%
Elementary					
JK/SK	3,728	3,712	3,725	13	0.4%
Gr 1-3	6,072	6,076	6,083	7	0.1%
Gr 4-8	10,100	10,202	10,239	37	0.4%
Total Elementary	19,900	19,990	20,047	57	0.3%
Secondary <21					
Regular Credit	7,558	7,560	7,731	171	2.3%
High Credit	33	36	37	2	4.2%
Tuition & Visa	409	434	427	(7)	-1.7%
Total Secondary	8,000	8,030	8,195	165	2.1%
Total Board	27,900	28,020	28,242	222	0.8%

Changes in Enrolment: Budget v Forecast



Grand Erie District School Board
2024-25 Q3 Forecast Dashboard
Revenues
For the period ended August 31, 2025

(\$ Figures in Thousands)

(\$ Figures in Thousands)	Budget Assessment					Material Variance Note
	24-25 Estimates	24-25 Revised Estimates	24-25 Q3 Forecast	Change		
				\$ Increase (Decrease)	% Increase (Decrease)	
Core ED Funding						
Classroom Staffing Fund (CSF)						
CSF - Per Pupil Allocation	142,696	156,445	159,220	2,775	1.8%	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	204,159	2,775	1.4%	
Learning Resources Fund (LRF)						
LRF - Per Pupil Allocation	19,079	19,767	19,923	157	0.8%	
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	25,088	500	2.0%	b.
Differentiated Supports Allocation	2,474	2,615	2,615	-	0.0%	
TOTAL LRF	55,043	58,967	59,624	657	1.1%	
Special Education Fund (SEF)						
SEF - Per Pupil Allocation	23,750	25,438	25,640	202	0.8%	
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	16,886	(159)	(0.9%)	
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	17,239	(159)	(0.9%)	
School Board Administration Fund (SBAF)						
Trustees and Parent Engagement Allocation	271	271	271	-	0.0%	
Board-Based Staffing Allocation	8,130	8,432	8,882	450	5.3%	c.
Central Employer Bargaining Agency Fees Allocation	59	48	48	-	0.0%	
Data Management and Audit Allocation	349	356	356	-	0.0%	
Declining Enrolment Adjustment (DEA) Allocation	-	-	-	-	0.0%	
TOTAL SBAF	8,810	9,106	9,556	450	4.9%	
Total Core Ed Funding	345,148	369,825	373,750	3,925	0	

Grand Erie District School Board
2024-25 Q3 Forecast Dashboard
Revenues
For the period ended August 31, 2025

(\$ Figures in Thousands)

	Budget Assessment					Material Variance Note
	24-25 Estimates	24-25 Revised Estimates	24-25 Q3 Forecast	Change \$ Increase (Decrease)	Change % Increase (Decrease)	
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	-	-	
Other Non-Core Ed Grants						
Responsive Education Programs (REP)	3,820	4,589	7,781	3,192	69.6%	d.
Funding for External Partners (FEP)	15,408	2,628	2,628	-	0.0%	
Total Non-Core Ed Grants	19,228	7,216	10,408	3,192	0	
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	2,700	1,253	86.6%	e.
Total Non Grant Revenues	9,398	9,749	10,937	1,188	0	
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	-	-	
TOTAL REVENUES	397,300	410,249	418,553	8,305	0	

Explanations of Material Grant Variances

- a. Increase in revenue as a result of higher enrolment.
- b. Increase as a result of anticipated grid changes
- c. Increase as a result of favourable administrative benchmark increases
- d. Increase as a result of additional REPs announced by the Ministry for targeted initiatives and Bill 124 compensation payments.
- e. Increase as a result of additional revenue generated through Jordan's Principle.

Notes:

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

Grand Erie District School Board
2024-25 Q3 Forecast Dashboard
Expenses
For the period ended August 31, 2025

(\$ Figures in Thousands)

	Budget Assessment					Material Variance Note
	24-25 Estimates	24-25 Revised	24-25 Q3 Forecast	\$ Increase (Decrease)	% Increase (Decrease)	
Classroom Instruction						
Teachers	195,324	210,475	210,343	(132)	(0.1%)	
Supply Teachers	8,025	7,475	8,550	1,074	14.4%	a.
Educational Assistants	22,881	23,273	25,431	2,158	9.3%	b.
Early Childhood Educators	8,464	8,828	8,915	87	1.0%	
Classroom Computers	5,424	5,803	5,997	194	3.3%	
Textbooks and Supplies	9,504	10,261	9,973	(288)	(2.8%)	
Professionals and Paraprofessionals	13,311	14,382	14,312	(71)	(0.5%)	
Library and Guidance	5,720	6,100	6,100	-	0.0%	
Staff Development	1,339	1,422	1,667	244	17.2%	c.
Department Heads	409	409	410	-	0.0%	
Total Instruction	270,402	288,430	291,696	3,267	1.1%	
Non-Classroom						
Principal and Vice-Principals	15,907	17,671	21,346	3,675	20.8%	d.
School Office	8,525	8,583	8,847	264	3.1%	
Coordinators & Consultants	6,069	6,020	6,020	-	0.0%	
Continuing Education	1,563	1,569	1,576	7	0.4%	
Total Non-Classroom	32,065	33,842	37,788	3,946	11.7%	
Administration						
Trustees	382	375	340	(36)	(9.6%)	
Director/Supervisory Officers	1,662	1,760	1,885	125	7.1%	
Board Administration	7,382	7,866	8,161	294	3.7%	
Total Administration	9,426	10,002	10,385	384	3.8%	
Transportation	18,713	18,386	17,870	(516)	(2.8%)	
Pupil Accommodation						
School Operations and Maintenance	30,420	31,142	31,337	195	0.6%	
School Renewal	3,225	3,495	4,524	1,029	29.4%	e.
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	58,411	1,224	2.1%	
Non-Operating	2,430	2,402	2,402	-	0.0%	
Provision for Contingencies	7,295	-	-	-	0.0%	
TOTAL EXPENDITURES	397,300	410,248	418,553	8,305	2.0%	

Grand Erie District School Board
2024-25 Q3 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.	Additional professional development costs as a result of the announcement of additional REPs.
d.	Additional costs as a result of increased compensation as well as additional support for administrators.
e.	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



Audit Committee Terms of Reference

Audit Committee Terms of Reference (Ontario Regulation 361/10 made under the Education Act)

1.0 Purpose of the Committee

Ontario Regulation 361/10 of The Education Act requires that all school boards establish an audit committee to assist the board of trustees in fulfilling its duties related to governance and oversight. The Audit Committee is a committee of the board and will report to the board of trustees, as such all final decisions rest with the board of trustees.

The Audit Committee duties include reviewing:

- the financial reporting process
- internal controls
- internal auditing
- external auditing
- compliance matters
- risk management
- any other board proposed activity

2.0 Committee Composition

As per *O. Reg. 361/10 of the Education Act*, the Audit Committee shall be comprised of:

- 2.1 Three trustees appointed as per General Working By-law 4.6; Committee Appointments.
- 2.2 Two external community members who are not Board members.
- 2.3 A member of the Audit Committee who is not a board member is eligible to be appointed only if they,
 - 2.3.1 Have accounting, financial management or other relevant business experience that would enable them to understand the accounting and auditing standards applicable to the board. Ideally the candidate holds an appropriate accounting designation (CA, CMA, CGA).
 - 2.3.2 Are not an employee or officer of the board or any other board at the time of their appointment.
 - 2.3.3 Do not have a conflict of interest at the time of their appointment; and
 - 2.3.4 Were identified by the selection committee as a potential candidate for appointment to the Audit Committee.

3.0 Selection Committee

The Board selection committee for the purpose of identifying persons who are not board members as potential candidates for appointment to the board's audit committee shall be composed of the director of education, the senior business official of the board and the chair of the board or a board member designated by the chair.

4.0 **Chair of the Audit Committee**

- 4.1 At the first meeting of the audit committee in each fiscal year, the members of the committee shall elect the chair of the committee for the fiscal year of the board from among the board, or non-board members appointed to the committee.
- 4.2 If at any meeting of the audit committee the chair is not present, the members present may elect a chair for that meeting.

5.0 **Term of Appointment**

- 5.1 The term of office of a member of the audit committee who is a board member shall be determined by the board but shall not exceed four years.
- 5.2 The term of office of a member of the audit committee who is not a board member shall be determined by the board but shall not exceed three years. Non-board members may be reappointed no more than two terms unless:
 - 5.2.1 Grand Erie advertised the position for at least 30 days; and
 - 5.2.2 After 30 days, the selection committee did not identify any potential candidates.
- 5.3 When the term of a member of the audit committee expires, they continue to be a member until a successor is appointment or the member is reappointed.

6.0 **Vacancies**

- 6.1 A member who is a board member vacates their position on the audit committee if,
 - 6.1.1 they are convicted of an indictable offence; or
 - 6.1.2 they are absent from two consecutive regular meetings of the committee and the committee has not authorized those absences by a resolution at the first regular meeting of the committee that follows the seconds absence.
- 6.2 A member who is not a board member vacates their position of the audit committee if,
 - 6.2.1 they are convicted of an indictable offence;
 - 6.2.2 they are absent from two consecutive regular meetings of the committee and the committee has not authorized those absences by a resolution at the first regular meeting of the committee that follows the second absence,
 - 6.2.3 they become an employee or officer of the board or of any other board; or
 - 6.2.4 it is discovered that they had a conflict of interest as described in subsection 4(2) of *O. Reg. 361/10* at the time of their appointment and failed to disclose it.
- 6.3 Despite any by law of a board, if a position on the audit committee becomes vacant, the position shall be filled as soon as possible in accordance with the regulation.
- 6.4 A person who is appointed to fill a vacancy shall hold the position for the remainder of the term of the member whose position became vacant.

7.0 **Duties of an Audit Committee**

- 7.1 The audit committee of the board has duties, as set out in *O. Reg. 361/10 of the Education Act.*,
- 7.1.1 to review with the director of education, a senior business official and the external auditor the board's financial statements, with regard to the following:
 - i. Relevant accounting and reporting practices and issues.
 - ii. Complex or unusual financial and commercial transactions of the board.
 - iii. Material judgement and accounting estimates of the board.
 - iv. Any departures from the accounting principles published from time to time by the Chartered Professional Accountants that are applicable to the board.
 - 7.1.2 To review with the director of education, a senior business official and the external auditor, before the results of annual external audit are submitted to the board.
 - i. the results of the annual external audit,
 - ii. if any difficulties encountered in the course of the external auditor's work, including any restrictions or limitation on the scope of the external auditor's work or on the external auditor's access to required information,
 - iii. any significant changes the external auditor made to the audit plan in response to issues that were identified during the audit, and
 - iv. any significant disagreements between the external auditor and the director of education or a senior business official and how those disagreements were resolved.
 - 7.1.3 To review the board's annual financial statements and consider whether they are complete, are consistent with any information known to the audit committee members and reflect accounting principles applicable to the board.
 - 7.1.4 To recommend, if the audit committee considers it appropriate to do so, that the board approve the annual audited financial statements.
 - 7.1.5 To review with the director of education, a senior business official and the external auditor all matters that the external auditor is required to communicate to the audit committee under generally accepted auditing standards.
 - 7.1.6 To review with the external auditor material written communications between the external auditor and the director of education or a senior business official.
 - 7.1.7 To ask the external auditor about whether the financial statements on the board's report entities, if any, have been consolidated with the board's financial statements.
 - 7.1.8 To ask the external auditor about any other relevant issues.

- 7.2 An audit committee of a board has the following duties related to the board's internal controls:
- 7.2.1 To review the overall effectiveness of the board's internal control.
 - 7.2.2 To review the scope of the internal and external auditor's reviews of the board's internal controls, any significant findings and recommendations by the internal and external auditors and the responses of the board's staff to those findings and recommendations.
 - 7.2.3 To discuss with the board's officials the board's significant financial risks and the measures the officials have taken to monitor and manage these risks.
- 7.3 An audit committee of a board has the following duties related to the board's internal auditor:
- 7.3.1 To review the internal auditor's mandate, activities, staffing and organizational structure with the director of education, a senior business official and the internal auditor.
 - 7.3.2 To make recommendations to the board on the content of annual or multi-year internal audit plans and on all proposed major changes to plans.
 - 7.3.3 To ensure there are no unjustified restrictions or limitations on the scope of the annual internal audit.
 - 7.3.4 To review at least once in each fiscal year the performance of the internal auditor and provides the board with comments regarding their performance.
 - 7.3.5 To review the effectiveness of the internal auditor, including the internal auditor's compliance with the document *International Standards for the Professional Practice of Internal Auditing*, as amended from time to time, published by The Institute of Internal Auditors and available on its website.
 - 7.3.6 To meet on a regular basis with the internal auditor to discuss any matters that the audit committee or internal auditor believes should be discussed
 - 7.3.7 To review with the director of education, a senior business official and the internal auditor
 - i. significant findings and recommendations by the internal auditor during the fiscal year and the responses of the board's staff to those findings and recommendations,
 - ii. any difficulties encountered in the course of the internal auditor's work, including any restrictions or limitations on the scope of the internal auditor's work or on the internal auditor's access to required information, and
 - iii. any significant changes the internal auditor made to the audit plan in response to issues that were identified during the audit.

- 7.4 An audit committee of a board has the following duties related to the board's external auditor:
- 7.4.1 To review at least once in each fiscal year the performance of the external auditor and make recommendations to the board on the appointment, replacement or dismissal of the external auditor and on the fee and fee adjustment for the external auditor.
 - 7.4.2 To review the external auditor's audit plan, including,
 - i. the external auditor's engagement letter,
 - ii. how work will be coordinated with the internal auditor to ensure complete coverage, the reduction of redundant efforts and the effective use of auditing resources, and
 - iii. the use of independent public accountants other than the external auditor of the board.
 - 7.4.3 To make recommendations to the board on the content of the external auditor's audit plan and on all proposed major changes to the plan.
 - 7.4.4 To review and confirm the independence of the external auditor.
 - 7.4.5 To meet on a regular basis with the external auditor to discuss any matters that the audit committee or the external auditor believes should be discussed.
 - 7.4.6 To resolve any disagreements between the director of education, a senior business official and the external auditor about financial reporting.
 - 7.4.7 To recommend to the board a policy designating services that the external auditor may perform for the board and, if the board adopts the policy, to oversee its implementation.
- 7.5 An audit committee of a board has the following duties related to the board's compliance matters:
- 7.5.1 To review the effectiveness of the board's system for monitoring compliance with legislative requirements and with the board's policies and procedures, and where there have been instances of non-compliance, to review any investigation or action taken by the board's director of education, supervisory officers or other persons employed in management positions to address the non-compliance.
 - 7.5.2 To review any significant findings of regulatory entities, and any observations of the internal or external auditor related to those findings.
 - 7.5.3 To review the board's process for communicating any codes of conduct that apply to board members or staff of the board to those individuals and the board's process for administering those codes of conduct.
 - 7.5.4 To obtain regular updates from the director of education, supervisory officers and legal counsel regarding compliance matters.
 - 7.5.5 To obtain confirmation by the board's director of education and supervisory officers that all statutory requirements have been met.

- 7.6 An audit committee of a board has the following duties related to the board's risk management:
- 7.6.1 To ask the board's director of education, a senior business official, the internal auditor and the external auditor about significant risks, to review the board's policies for risk assessment and risk management and to assess the steps the director of education and a senior business official have taken to manage such risks, including the adequacy of insurance for those risks.
 - 7.6.2 To perform other activities related to the oversight of the board's risk management issues or financial matters, as requested by the board.
 - 7.6.3 To initiate and oversee investigations into auditing matters, internal financial controls and allegations of inappropriate or illegal financial dealing.
- 7.7 An audit committee of a board shall report to the board annually, and at any other time that the board may require, on the committee's performance of its duties.
- 7.8 An audit committee shall make all reasonable efforts to ensure that a copy of this Regulation is posted on the board's website.

8.0 **Powers of an Audit Committee**

- 8.1 In carrying out its functions and duties, an audit committee has the power to:
- 8.1.1 with the prior approval of the board, retain counsel, accountants or other professionals to advise or assist the committee;
 - 8.1.2 meet with or require the attendance of board members, the board's staff, internal or external auditor or legal counsel or representatives from a reporting entity of the board at meetings of the committee, and require such persons or entities to provide any information and explanation that may be requested;
 - 8.1.3 where the committee determines it is appropriate, meet with the board's external or internal auditor, or with any staff of the board, without the presence of other board staff or board members, other than board members who are members of the committee;
 - 8.1.4 require the board's internal or external auditor to provide reports to the committee; and
 - 8.1.5 have access to all records of the board that were examined by the internal or external auditor.

9.0 **Meetings**

- 9.1 The audit committee of a board shall meet at least three times in each fiscal year at the call of the chair of the committee, and at such other times as the chair considers advisable.
- 9.2 The first meeting of the audit committee in each fiscal year shall take place no later than September 30.
- 9.3 Each member of the audit committee has one vote.
- 9.4 The audit committee shall make decisions by resolution.
- 9.5 In the event of a tie vote, the chair is entitled to cast a second vote.

- 9.6 A majority of the members of the audit committee that includes at least one member who is not a board member constitutes a quorum for meetings of the committee.
- 9.7 The chair of the audit committee shall ensure that minutes are taken at each meeting and provided to the members of the committee before the next meeting.

10.0 **Codes of Conduct**

- 10.1 Any code of conduct of the board that applies to board members also applies to members of the audit committee who are not board members in relation to their functions, powers and duties as members of the committee.

11.0 **Remuneration and Compensation**

- 11.1 A person shall not receive any remuneration for serving as a member of the audit committee.
- 11.2 Subsection 11.2 does not preclude payment of an honorarium under section 191 of the Act that takes into account the attendance of a board member at an audit committee meeting.
- 11.3 A board shall establish policies respecting the reimbursement of members of its audit committee for expenses incurred as members of the committee.
- 11.4 A board shall reimburse members of its audit committee for expenses incurred as members of the committee in accordance with the policies referred to in subsection 11.3.

12.0 **Declaration of Conflicts**

- 12.1 Every member of the audit committee shall, when they are appointed to the committee for the first time and at the first meeting of the committee in each fiscal year, submit a written declaration to the chair of the committee declaring whether they have a conflict of interest.
- 12.2 A member of an audit committee who becomes aware after their appointment that they have a conflict of interest shall immediately disclose the conflict in writing to the chair
- 12.3 If a member or their parent, child or spouse could derive any financial benefit relating to an item on the agenda for a meeting, the member shall declare the potential benefit at the start of the meeting and withdraw from the meeting during the discussion of the matter and shall not vote on the matter.
- 12.4 If no quorum exists for the purpose of voting on a matter only because a member is not permitted to be present at the meeting by reason of subsection 12.3, the remaining members shall be deemed to constitute a quorum for the purposes of the vote.
- 12.5 If a potential benefit is declared under subsection 12.3, a detailed description of the potential benefit declared shall be recorded in the minutes of the meeting.

13.0 **Reporting**

- 13.1 The audit committee shall submit to the board on or before a date specified by the board an annual report that includes,
 - 13.1.1 any annual or multi-year audit plan of the board's internal auditor;
 - 13.1.2 a description of any changes made to a plan since the last report of the committee;

- 13.1.3 a summary of the work performed by the internal auditor since the last annual report of the committee, together with a summary of the work the auditor expected to perform during the period, as indicated in the plan; and
 - 13.1.4 a summary of risks identified and findings made by the internal auditor.
 - 13.1.5 A summary of any enrolment audits planned by the internal auditor.
- 13.2 A board who receives a report under 13.1 shall submit the information described in clauses 13.1.3 and 13.1.5 to the Minister in each fiscal year on or before a date specified by the Minister.
- 13.3 The audit committee shall submit an annual report to the board at the Board's Inaugural Meeting that includes:
 - 13.3.1 a summary of the work performed by the committee since the last report;
 - 13.3.2 an assessment by the committee of the board's progress in addressing any findings and recommendations that have been made by the internal or external auditor;
 - 13.3.3 a summary of the matters addressed by the committee at its meetings;
 - 13.3.4 the attendance record of members of the committee; and
 - 13.3.5 any other matter that the committee considers relevant.

Regional Internal Audit (RIAT)

Attendance Support Program – Needs Assessment

Audit Committee Summary Report
September 11, 2025



Disclaimer

This document has been prepared by KPMG LLP ("KPMG") for the South Region School Boards ("boards" 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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Distribution

This report is to be distributed to the following stakeholders:

To (for action):

- Jennifer Tozer, Superintendent of Human Resources (GEDSB)

CC (for information):

- Rafal Wyszynski, Superintendent of Business & Treasurer (GEDSB)



Project Overview

Introduction and Background

Why are we conducting this review?

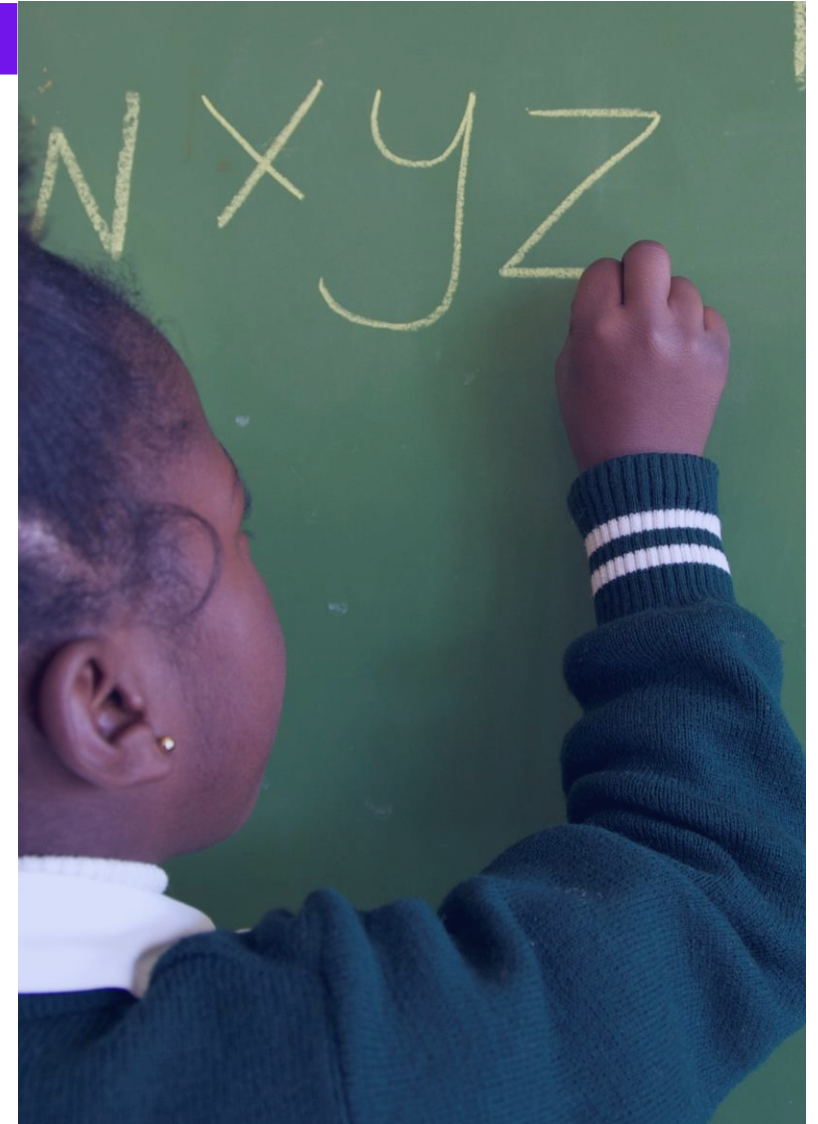
In June 2024, the Ministry of Education issued a Policy/Program Memorandum (PPM) regarding the development and implementation of school board attendance support programs.

Among other information, this PPM 171 outlined instructions as follows:

- School boards should conduct a needs assessment to understand the gaps between their current attendance practices, programs and policies, their attendance goals, and this policy framework.
- Assigned resources should be providing support for case management by immediately identifying employees who have surpassed the absence thresholds and facilitating timely communication with employees at the various stages within an Attendance Support Program (ASP).
- The absence management systems should be able to record absences consistently and accurately using specific absence codes that differentiate between sick days and other types of leaves.

Prior to developing or revising the attendance support program, PPM 171 suggests school boards conduct a needs assessment to understand the gaps between their current attendance practices, programs and policies, their attendance goals, and PPM 171. The PPM notes that the needs assessment may be conducted through consultation with other school boards.

As a result, the KPMG RIAT conducted a horizontal review with three participating boards. The needs assessment included the collection of sick leave data and an assessment of current attendance support programs against the requirements of PPM 171. Combined, these work steps assisted school boards in identifying any existing attendance concerns and provided a foundation for informed discussions and decision-making about developing the principles and objectives of the ASP and aligning to the requirements of PPM 171.



Project Objective and Scope



Project objectives – *What do we need to achieve and how will we define success?*

RIAT performed an analysis of absenteeism trends and conducted a needs assessment of each participating board's attendance support program. Specifically, the review achieved the following:

- Leveraging School Board Collaborative Inc (SBCI) reports, the audit identified micro and macro level trends and patterns on absences based on the data from the absence reporting and dispatch systems.
- Conducted a gap assessment comparing current attendance support programs against the goals of PPM 171, as well as specific local risks to the programs (where applicable).
- Identified recommended controls to satisfy the requirements of PPM 171.
- Analyzed impact of established absence thresholds on resourcing needs to support case management and the role of automation in improving the efficiency of the case management processes.
- Identified recommendations to improve strategies, processes, technology and people (e.g., roles) supporting the attendance support program.



Out-of-scope – *What was outside the defined parameters of the review?*

RIAT identified the following as out-of-scope for the purpose of the review:

- Compliance testing of previous attendance support cases against attendance support program controls.
- Review of the consistency and accuracy of attendance coding.
- Review of the accuracy of employee data.

Horizontal Audit Approach

Our approach to the horizontal audit was divided into three phases. In summary, participation in phase 3 was varied based upon the results of the maturity assessment. Opportunities for addressing gaps were targeted to low maturity boards that require more effective attendance strategies. High maturity boards will receive value from validation of the effectiveness of current strategies including a heat map of talent risks.

All participating board's will receive Phase 1 & 2

Phase 1 Assess Attendance Risk

- In phase 1, RIAT worked with each board to collect sick leave data. This data (along with selected metrics) was analyzed to identify existing attendance concerns and provide a foundation for the needs assessment.

Worksteps:

- Identified relevant risk metrics with input from participating boards (e.g. daily absence frequency, absence duration, etc.).
- Gathered sick leave data from each participating board. This also included SBCI reports or other relevant data sources.
- Developed an analysis of current absence risks and trends.
- Benchmarked absence risks to other participating boards

Phase 2 Gap Assessment

- In phase 2, RIAT levered the KPMG Target Operating Model to conduct a gap assessment of each participating boards' attendance support program. The gap assessment highlighted gaps in various domains of the program (i.e., strategy, processes, technology & data, people) and compare maturity amongst the participating boards.

Worksteps:

- Conducted stakeholder interviews to obtain qualitative feedback on current attendance support processes.
- Assessed each board's attendance support programs against the domains of KPMG's Target Operating Model.
- Developed maturity assessment for each board (i.e., where are they at with their ASP)

Recommended improvements will vary based on results of needs assessment

Phase 3 Opportunities

- In phase 3, KPMG developed opportunities to address gaps between current attendance practices, programs and policies, and attendance goals and the Ministry guidelines for an attendance support program (i.e., requirements of PPM 171).
- Opportunities focused on improving domains that are less mature compared to participating boards.

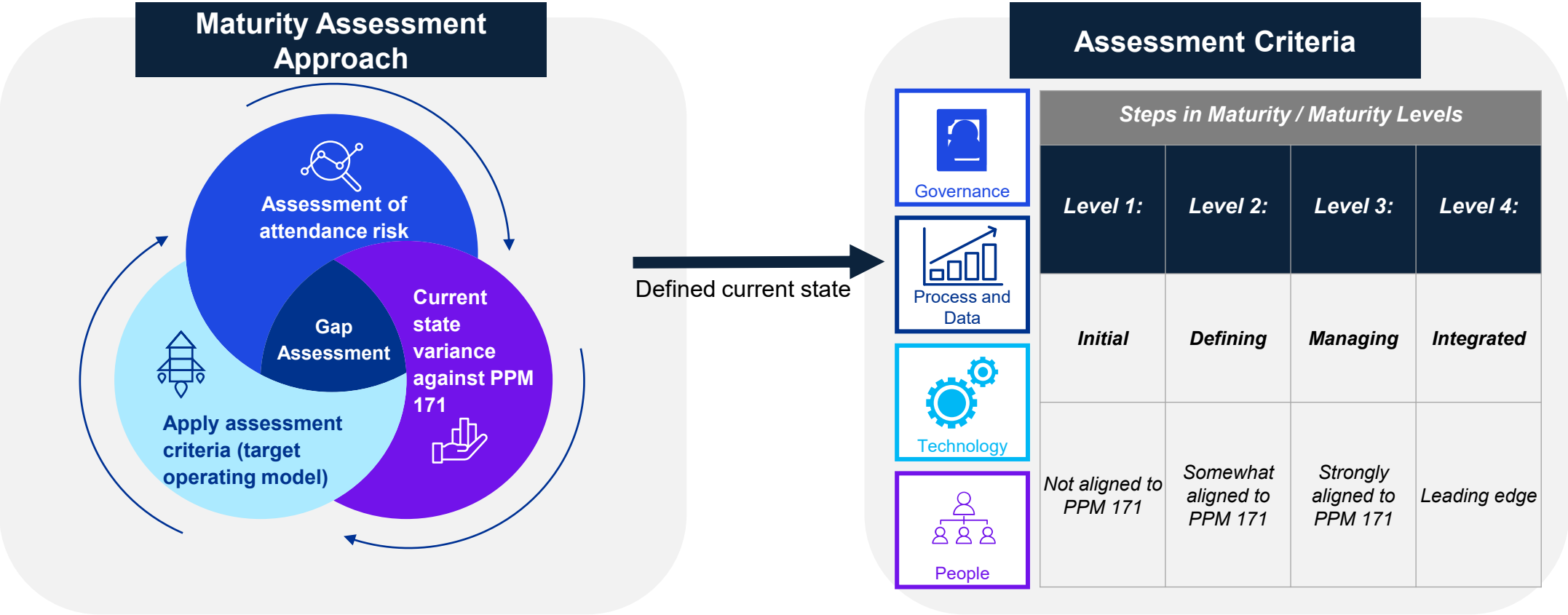
Worksteps:

- Developed draft final report incorporating the attendance risk assessment and needs assessment.
- Developed opportunities for less mature boards to support requirement of PPM 171.

PPM 171 Gap Assessment

Gap Assessment Overview

A clearly defined current state is key to understanding issues, challenges and aspirations and results. The assessment approach and related 4 assessment criteria are noted below.

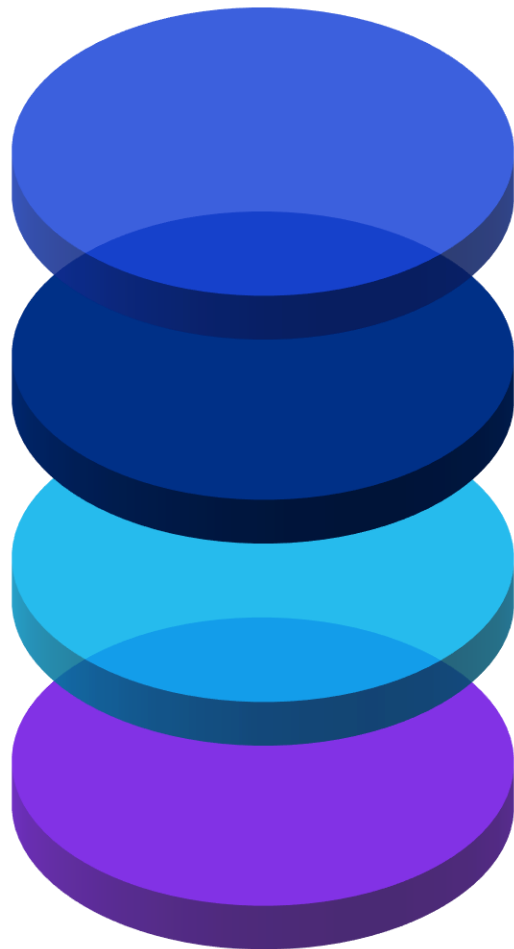


Each assessment criterion was evaluated using a four-point scale based on the average rating across 13 sub-criteria.

The rating system demonstrates the level of maturity that the board ranks in each of the respective areas of assessment; essentially, a rating of one represents the lowest maturity level, whereas a rating of four represents the highest maturity level.

KPMG's Target Operating Model

RIAT leveraged the KPMG Target Operating Model as assessment criteria to conduct a needs assessment of the attendance support program. The needs assessment highlighted gaps in various layers of the program (i.e., strategy, processes, technology & data, people) and compared maturity amongst the participating boards. Maturity was assessed based on a three-point maturity scale. The below highlights key elements assessed as part of the needs assessment.



01

Attendance Support Program Governance

- The establishment of an Attendance Support Committee (to review program goals and outcomes).
- Statement of principles and objectives, definition of absences, and absence threshold within the ASP (i.e., has the board established requirements highlighted in PPM 171)

02

Processes & Data

- Documented processes and procedures (# of stages of ASP, criteria for enter or exiting stage, notification process, what occurs in the stage).
- Supporting strategies in place outside the ASP (e.g., other health and wellness programs)
- Controls in place to monitor, evaluate and review program elements

03

Technology

- Availability of HRIS or attendance management system to track and report attendance data (ability to record absences consistently and accurately using specific absences codes)
- Attendance reporting (identify employees who hit the threshold)
- Case management software / workflows to document and measure outcomes of the program (e.g. efficacy and resource time)

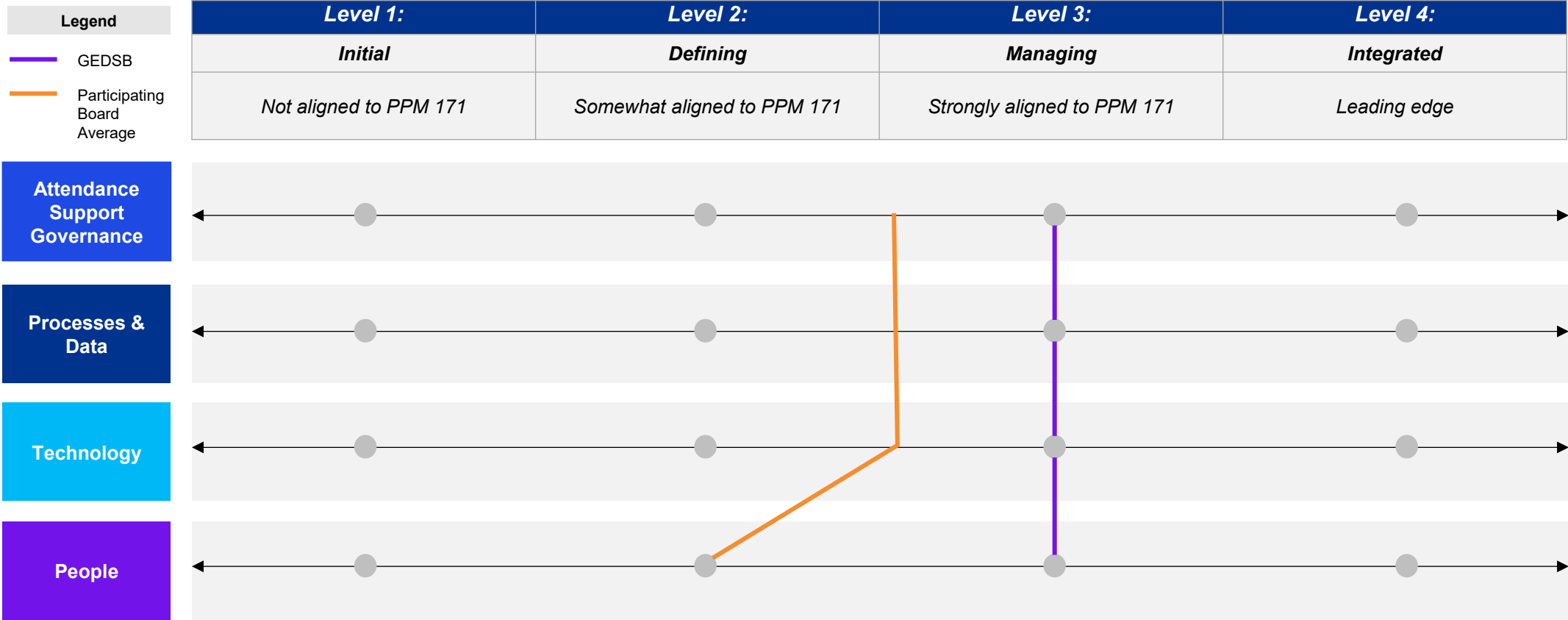
04

People

- Developed training plan for staff implementing and managing the ASP.
- Defined roles and responsibilities for all school board positions (e.g., employees, HR, management, administrators)

Gap Assessment to PPM 171

Based on the assessment of each participating board’s attendance support program against the requirement of PPM 171, RIAT aggregated scores across the domains of the Target Operating Model. Overall, all participating boards demonstrate progress in alignment with PPM 171. Continuous improvement in governance, automation, and workforce training and capacity are critical for all boards to ensure readiness to provide a comprehensive response to PPM 171. Below details the aggregated maturity assessment for each board:



Opportunities for Consideration

Challenges impacting attendance management

KPMG highlighted the following challenges based on the assessment of attendance risk and evaluation of current programs against the requirements of PPM 171. Each observation was noted as a challenge impacting the efficiency and effectiveness of the participating school board's attendance support program.

01

Governance and Policy Gaps

- The absence of a formal attendance committee or similar governance structures weakens oversight, making it difficult to enforce consistency and accountability. This gap can impair policy updates aligned with evolving board needs and labour regulations.

02

Administrative Burden of Program Management

- Managing and monitoring program thresholds manually creates inefficiencies in the ASP workflow.
- Staff face significant time consumption in tracking and processing attendance data, hindering overall productivity.
- For example, staff manually determine whether an employee breaches an attendance threshold and create email notification that are issues to staff.

03

Limited Technology Integration

- A lack of advanced tools, such as automated HR systems, contributes to an administrative burden, including the collection, analysis, and reporting of attendance data.
- Introducing automation or integrating Attendance Support Programs (i.e., case management) into HRIS systems would improve efficiency by reducing errors and creating additional capacity for staff to focus on proactive preventative support.

04

Role Clarity

- Centralized HR functions are responsible for monitoring and managing the program while school administrators are responsible for executing the program (i.e., conducting meetings)
- Given the different challenges within schools, there can be an inconsistent delivery of the program as some administrators are more involved in the process than others.
- Further, limited training is provided on the role and expectation of the administrator as part of the program.

05

Staff Capacity

- As noted previously, the manual management of the Attendance Support Program is labour-intensive. As such, boards with less experienced staff may face efficiency hurdles due to the learning curve required for intricate manual processes.
- Manual process require deep process knowledge, critical thinking, and time management skills, often acquired with years of service.

Opportunities for improvement

KPMG identified six core opportunities to improve the efficiency and effectiveness of the participating board's recruitment and retention strategies. Each opportunity is highlighted below:

01

Leverage Automation and Technology

Automating manual process to monitor and manage the Attendance Support Program can reduce administrative burdens and minimize errors. Implementing a robust Human Resources Information System (HRIS) with attendance-monitoring capabilities allows real-time tracking and report generation. The introduction of automated alerts and triggers for thresholds can save time and ensure timely follow-ups.

Impacted Domain: **Technology**

02

Establish a Formal Attendance Support Committee

The creation of a dedicated attendance committee can provide centralized oversight and governance. This body can ensure consistent application of policies, better categorize attendance cases (culpable vs. non-culpable), and advocate for uniform thresholds and accountability mechanisms.

Impacted Domain: **Governance**

03

Enhance Workforce Training and Support

Addressing gaps in staff capacity and expertise can improve program efficiency. Providing targeted training on attendance management, policies, and software tools will empower staff with the necessary skills to handle cases effectively. This will also shorten learning curves for less experienced employees.

Impacted Domain: **People**

04

Regularly Monitor and Adjust Thresholds

Reviewing and refining attendance thresholds can create a more effective balance between addressing concerns and supporting employees. As such, a dynamic review of the program based on feedback loops and performance metrics should be considered to increase the effectiveness of the program.

Impacted Domain: **Governance**

05

Measure Program Effectiveness through Metrics

Utilize key performance indicators (KPIs) such as case resolution time, employee satisfaction with the attendance support process, or adherence to thresholds. Evaluating the program regularly through these metrics will help identify bottlenecks and areas for reinforcement.

Impacted Domain: **Processes & Data**

06

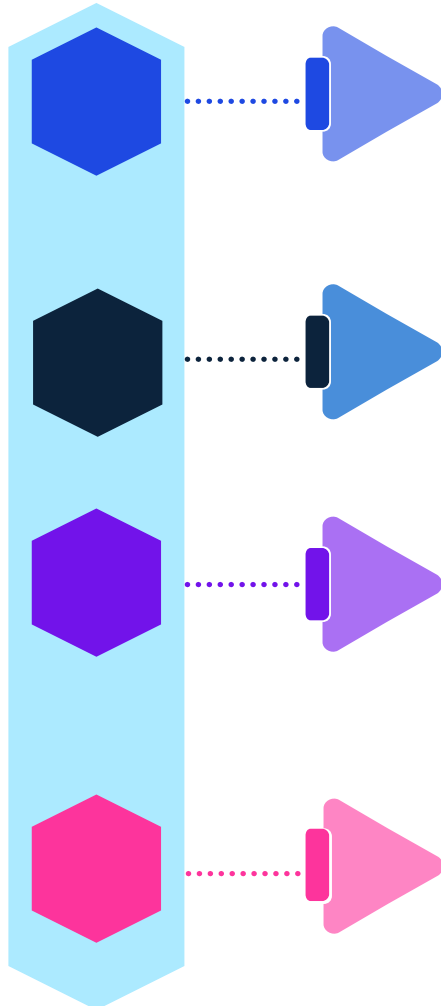
Enhance and Customize Communication

Boards can refine their communication strategies to ensure timely and clear messaging on program expectations. Notifications (e.g., regarding thresholds) should occur in a manner aligned with potential employee emotional needs, avoiding abrupt or overly procedural messages. In addition, boards should consider employee-facing resources (e.g., FAQs) to alleviate concerns over the administration of the program.

Impacted Domain: **Processes & Data**

Summary

Overall, the Attendance Support Program Review provided management with an assessment of absenteeism trends and a gap assessment of current attendance support program against the requirements of PPM 171. This included benchmarking the maturity level of the attendance support program of each participating board to identify best practices and areas for innovation. This review should serve as an initial assessment of the alignment to PPM 171 and allow management to identify a relevant pathway to achieve the desired level of maturity.



What was assessed as part of the review?

The review examined absenteeism trends and evaluated attendance support programs against Policy/Program Memorandum 171. It included a gap analysis across the domains of KPMG's Target Operating Model including governance, processes & data, technology, and people using a structured three-phase audit approach. The review also contained benchmarking of participating boards absenteeism trends.

What were the key findings?

Key findings revealed governance gaps, unclear role definitions, and a reliance on manual processes with limited technology use. The review also identified inefficiencies in case management and opportunities to improve consistency and oversight. The benchmarking exercise highlighted that participating boards are defining and managing the key elements of their attendance support programs, highlighting alignment to PPM 171.

What are the opportunity pathways?

To address the key findings, RIAT identified six opportunity themes including a low and high maturity pathway based on the participating board's current state (excluded from the audit committee summary). The low maturity pathway is designed for boards with emerging attendance support programs. It emphasizes foundational improvements such as establishing governance structures, automating manual processes, enhancing workforce training, and refining communication strategies. These boards are encouraged to address policy gaps, implement dynamic threshold reviews, and build capacity for consistent program delivery. In contrast, the high maturity pathway supports boards with well-established programs by validating current practices and guiding them toward continuous improvement. This includes leveraging advanced tools like heat maps and KPIs, integrating technology for real-time monitoring, and refining strategies to optimize program effectiveness and employee engagement.

What are the next steps?

This review was an initial assessment of each participating board's alignment to PPM 171. The Ministry has set a target date of June 2026 for boards to implement and publicly post their attendance program. As next steps, management should review areas of lower maturity to ensure alignment to the PPM and identify a relevant pathway moving forward. As a future phase of work, RIAT can provide input on the alignment to the PPM after management chooses their implementation pathway. Further, it will be important for boards to assess costs/impacts of their attendance programs once they are aligned to PPM 171.



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