



# Audit Committee Meeting

Thursday, September 12, 2024

MS Teams Virtual Meeting

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 13, 2024 Minutes
  - \* (b) Consolidated Due Diligence Report
  - \* (c) Q3 Financial Forecast  
**Recommended Motion:** THAT the Audit Committee accepts the September 12, 2024 Consent Agenda and the recommendations contained therein:  
(a) Minutes of the Audit Committee dated June 13, 2024 be approved.  
(b) Receive the Consolidated Due Diligence Report as information.  
(c) Receive the Q3 Financials Forecast as information.
- D - 1 **Business Arising from Minutes and/or Previous Meetings**
- (a) Grand Erie Math Achievement Action Plan (GEMAAP) Update (L. Munro)
- E - 1 **New Business**
- \* (a) Review of Audit Committee Terms of Reference [O. Reg. 361/10](#) (R. Wyszynski)
- F - 1 **Internal Audit**
- \* (a) Math Achievement Assessment Report (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 7, 2024 at 4:30 p.m. (In person / Virtual)



# Grand Erie District School Board

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TO: Audit Committee  
FROM: Rafal Wyszynski, Superintendent of Business & Treasurer  
RE: **Consent Agenda**  
DATE: September 12, 2024

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**Recommended Action:** Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_  
THAT the Audit Committee accepts the September 12, 2024 Consent Agenda and the recommendations contained therein:  
(a) Minutes of the Audit Committee dated June 13, 2024 be approved.  
(b) Receive the Consolidated Due Diligence Report as information.  
(c) Receive the Q3 Financial Forecast as information

Respectfully submitted,

Rafal Wyszynski  
Superintendent of Business & Treasurer



## Audit Committee

Thursday, June 13, 2024

4:30 PM

Board Room, Education Centre / MS Teams Virtual Meeting

### MINUTES

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

**Regrets:** T. Waldschmidt (Trustee)

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

A - 1 **Opening**

(a) **Roll Call**

Committee Chair Waldschmidt sent his regrets. Meeting was chaired by Trustee Bradford who called meeting to order at 4:41 p.m.

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

(c) **Land Acknowledgement Statement**

Trustee Bradford read the Land Acknowledgement statement.

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

Presented as printed

Moved by: E. Hodgins

Seconded by: A. Thakker

THAT the Audit Committee agenda be approved.

**Carried**

B - 1 **Consent Agenda**

Presented as printed

Moved by: R. Collver

Seconded by: E. Hodgins

THAT the Audit Committee approve the June 13, 2024, Consent Agenda:

(a) Minutes of the Audit Committee dated March 7, 2024.

(b) Receive the Consolidated Due Diligence report.

(c) Q2 Financial Forecast.

**Carried**

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

Nil



# Audit Committee

Thursday, June 13, 2024

4:30 PM

Board Room, Education Centre / MS Teams Virtual Meeting

## MINUTES

### D - 1 Internal Audit

#### (a) Math Achievement Assessment Update

S. Bedi, from KPMG, provided a brief update on the Math Achievement Assessment, noting this was an initial assessment. KPMG identified the priority areas that impact math achievement and outcomes, developed a student achievement framework, and deployed a dynamic audit approach that identified key risks. S. Bedi further noted that KPMG also issued a regional benchmarking survey which identified common challenges. The Audit Committee will receive the detailed report at the September meeting.

In response to question regarding 2024-25 Math Achievement Action Plan, Director Roberto noted the Superintendents are in the process of developing the 2024-25 professional development plan.

It was requested Superintendent Munro attend the September meeting to provide an update of the Grand Erie Math Achievement Action Plan (GEMAAP).

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

S. Bedi provided a high-level overview of the Internal Audit Plan for 2024-25 which will be focused on Absenteeism Risk and Cost Mitigation

In response to question, S. Bedi provided clarification regarding the audit approach and stated the impact is financial and effects continuity of learning in the classroom.

Moved by: A. Thakker

Seconded by: R. Collver

THAT the 2024-25 Internal Audit Plan be forwarded to the June 24, 2024 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 2023 Audit Committee meeting. M. McNally from Millards provided a high-level review of both letters.

In response to question, M. McNally noted no significant changes in the audit approach however, the focus areas shift on a year-to-year basis to limit audit predictability. M. McNally further stated that if changes are required during the preliminary review, Millards would be in contact with the Audit Committee.



## Audit Committee

Thursday, June 13, 2024

4:30 PM

Board Room, Education Centre / MS Teams Virtual Meeting

### MINUTES

F - 1 **Other Business**

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

Superintendent Wyszynski provided a high-level review of the report that was presented at the June 10, 2024, Finance Committee Meeting.

In response to questions regarding how the board mitigates the risk, Superintendent Wyszynski respond the board takes a cautious approach when building the budget, through revised estimated that are completed in December and ensuring variable expenses are regularly monitored.

In response to question, Superintendent Wyszynski provided examples of how the budget aligns with Multi-Year Strategic Plan.

G - 1 **Adjournment**

Moved by: E. Hodgins

Seconded by: A. Thakker

THAT the Audit Committee meeting be adjourned at 5:45 pm.

**Carried**

H - 1 **2024-25 Meeting Dates:**

- Thursday, September 12, 2024 at 4:30 p.m. (Virtual only)
- Thursday, November 7, 2024 at 4:30 p.m. (In person / Virtual)
- Thursday, March 6, 2025 at 4:30 p.m. (Virtual only)
- Thursday, June 12, 2025 at 4:30 p.m. (In person / Virtual)



# Audit Committee Consolidated Due Diligence Report

**C-1-b**

Item	2023-24 School Year											
	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug
All Statutory withholding ( Income Tax, CPP, EI) have been submitted	CS	CS	LC	LC	LC	LC	LC	LC	LC	LC	LC	LC
Employer Health Tax paid and submitted for the month	CS	CS	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.	CS	CS	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.	CS	CS	LC	LC	LC	LC	LC	LC	LC	LC	LC	LC
Teacher's Pension Plan and Union Dues remitted.	CS	CS	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, CS - Cindy Smith



# Grand Erie District School Board

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**TO:** JoAnna Roberto, Ph. D., Director of Education & Secretary of the Board  
**FROM:** Rafal Wyszynski, Superintendent of Business & Treasurer  
**RE:** **Quarterly Budget Report**  
**DATE:** June 24, 2024

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## Background

Consistent with Budget Development Process Policy, the Quarterly Budget Report for the nine months ended May 31, 2024, is attached.

## Additional Information

Business Services has reviewed the financial activity for the period September 2023 to May 2024, collected information from budget-holders, made spending assumptions for the next three months and compared forecasted expenditures against the Revised Estimates budget. Some of the highlights are summarized below:

- Revenues are expected to increase primarily due to the supplementary funding provided by the Ministry of Education for the retroactive payments to address the additional compensation provided through Bill 124. Additionally, enrolment is expected to increase over Revised Estimates, but slightly lower than what was forecasted in the 2<sup>nd</sup> Quarter. Our Grants for Student Needs (GSNs) are still expected to be \$382,000 higher than Revised Estimates as a result of 31 additional students.
- Grand Erie's Workplace Safety and Insurance Board (WSIB) costs are expected to significantly increase over what was originally estimated. The in-year pressure of approximately \$700,000 is as a result of a combination of higher number of WSIB incidents, increased insurable earnings, indexation, and an overall increase in the cost of health care.
- Facility energy costs are expected to result in a favourable position due to a milder winter than originally anticipated leading to an approximated \$300,000 underspend.
- Absenteeism costs are expected to also provide a favourable budget impact due to lower than anticipated costs of supply teachers, educational assistants, and early childhood educators. Grand Erie staff is still forecasting a significantly conservative projection for June; however, the savings are anticipated to provide about \$300,000 in budget relief.
- Facility renewal costs are still anticipated to increase by over \$2 million due to increases to the cost of skilled labour and materials as well as the volume of projects underway. Grand Erie's facilities team is providing enhanced investments to repair, renovate, and refurbish our buildings.
- Additional furniture costs, to furnish growing schools, is expected to cost approximately \$40,000 greater than budgeted.

The 2023-24 Revised Estimates was filed with a balanced budget. The forecast as of the third quarter has provided us with some expenditure assurances as ninety percent of the school year is complete, and the enrolment count dates have surpassed. Although there are some significant budget pressures, Grand Erie's finance team has been able to identify sufficient additional revenues and cost savings to remain on a balanced budget trajectory. Risks associated with the forecast presented are connected to uncertainties regarding inflation, climate control, preparatory costs in anticipation of the 2024-25 school year as well as any required spending associated with enrolment growth such as portables, additional furniture, and equipment.

The quarterly forecast for the period ending May 31, 2024 projects Grand Erie to file balanced financial position for the 2023-24 year-end. Appendix A summarizes the projected revenues and expenditures, along with variances explanations for the forecast.

Respectfully submitted,

Rafal Wyszynski  
Superintendent of Business & Treasurer



**Grand Erie District School Board  
2023-24 Q3 Forecast Dashboard  
For the period ended August 31, 2024**

**Summary Comparison of 2023-24 Revised Estimates Budget versus 2023-24 Q3 Forecast**

(\$ Figures in Thousands)				Variance	
	23-24	23-24	23-24		
	Estimates	Revised	Q3 Forecast	\$	%
<b>Revenue</b>					
Provincial Grants (GSN)	326,719	337,219	370,638	33,418	9.9%
Grants for Capital Purposes	5,673	4,429	4,220	(209)	-4.7%
Other Non-GSN Grants	7,411	7,621	8,628	1,007	13.2%
Other Non-Grant Revenues	8,868	9,600	9,742	142	1.5%
Amortization of DCC	20,045	20,356	20,356	-	0.0%
<b>Total Revenue</b>	<b>368,717</b>	<b>379,225</b>	<b>413,583</b>	<b>34,359</b>	<b>9.1%</b>
<b>Expenditures</b>					
Classroom Instruction	247,391	254,282	282,866	28,584	11.2%
Non-Classroom	30,987	31,539	34,861	3,323	10.5%
Administration	8,628	8,895	9,392	497	5.6%
Transportation	17,728	18,038	17,776	(262)	-1.5%
Pupil Accommodation	56,494	58,363	61,080	2,716	4.7%
Contingency & Non-Operating	7,489	8,109	7,609	(500)	-6.2%
<b>Total Expenditures</b>	<b>368,717</b>	<b>379,225</b>	<b>413,583</b>	<b>34,359</b>	<b>9.1%</b>
<b>In-Year Surplus (Deficit)</b>	-	-	-	-	-
Prior Year Accumulated Surplus for compliance	9,487	11,111	11,111	-	0.0%
<b>Accumulated Surplus (Deficit) for compliance</b>	<b>9,487</b>	<b>11,111</b>	<b>11,111</b>	-	<b>0.0%</b>

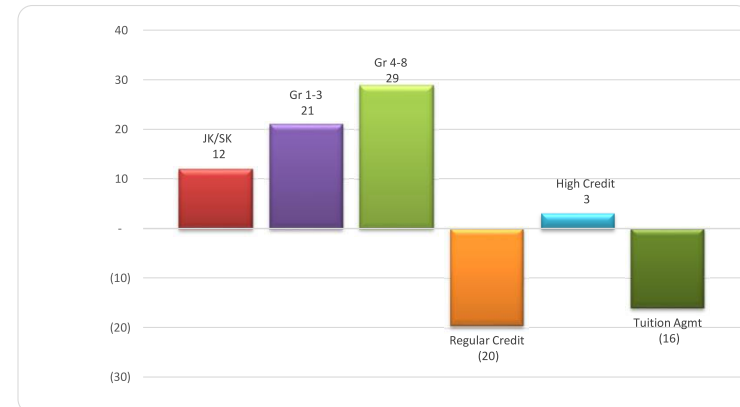
**Summary of Staffing**

FTE	23-24	23-24	Variance	
	Estimates	Revised	#	%
<b>Classroom</b>				
Teachers	1,719.3	1,756.0	36.7	2.1%
Early Childhood Educators	122.0	136.0	14.0	11.5%
Educational Assistants	353.0	368.0	15.0	4.2%
<b>Total Classroom</b>	<b>2,194.3</b>	<b>2,260.0</b>	<b>65.7</b>	<b>3.0%</b>
School Administration	232.8	234.1	1.3	0.6%
Board Administration	71.0	75.0	4.0	5.6%
Facility Services	222.1	232.0	9.9	4.5%
Coordinators & Consultants	43.0	43.0	-	0.0%
Paraprofessionals	57.0	58.0	1.0	1.8%
Child & Youth Workers	30.0	30.0	-	0.0%
IT Staff	35.0	34.0	(1.0)	-2.9%
Library	12.8	12.8	-	0.0%
Transportation	6.0	6.0	-	0.0%
Other Support	6.0	6.0	-	0.0%
Continuing Ed	8.1	8.1	-	0.0%
Trustees	15.0	15.0	-	0.0%
<b>Non-Classroom</b>	<b>738.8</b>	<b>754.0</b>	<b>15.2</b>	<b>2.1%</b>
<b>Total</b>	<b>2,933.1</b>	<b>3,014.0</b>	<b>80.9</b>	<b>2.8%</b>

**Summary of Enrolment**

ADE				Variance	
	23-24	23-24	23-24		
	Estimates	Revised	Q3 Forecast	#	%
<b>Elementary</b>					
JK/SK	3,563	3,774	3,786	12	0.3%
Gr 1-3	5,880	6,029	6,050	21	0.3%
Gr 4-8	9,757	9,972	10,001	29	0.3%
<b>Total Elementary</b>	<b>19,200</b>	<b>19,775</b>	<b>19,837</b>	<b>62</b>	<b>0.3%</b>
<b>Secondary &lt;21</b>					
Regular Credit	7,337	7,587	7,567	(20)	-0.3%
High Credit	29	29	32	3	10.7%
Tuition & Visa	435	441	425	(16)	-3.6%
<b>Total Secondary</b>	<b>7,800</b>	<b>8,056</b>	<b>8,024</b>	<b>(32)</b>	<b>-0.4%</b>
<b>Total Board</b>	<b>27,000</b>	<b>27,831</b>	<b>27,861</b>	<b>30</b>	<b>0.1%</b>

**Changes in Enrolment: Budget v Forecast**



**Grand Erie District School Board  
2023-24 Q3 Forecast Dashboard  
Revenues  
For the period ended August 31, 2024**

(\$ Figures in Thousands)

	23-24 Estimates	23-24 Revised Estimates	23-24 Q3 Forecast	Change		Material Variance Note
				\$	%	
				Increase (Decrease)	Increase (Decrease)	
<b>Grant Revenues</b>						
Pupil Foundation	154,350	159,288	159,588	300	0.2%	a.
School Foundation	22,229	22,623	22,685	62	0.3%	
Special Education	41,855	43,278	43,278	-	0.0%	
Language Allocation	4,781	5,463	5,573	110	2.0%	
Supported School Allocation	28	28	28	-	0.0%	
Rural and Northern Education Funding	1,157	2,219	2,219	-	0.0%	
Learning Opportunities	5,252	5,667	5,667	-	0.0%	
Continuing and Adult Education	1,589	2,355	2,355	-	0.0%	
Teacher Q&E	30,238	29,010	29,010	-	0.0%	
ECE Q&E	1,948	2,004	2,004	-	0.0%	
New Teacher Induction Program	124	124	124	-	0.0%	
Restraint Savings	(80)	(80)	(80)	-	0.0%	
Transportation	16,574	16,699	16,724	25	0.1%	
Administration and Governance	8,335	8,540	8,560	20	0.2%	
School Operations	30,006	30,926	30,937	11	0.0%	
Community Use of Schools	376	376	376	-	0.0%	
Declining Enrolment	-	-	-	-	0.0%	
Indigenous Education	2,120	2,791	2,791	-	0.0%	
Support for Students Fund	2,968	2,968	2,968	-	0.0%	
Mental Health & Well-Being	1,055	1,098	1,098	-	0.0%	
Safe Schools Supplement	559	576	576	-	0.0%	
Program Leadership	993	1,005	1,005	-	0.0%	
Bill 124	-	-	32,890	32,890	N/A	b.
Permanent Financing - NPF	262	262	262	-	0.0%	
<b>Total Operating Grants</b>	<b>326,719</b>	<b>337,219</b>	<b>370,638</b>	<b>33,418</b>	<b>9.9%</b>	
<b>Grants for Capital Purposes</b>						
School Renewal	2,937	2,937	2,937	-	0.0%	
Temporary Accommodation	322	-	-	-	0.0%	
Short-term Interest	1,535	468	259	(209)	(44.6%)	c.
Debt Funding for Capital	2,584	2,584	2,584	-	0.0%	
Minor Tangible Capital Assets (mTCA)	(1,705)	(1,560)	(1,560)	-	0.0%	
<b>Total Capital Purposes Grants</b>	<b>5,673</b>	<b>4,429</b>	<b>4,220</b>	<b>(209)</b>	<b>(4.7%)</b>	
<b>Other Non-GSN Grants</b>						
Priority & Partnership Fund (PPF)	4,382	5,282	6,289	1,007	19.1%	d.
Other Federal & Provincial Grants	3,029	2,339	2,339	-	0.0%	
<b>Total Non-GSN Grants</b>	<b>7,411</b>	<b>7,621</b>	<b>8,628</b>	<b>1,007</b>	<b>13.2%</b>	
<b>Other Non-Grant Revenues</b>						
Education Service Agreements - Six Nations	5,829	5,821	5,635	(186)	(3.2%)	
Education Service Agreements - MCFN	606	614	614	-	0.0%	
Other Fees	166	110	110	-	0.0%	
Other Boards	210	210	210	-	0.0%	
Community Use & Rentals	815	798	798	-	0.0%	
Miscellaneous Revenues	1,241	2,046	2,374	328	16.0%	e.
<b>Non Grant Revenue</b>	<b>8,868</b>	<b>9,600</b>	<b>9,742</b>	<b>142</b>	<b>1.5%</b>	
<b>Deferred Revenues</b>						
Amortization of DCC	20,045	20,356	20,356	-	0.0%	
<b>Total Deferred Revenue</b>	<b>20,045</b>	<b>20,356</b>	<b>20,356</b>	<b>-</b>	<b>0.0%</b>	
<b>TOTAL REVENUES</b>	<b>368,717</b>	<b>379,225</b>	<b>413,583</b>	<b>34,357</b>	<b>9.1%</b>	

**Explanations of Material Grant Variances**

- a. Increase in revenue as a result of higher enrolment.
- b. Increase as a result of anticipated Bill 124 funding
- c. Decrease as a result in a change in the anticipated timing of projects.
- d. Increase as a result of additional PPFs announced by the Ministry for targeted initiatives.
- e. Increase as a result of revenue generated through Jordan's Principle; offset by decrease in anticipated interest income.

**Notes:**

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

**Grand Erie District School Board  
2023-24 Q3 Forecast Dashboard  
Expenses  
For the period ended August 31, 2024**

(\$ Figures in Thousands)

	23-24 Estimates	23-24 Revised Estimates	23-24 Q3 Forecast	Percentage of Total Expenses	Change		Material Variance Note
					\$ Increase (Decrease)	% Increase (Decrease)	
<b>Classroom Instruction</b>							
Teachers	180,862	182,809	206,725	50.0%	23,915	13.1%	a.
Supply Teachers	7,513	7,813	7,501	1.8%	(311)	(4.0%)	
Educational Assistants	20,396	20,765	24,024	5.8%	3,259	15.7%	a.
Early Childhood Educators	6,917	7,615	9,135	2.2%	1,520	20.0%	a.
Classroom Computers	4,832	5,289	5,527	1.3%	238	4.5%	
Textbooks and Supplies	8,251	9,998	8,969	2.2%	(1,029)	(10.3%)	b.
Professionals and Paraprofessionals	12,008	12,882	13,509	3.3%	627	4.9%	a.
Library and Guidance	5,525	5,373	5,435	1.3%	63	1.2%	
Staff Development	694	1,344	1,647	0.4%	303	22.5%	c.
Department Heads	394	394	394	0.1%	-	0.0%	
<b>Total Instruction</b>	<b>247,391</b>	<b>254,282</b>	<b>282,866</b>	<b>68.4%</b>	<b>28,584</b>	<b>11.2%</b>	
<b>Non-Classroom</b>							
Principal and Vice-Principals	15,525	15,765	16,523	4.0%	758	4.8%	d.
School Office	7,901	7,890	9,186	2.2%	1,295	16.4%	a.
Coordinators & Consultants	6,163	6,172	7,274	1.8%	1,102	17.8%	a.
Continuing Education	1,398	1,711	1,879	0.5%	167	9.8%	
<b>Total Non-Classroom</b>	<b>30,987</b>	<b>31,539</b>	<b>34,861</b>	<b>8.4%</b>	<b>3,323</b>	<b>10.5%</b>	
<b>Administration</b>							
Trustees	376	391	554	0.1%	163	41.5%	
Director/Supervisory Officers	1,565	1,675	1,658	0.4%	(17)	(1.0%)	
Board Administration	6,686	6,828	7,180	1.7%	352	5.2%	e.
<b>Total Administration</b>	<b>8,628</b>	<b>8,895</b>	<b>9,392</b>	<b>2.3%</b>	<b>497</b>	<b>5.6%</b>	
<b>Transportation</b>	<b>17,728</b>	<b>18,038</b>	<b>17,776</b>	<b>4.3%</b>	<b>(262)</b>	<b>(1.5%)</b>	
<b>Pupil Accommodation</b>							
School Operations and Maintenance	28,644	29,206	29,956	7.2%	751	2.6%	f.
School Renewal	2,937	3,737	5,703	1.4%	1,966	52.6%	g.
Other Pupil Accommodation	4,328	4,382	4,382	1.1%	-	0.0%	
Amortization & Write-downs	20,585	21,038	21,038	5.1%	-	0.0%	
<b>Total Pupil Accommodation</b>	<b>56,494</b>	<b>58,363</b>	<b>61,080</b>	<b>14.8%</b>	<b>2,716</b>	<b>4.7%</b>	
<b>Non-Operating</b>	<b>2,310</b>	<b>2,408</b>	<b>2,405</b>	<b>0.6%</b>	<b>(3)</b>	<b>(0.1%)</b>	
<b>Provision for Contingencies</b>	<b>5,179</b>	<b>5,701</b>	<b>5,204</b>	<b>1.3%</b>	<b>(497)</b>	<b>(8.7%)</b>	h.
<b>TOTAL EXPENDITURES</b>	<b>368,717</b>	<b>379,225</b>	<b>413,583</b>	<b>100.0%</b>	<b>34,359</b>	<b>9.1%</b>	

**Explanations of Material Expense Variances**

- a. Increase as a result of expenditures associated with Bill 124.
- b. Decrease as a result of anticipated underspend in school based accounts as well as spending reallocated to other categories.
- c. Additional budget allocated through PPFs.
- d. Increase due to the additional support for administrators.
- e. Increase as a result of implementation costs associated with the new Financial Software; additional payroll expenses as well as impacts due to Bill 124.
- f. Increased costs as a result of Bill 124 offset slightly by reduced gas consumption
- g. Increase due to higher than anticipated costs to enhance repairs and maintenance service levels in buildings.
- h. Decrease due to movement of ECE costs to ECE spending category

**Notes:**

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



## 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 Appointment
- 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.

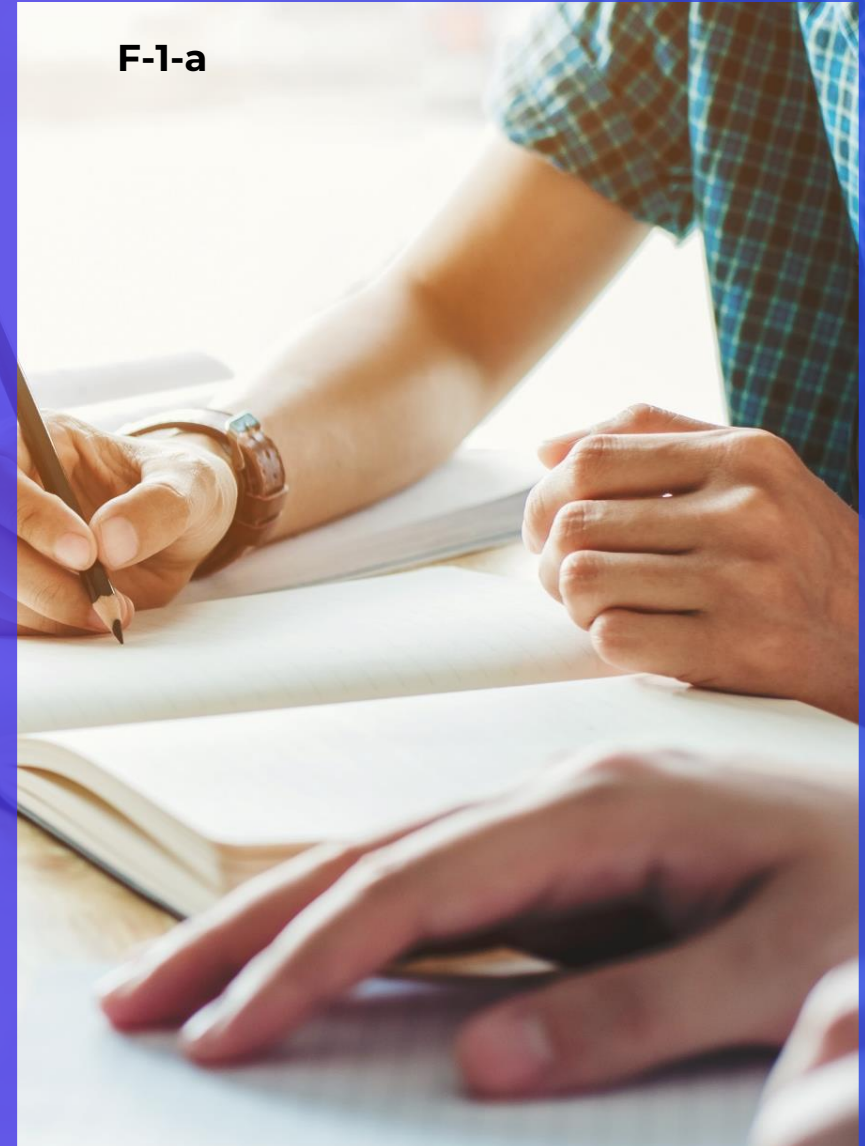


# Grand Erie District School Board

## Initial Assessment of Math Achievement Strategy

Final Internal Audit Report, Regional Internal Audit

—  
August 30, 2024



F-1-a

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## Distribution

This report is to be distributed to the following stakeholders:

**Project sponsor:**

- JoAnna Roberto, Director of Education and Secretary of the Board

**To (for action):**

- Lisa Munro, Superintendent of Curriculum and Student Achievement (and Board Math Lead)
- Kevin Grahamn, Superintendent Secondary – Math

**CC (for information):**

- Raf Wyszynski, Superintendent of Business
- Audit Committee

# Disclaimer

This document has been prepared by KPMG LLP (“KPMG”) for the Grand Erie District School Board (“Grand Erie” or “the board” or “Client”) pursuant to the terms of the Regional Internal Audit Request for Proposal – 671 (the “RFP”), the Master Services Agreement (the “MSA”) for Regional Internal Audit Services and the 2023-24 Statement of Work dated September 21, 2023.

KPMG neither warrants nor represents that the information contained in this report is accurate, complete, sufficient or appropriate for use by any person or entity other than Grand Erie or for any purpose other than set out in the Engagement Agreement. This report may not be relied upon by any person or entity other than Grand Erie, 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.

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This summary 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 Grand Erie nor are we an insider or associate of Grand Erie. Accordingly, we believe we are independent of Grand Erie and are acting objectively.

**02**

# **Scope and Approach**

# Grand Erie District School Board – Initial Assessment of Math Achievement Strategy

# Math Achievement Action Plan

## Background and context

Grand Erie’s Audit Committee approved an audit that considers how management manages student supports and resources that advance student outcomes. Through further scoping it was noted that school boards are required to publicly post Student Achievement Plans which must include: EQAO scores in reading, writing and mathematics, graduation rates and credit accumulation, absence, suspension and expulsion rates. In addition, the Ministry has outlined new reporting responsibilities where school boards are required to complete and submit their Math Achievement Action Plan (MAAP) three times a year. KPMG understands the MAAP aims to achieve the following objectives:

- a) Commitment of resources to improve math outcomes
- b) Assignment of qualified resources to support schools and students
- c) Identification and selection of high impact instructional and assessment practices aligned with the Ontario Mathematics curriculum to be covered in Professional Development (PD) for educators
- d) Alignment of high impact delivery methods to digital platforms and in class support
- e) Proactive intervention over a long-term time horizon for schools not meeting performance targets

In September 2023, Grand Erie finalized its Math Achievement Action Plan. The multiyear plan details actions across the district including collective commitments, professional development for grade 1-9 educators and administrators, the role and support plan for Instructional Coaches and structures to support family engagement. In support of the plan, the Ministry identified priority schools where baseline data suggested math achievement scores are below average.

The priority schools receive designated supports and will be measured on their level of achievement on mathematics using report cards and EQAO scores against baselines. Overall, the board is targeting that the successful implementation and execution of the MAAP will result in students achieving level 3/4 in math improving by 2% and student attendance improving by 2%. To support these targets, the board’s MAAP includes the following:



### Total Funding Provided by Ministry:

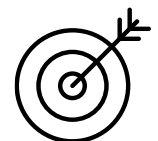
Budget: \$4,254,523

Funds used as of February 2024: \$1,983,274



### Total Math Coaches:

25 math coaches



### Total Priority Class Sections:

Grade 3: 19

Grade 6: 23

Grade 9: 5



### Total Planned PD Days with Math Focus

Grade 3: 27

Grade 6: 18

Grade 9: 8



# Introduction

## Audit Scoping – Initial Assessment

Given the Ministry of Education's spotlight on math achievement, student math outcomes was highlighted as the focus for the review. As such, the KPMG RIAT worked with Grand Erie to document an outcome measurement model that considers the K-12 core curriculum in Math and the strategies to **manage the supports (inputs), monitor achievements (outputs) and to deliver measurable results (outcomes).**

Based on this consultation, the RIAT identified the areas in purple font as **initial** priority areas that impact math achievement and outcomes:

<h3>Inputs</h3> <p>What goes in?</p>	<h3>Outputs</h3> <p>What comes out?</p>	<h3>Outcomes</h3> <p>What is the result?</p>	<h3>Impact</h3> <p>What is the value?</p>
<ul style="list-style-type: none"> <li>• Central resources/staff</li> <li>• Promotion of Math Additional Qualification (“AQ”) courses</li> <li>• Assessment, evaluations and reporting</li> <li>• Staff engagement at a school</li> <li>• Administrators as active learning participants</li> <li>• School Improvement Plan</li> <li>• Board Equity &amp; Improvement Plan</li> <li>• Assessment and EQAO support for students</li> <li>• Instructional coaches to support the co-plan, co-teach, co-assess cycle with teachers</li> <li>• Enrolment and student demographics (e.g. Indigenous)</li> </ul>	<ul style="list-style-type: none"> <li>• Improved monitoring of and response to EQAO results</li> <li>• Individual Education Plans</li> <li>• Monitoring priority schools</li> <li>• Student Outcomes / Report Cards</li> <li>• Number of credits achieved</li> <li>• Lower student absenteeism</li> <li>• Learning and Development – e.g. existing teachers improving their Math content learning</li> <li>• High impact instructional practices</li> </ul>	<ul style="list-style-type: none"> <li>• Curriculum is implemented with fidelity</li> <li>• Improved achievement in mathematics</li> <li>• Timely intervention for at risk students</li> <li>• More awareness and outreach across school boards and the Ministry</li> <li>• Improved student experience and teacher engagement</li> <li>• Increase in graduation rates / credit accumulation</li> <li>• More relevant and useful teaching feedback and scaffolding of instruction</li> </ul>	<ul style="list-style-type: none"> <li>• Educational integrity</li> <li>• Improved mental health of students (e.g. anxiety)</li> <li>• Engaged parents and families</li> <li>• Students will build engagement and enjoyment in mathematics</li> <li>• Confident mathematicians</li> <li>• Innovation and personalization</li> <li>• Positive, safe and inclusive learning spaces/environments</li> </ul>

**Note:** A full scale review of the effectiveness of the MAAP would require an expanded scope of inputs and outputs over a longer time horizon to measure the outcomes and impact. For example, student wellbeing, talent risks, engagement of instructional coaches etc. could have equal or greater impact on students’ confidence with mathematics.

# Student Achievement Planning – Risk Framework

In order to understand the risks and challenges the board faces with respect to the successful implementation and execution of the Math Achievement Action Plan, KPMG developed a student achievement framework. The **framework identifies 15 key control activities** within four domains including strategy and governance, resource allocation and professional development, performance monitoring and impact measurement, and program delivery and assessment. Based on our experience, effective controls within each domain of the framework can provide reasonable assurance that the implementation and execution of the Math Achievement Action Plan can yield the intended student achievement outcomes.

## 1. Strategy and Governance

Risks of this nature pertain to conflicts or set backs in reporting, data analysis, and prioritization metrics. Specifically, components as they relate to the Math Achievement Action Plan and how the current operations and actions are performing in alignment with the objectives (e.g. recruitment and retention operations)

## 2. Resource Allocation & Professional Development

Risks of this nature align with the planning and distribution of resources as they relate to student achievement priorities. Recognizing any gaps in **capabilities or resource sparsity** and addressing areas of concern to properly support students.

## 3. Performance Monitoring & Impact Measurement

Accurately tracking and obtaining data to ensure that actions/activities are performing in alignment with outlined objectives as they relate to the defined metrics. Transferring the data into digestible insights and measuring the impacts accordingly.

## 4. Program Delivery & Assessment

Ensuring necessary planning and follow-up takes place to track progression of initiatives. Monitoring ad-hoc changes and updates to remain in alignment with assessment results.

The RIAT focused on 7 key risks when scoping in the controls to be initially assessed. The next page summarizes the risks covered. To further validate these risks, KPMG RIAT facilitated a survey of school boards in the south west region. For a summary of the survey's findings, refer to page 11.

# Current state risks and challenges

The key risks for the initial assessment of math achievement and is identified within the scope of the Math Achievement Action Plan. The board is currently in year 1 of a multiyear MAAP. As such, RIAT deployed a dynamic audit approach (leveraging the student achievement framework) that identified key risks and prioritized efforts on risks that impact this phase of the plan. While these risks may not represent all factors that can determine the success of the MAAP, mitigation of these risks should ensure continued positive momentum of the plan. Based on this dynamic audit approach, the following risks were prioritized for the assessment:

01

## Financial Commitment for MAAP

The risk related to the misallocation or misuse of funds. If the funds sourced and used do not match, it could indicate that funds are not being used as intended or that there is a lack of financial control.

02

## Resource / Role Deployment

The risk of a lack of adequate support for schools, leading to poor performance and negative math outcomes. Duplication of roles and responsibilities could also lead to inefficiencies and confusion.

03

## Learning and Development Planning & Delivery

The risk of delays in the delivery of professional development (PD) and planning activities, which could impact the effectiveness of the Math Achievement Action Plan.

04

## Adoption of High Impact Instructional Practices

The risk of underutilization of PD/resources can also lead to low impact/outcomes for students.

05

## Adoption of Digital Tools

The risk of low adoption rates for digital tools (e.g., KnowledgeHook), which could impact the delivery of instructional practices.

06

## Measuring Progress

The risk of poor communication with stakeholders, leading to a lack of awareness or understanding of the progress made towards the Math Achievement Action Plan.

07

## In-Class Support for Student

The risk of inaccurate or ineffective response actions if the data from various assessment tools (e.g. KnowledgeHook) is not accurately monitored or interpreted.

To address the noted risks, the KPMG RIAT assessed the current strategies for the in-scope areas to determine if risks were adequately mitigated (e.g., duplication of roles or adequacy of support for the needs of each school). Based on this assessment, RIAT identified five (5) considerations for improvement to address challenges with the initial MAAP implementation phase. In addition, KPMG issued a regional benchmarking survey to determine whether these risks are common to other boards in the region. Results and best practices identified as part of the survey were incorporated within the considerations for improvement. Any additional risks informed by the survey results can be considered as part of a later phase internal audit of math achievement if desired by the Audit Committee.

**03**

# **Strengths and Accomplishments**

# Strengths and accomplishments

## Current strengths of the Math Achievement Action Plan (MAAP)

Based on RIAT’s documentation review, stakeholder consultation and analysis of survey results, the following were highlighted as strengths and accomplishments related to the board’s Math Achievement Action Plan.



### Endorsement from Senior Leadership

The board engaged multiple stakeholder groups via survey’s and other mechanisms to ensure feedback was collected incorporated into the MAAP priorities and validate that the priorities effectively meet student needs. The board also implemented a monthly Math Leadership meeting that involves math Consultants, Coordinators, SO’s, and Principal Leaders to review actions within the MAAP, discuss Math Long Range Plans, and develop specific PD.



### Efficient Mobilization of Resources

The board applied approximately \$4.2M in funding from the Ministry of Education to support math achievement. This funding was announced in the summer of 2023. In order to mobilize funding for the following school year, the board’s senior leadership developed the Math Achievement Action Plan that contains staffing and PD to support math achievement. Prior to the implementation of the MAAP, the board had not defined priority schools or grades to allocate resources or PD to support math achievement.



### Identification of Professional Development to Support Student Achievement

The board’s Math Achievement Action Plan contains a professional development plan to address key student achievement priorities. The plan identifies PD for both priority schools and non-priority schools within the board. The PD plan also contains key dates to assist with release planning.



### Deployment of Tools to Support Math Achievement and Outcomes

As part of the board’s Math Achievement Action Plan, digital tools were identified and deployed to support math achievement. These tools include KnowledgeHook, MATHia Adventure (Zorbis), Mathology, and gizmos. The adoption of these tools within schools has supported teacher-led instruction and the collection of assessment data to inform instruction and address gaps in learning.

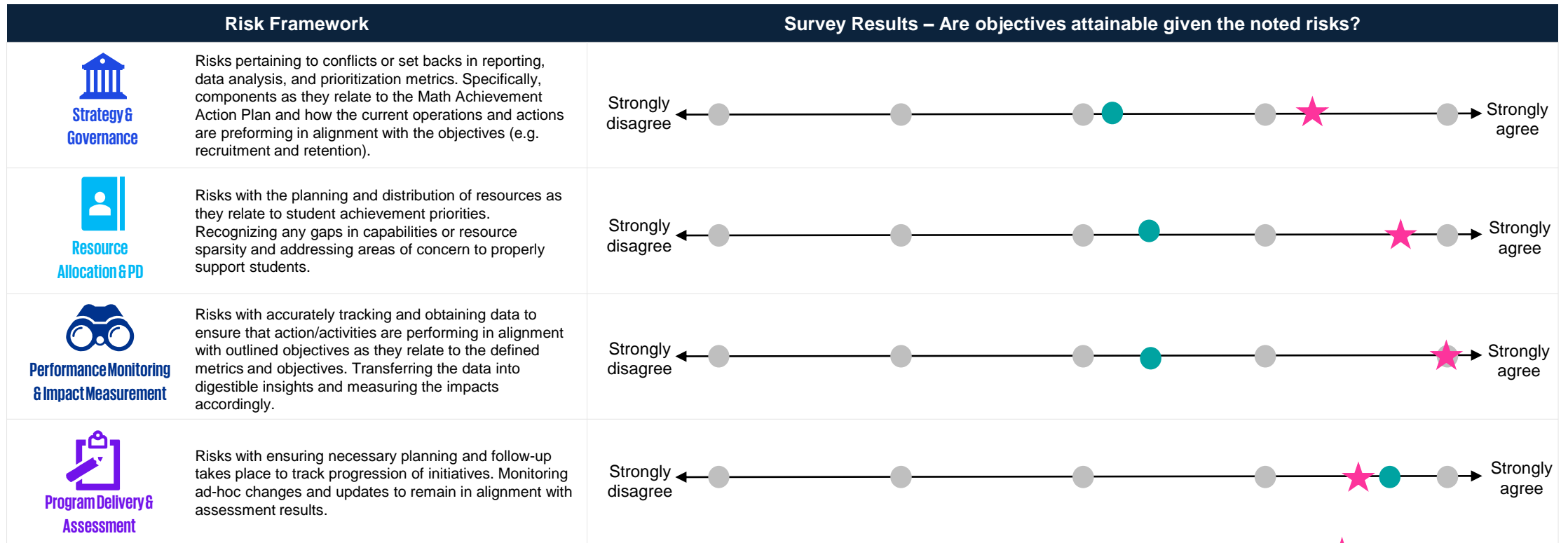
# Grand Erie District School Board – Initial Assessment of Math Achievement Strategy

## Math Outcomes Survey

### Survey Summary – what do the results tell us?

KPMG facilitated a survey to 5 school boards, including Grand Erie. Survey responses indicated that Grand Erie has a significantly higher confidence in their MAAP performance.

KPMG sourced EQAO assessment data to compare performance and funding with the survey respondents. Based on this analysis, it was noted that there is not an exact correlation between funding and math performance. However, higher EQAO performing boards had varying levels of confidence (relative to Grand Erie) in the factors and activities that support the MAAP. While external factors (i.e., funding) may have an impact on math assessment scores, the primary focus of this review was internal factors (e.g., resource allocation, program delivery).



 Comparator average
  Grand Erie

Detailed analysis of the survey results is provided in Appendix B.

**04**

# **Considerations for improvement**

# Considerations for improvement and leading practices

Based on the scope of the initial assessment, RIAT identified considerations for improvement that mitigate current state risks. The considerations for improvement look to continue the momentum of the board’s Math Achievement Action Plan into the next phase of actions.

Ref	Consideration	Potential Solutions
A	<p><b>Develop a needs based assessment model to allocate resources to schools</b></p> <p><i>Rationale:</i></p> <ul style="list-style-type: none"> <li>Based on the review of the allocation of math facilitators to priority schools there is a uniform distribution of resources across the schools.</li> <li>RIAT reviewed sample of schedules for math coaches to gain an understanding of the distribution of time to the board’s schools. Based on the review of the number of in-school visits by math coaches (<b>sample of 101 days amongst 5 math coaches</b>) it was noted that approximately 60% of time is allocated to priority schools while 40% of time is allocated to non-priority schools. A further breakdown of the priority school distribution showed that 10% of time was allocated to grade 3 priority classes, 32% was allocated to grade 6 priority classes, and 18% was allocated to schools with grade 3 and 6 priority classes.</li> <li>The allocation model does not account for relevant factors of a priority school's needs for support from assigned math facilitators and coaches. Currently, resources are allocated based on factors including the size of the school, number of priority classes, number of IEPs, and professional development requirements.</li> </ul>	<p><b>Short Term Solutions</b></p> <ul style="list-style-type: none"> <li>Develop a phased strategy for distributing time of coaches which delivers more support in initial years for 3, 6, 9 math sections of priority schools (e.g. 90%) while anticipating a gradual redistribution to non-priority 3, 6, 9 sections.</li> <li>Consider allocation factors including: % of students below provincial average, educator qualifications, demographics, classroom management, resistance from math educators) as part of the parameters that determine resource distribution and allocation.</li> </ul> <p><b>Longer Term Solutions</b></p> <ul style="list-style-type: none"> <li>Implement a <u>central support request tool</u> for educators to access instructional coaches. As part of the tool, implement guidelines for instructional coaches to triage and prioritize support requests based on the need and provide efficient and effective response through a number of coaching options (e.g. group advising on high impact instructional practices, in-class support, development of custom learning and development content, sharing best practices and tools etc.). This process will ensure the board is appropriately responding to schools / educators with the greatest need for math support in a timely manner.</li> <li>If funding levels are continued and there is capacity built over time for educators, the time from coaches may be repurposed to develop individualized learning plans for students who were especially struggling, outlining specific goals, interventions, and progress monitoring strategies.</li> </ul>

## Relevant Risks

This consideration addresses risks related to the **strategy & governance** and **resource allocation and professional development** domains of the risk framework. Specifically, risks related to:

- Financial commitment for MAAP
- Resource / role deployment



# Considerations for improvement and leading practices

Based on the scope of the initial assessment, RIAT identified considerations for improvement that mitigate current state risks. The considerations for improvement look to continue the momentum of the board’s Math Achievement Action Plan into the next phase of actions.

Ref	Consideration	Potential Solutions
B	<p><b>Adopt AI technologies to ensure the board can effectively respond to potential changes in Ministry funding for math priorities</b></p> <p><i>Rationale:</i></p> <ul style="list-style-type: none"> <li>The board identified teacher absenteeism and supply coverage as a challenge that may impact the implementation of math priorities.</li> <li>The board also noted that additional funding for instructional math coaches and PD release may be required to achieve the desired outcomes of the MAAP.</li> <li>Should the board not receive additional Ministry funding, or funding for math priorities decreases, the board will have to ensure it is efficient with its resources in order to continue to create capacity and capabilities in the system.</li> <li>The board may require resources to ensure high impact instructional practices and learning frameworks that support math priorities are effectively implemented within classrooms.</li> </ul>	<p><b>Short Term Solutions</b></p> <ul style="list-style-type: none"> <li>Define and formalize the purpose, function, and data available within each of the digital math tools that support of MAAP.</li> <li>Formalize the responsibilities of a dedicated System Data Lead. This position should continuously monitor and review assessment data made available via the digital math tools.</li> <li>Work with the Ministry to screen digital tools which embed Artificial Intelligence.</li> </ul> <p><b>Longer Term Solutions</b></p> <p>The board should consider the adoption of AI technologies as part of the suite of digital tools that support the Math Achievement Action Plan and create capacity within the system. AI technologies provide a number of benefits to boards, teachers and students including:</p> <ul style="list-style-type: none"> <li>Improves the effectiveness of classroom facilitation and the implementation of learning frameworks through the availability of an AI powered database of educational resources that gives direct access to educators.</li> <li>Reduces the administrative burden on teachers through the creation of customizable units, lesson plans and assessment tools that can incorporate math priorities in real time based on the needs of each student. This may create a stronger work-balance and reduce teacher workload that may result in the reduction of absenteeism.</li> <li>Enhances student engagement and academic performance through customizable experiences that can be tailored to specific student needs.</li> </ul>

## Relevant Risks

This consideration addresses risks related to the **resource allocation and professional development** domain of the risk framework. Specifically, risks related to:

- Learning and development planning & delivery
- Adoption of high impact instructional practices
- Adoption of digital tools
- In-class support for students

# Considerations for improvement and leading practices

Based on the scope of the assessment, RIAT identified considerations for improvement that mitigate current state risks. The considerations for improvement look to continue the momentum of the board’s Math Achievement Action Plan into the next phase of actions.

Ref	Consideration	Potential Solutions
C	<p><b>Enhance talent retention strategy for math educators and math instructional coaches and understand the possible ways to improve fill rates for educators requiring release to attend PD.</b></p> <p><i>Rationale:</i></p> <ul style="list-style-type: none"> <li>The board highlighted challenges with teacher absenteeism and supply coverage which may be impacting attendance at PD sessions.</li> <li>Best practices for managing talent retention risk include:                             <ul style="list-style-type: none"> <li>Broadly marketing/communicating professional development opportunities to educators from other school boards.</li> <li>Exit interviews can provide a source of information about the effectiveness of the boards strategies for creating a safe, engaging and healthy workplace.</li> <li>Programs to recognize (e.g. publicly) schools with improved math achievement results</li> <li>Pathways for advancement from educator to math instructional coaches, to system principal etc. and continued support for additional qualifications.</li> <li>Strategically increase the pool of occasional teachers with math qualifications</li> </ul> </li> </ul>	<p>The RIAT in collaboration with the Superintendent of Business reviewed the internal audit scope for the 2024-25 school year which is focused on absenteeism risk management. Along side this internal audit, management should consider:</p> <ol style="list-style-type: none"> <li>Establish a learning and development strategy to support the retention, development and training of math educators and coaches.</li> <li>Identify opportunities to reconfigure the Automated Dispatch System as a way to prioritize the occasional teacher pool of candidates available to provide release for the math educators absent for PD.</li> <li>Expand the communication plan or strategy surrounding PD schedules to allow math educators for priority and non-priority schools to allocate time for lesson planning more efficiently.</li> <li>Collect and monitor trends for fail to fill by school and by section and follow up with educators which miss an opportunity for PD due to an unfilled job/assignment.</li> </ol>

## Relevant Risks

This consideration addresses risks related to the **strategy & governance** and **resource allocation and professional development** domains of the risk framework. Specifically, risks related to:

- Resource / role deployment

# Considerations for improvement and leading practices

Based on the scope of the assessment, RIAT identified considerations for improvement that mitigate current state risks. The considerations for improvement look to continue the momentum of the board’s Math Achievement Action Plan into the next phase of actions.

Ref	Consideration	Potential Solutions
D	<p><b>Define additional KPIs to measure and monitor the implementation of the Math Achievement Action Plan</b></p> <p><i>Rationale:</i></p> <ul style="list-style-type: none"> <li>The board highlighted challenges with absences and supply which may be impacting attendance at PD sessions</li> <li>Based on the board’s school level release summary 11% of grade 3 priority classes and 18% of grade 6 priority classes have not been able to obtain release for collaborative meetings about math, curriculum, instructional starting points and interventions.</li> <li>Based on the review of coach schedules it was noted that 37% of teachers within priority schools and 35% within non-priority schools are accessing teacher support resources.</li> </ul>	<p>To continue to monitor inputs that are achieving successful long-term impacts (i.e., working to improve EQAO performance), Grand Erie should consider:</p> <ul style="list-style-type: none"> <li>Assess the ongoing relationship between support offered by coaches and student outcomes (e.g., does additional in-class support result in more students achieving the provincial standard for math assessment).</li> <li>Assess the relationship between attendance at PD (and learning opportunities) to the adoption of high impact instructional practices in classrooms.</li> <li>Assess the relationship between adoption of digital tools (and related instructional practices) to the confidence and achievement of math learners.</li> </ul>

## Relevant Risks

This consideration addresses risks related to the **performance monitoring and impact measurement** domain of the risk framework. Specifically, risks related to:

- Learning and development planning & delivery
- Measuring progress

# Considerations for improvement and leading practices

Based on the scope of the initial assessment, RIAT identified considerations for improvement that mitigate current state risks. The considerations for improvement look to continue the momentum of the board’s Math Achievement Action Plan into the next phase of actions.

Ref	Consideration	Potential Solutions
E	<p><b>Utilize assessment data to assess the ‘outcomes’ and the correlation to the direct ‘inputs’ for instance the time of math coaches and teachers spend on implementing math priorities</b></p> <p><i>Rationale:</i></p> <ul style="list-style-type: none"> <li>The board noted that it is reviewing assessment data (e.g., Knowledgehook) and is being intentional in the implementation of high impact instructional strategies for students not performing. However it is essential to ensure assessment data (i.e. KH gap alerts) addresses student learning needs at the school level (teacher/principal/instructional coach) in accordance with the assessment memo to set student next steps. Overall system accountability collates data by the Curriculum and Student Achievement Department.</li> <li>Based on the review of gap assessment data within Knowledgehook, gap data is not actioned on a consistent basis. In 2023, the system issued 3577 gap alert emails, however only 147 of these emails were acted on.</li> </ul>	<p>The board should formalize a process to continuously monitor assessment data (i.e., Knowledgehook gap data) and actioning strategies to support students that are not performing as anticipated. This process should define:</p> <ul style="list-style-type: none"> <li>The role with overall accountability for ensuring assessment data, specifically gap alerts, are appropriately actioned.</li> <li>A cadence for monitoring gap actions to ensure underperforming students receive appropriate support</li> <li>The process to close gap alerts issued via Knowledgehook to ensure schools are providing at risk students necessary support and/or distributing additional resources to address learning gaps.</li> </ul>

## Relevant Risks

This consideration addresses risks related to the **resource allocation and professional development and performance monitoring and impact measurement** domains of the risk framework. Specifically, risks related to:

- Adoption of high impact instructional practices
- Measuring progress
- In-class support for students

**05**

# **Next steps**

# Summary and Next Steps

KPMG RIAT performed an initial assessment of the math achievement strategy based on a scope of activities and ‘inputs’ and ‘outputs’. The assessment focused on the key risks to achieving the targets and recommends strategies for measuring and improving students’ confidence with math.



## What goes in?

- Supports for educators: Curriculum learning consultants / learning resource teachers / math coaches
- Student Achievement planning
- Supports for students: math coaches, digital learning tools



## What comes out?

- Improved monitoring of progress (by school, cohort, student, coach etc.)
- Learning and development opportunities



## What is the result?

- Achievement in math defined as confidence and proficiency level on standardized EQAO testing
- Improved teacher and student experience



## What is the value?

- Students build confidence with math

## Areas for Improvement and Next Steps

The Grand Erie District School Board (Grand Erie) has made significant strides in its Math Achievement Action Plan (MAAP), but there are several areas for improvement that could better align with the objectives of supporting educators, planning for student achievement, supporting students, improving progress monitoring, providing learning and development opportunities, improving achievement in math, and enhancing teacher and student experience. Some of the recommended next steps are:

- 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.
- Adopt AI technologies to ensure the board can effectively respond to potential changes in Ministry funding for math priorities. AI technologies could reduce the cost of teaching resources, improve the effectiveness of classroom facilitation, reduce the administrative burden on teachers, and enhance student engagement and academic performance.
- Define additional Key Performance Indicators (KPIs) to measure and monitor the implementation of the MAAP. This would involve assessing the ongoing relationship between support offered by coaches and student outcomes, the relationship between attendance at professional development (PD) sessions and the adoption of high impact instructional practices in classrooms, and the relationship between the adoption of digital tools and the confidence of math learners.

The next steps could involve developing a detailed plan to implement these improvements, and regularly monitoring and evaluating their effectiveness. Subject to audit committee approval, the RIAT may conduct a follow up review after an agreed upon period of time.

**05**

# Appendices

# Appendix A: Scope of review



# Project approach

Our approach to the review is divided into three phases. Each phase is focused on the accomplishment of specific, tangible objectives and activities.

Phase 1: Initiate	Phase 2: Perform	Phase 3: Deliver
<ol style="list-style-type: none"> <li>1. Discuss and review scope of work</li> <li>2. Scope presented to stakeholders for approval</li> </ol>	<ol style="list-style-type: none"> <li>1. Request and provide source data relevant for documentation review</li> <li>2. Identification of stakeholders to engage walkthrough key controls</li> <li>3. Complete interviews and audit procedures and follow-up queries</li> <li>4. Develop and facilitate a regional questionnaire to identify challenges with achieving math outcomes</li> <li>5. Debrief of findings with the Key Stakeholders group</li> </ol>	<ol style="list-style-type: none"> <li>1. Provide first draft of report and discuss implementation plan</li> <li>2. Response from the Board (Management actions or overall comments from the Board)</li> <li>3. Provide final draft report to the Audit Committee</li> <li>4. Complete engagement closure questionnaire</li> </ol>


# Documents reviewed

Below is a listing of the documentation reviewed over the course of this project.

Document category	# of documents	Description of contents
MAAP	1	Math achievement action plan
AQ Course Samples	1	Additional qualifications course offerings (2023-2024)
Data Samples for Priority Schools	3	Samples of: Admin view, GEMAAP, student confidence
Educator News	2	Math counts for K-6 and 7-12
Family of Schools Learning	8	Accessing EQAO reports and guides, FOS student achievement, Knowledge Hook action plan and data
Information on Digital Tools	2	Educator news
Instructional Coach Training	2	Training plan and session dates
PD Days	6	PD schedules and agendas, PD communication
Slide Deck to Support Communication	5	GEMAAP overviews and updates, math survey
Priority School Meeting	3	Agenda and meeting presentations
Resources – Human Artifacts	7	Resources and materials used to support action plan
Sample Agendas for Other Math PDs	3	Meeting agendas
Sample Coach Timetable for Instructional Coach	8	Breakdown of coach dispersion by schools and grades
Sample Agendas	2	Agendas for grade 3 and 6 priority schools
Sample Monthly Newsletter	2	Math newsletter for both K-6 and 7-17 (month of May)
Samples of Newsletters for Families	3	Sample newsletters for primary, junior and intermediate
Mid Year Assessment Data	2	Knowledge hook data and qualitative responses
Job Postings for Relevant Roles	3	System research leader job description, organization chart and coach roles
Other	4	Varying ad-hoc document requests

# **Appendix B: Student Achievement Planning: Math Outcomes Survey**

# 1. Strategy and Governance

 School board average

 Grand Erie



Statement / Success Factor	Quantitative Feedback	Qualitative Feedback
The board has effectively planned and assigned budget to achieve the objectives set out in the Math Achievement Action Plan		<p><b>Insufficient Funding:</b> The funding provided does not cover critical aspects of implementation such as staffing at the central and school level, mileage, and professional development (PD). There is also a lack of funding to support the implementation of the Provincial Math Achievement Plan (MAAP).</p> <p><b>Data Collection Challenges:</b> PPM 155 hinders the ability of boards to collect system-level data that will provide relevant student achievement data. As a result, lagging data is used.</p> <p><b>Inefficient Reporting Tool:</b> It was noted by some respondents that their current reporting tools are cumbersome and not user-friendly.</p> <p><b>Lack of Flexibility:</b> There is no flexibility at the local board level to prioritize staffing needs.</p> <p><b>Inequitable Support:</b> There is a disparity in support between priority and non-priority schools, with non-priority schools not receiving sufficient support.</p> <p><b>Dependence on External Support:</b> The board relies heavily on external support, including ministry sessions, digital math tool partnerships, and partnerships with other boards.</p> <p><b>Staffing Shortage:</b> The shortage of supply teachers continues to be a significant issue. This shortage limits the ability to support out-of-classroom professional development (PD).</p>
The funding received from the Ministry to support outcomes within the MAAP is sufficient to carry out activities that directly support students' in-class within priority schools		
The funding received from the Ministry to support outcomes within the MAAP is sufficient to support student's within non-priority schools		
In the development of the MAAP, the board identified relevant student data to form a baseline of student achievement and identify school where resources should be allocated		
There is a process to obtain continuous feedback (real-time) on student achievement to proactively address gaps in instructional practices through PD		
The board has established a recruitment strategy to support the recruitment, development and training of math educators and coaches.		
The board has identified relevant metrics to report on progress made against the MAAP.		

# 2. Resource Allocation & Professional Development

● School board average  
★ Grand Erie



Statement / Success Factor	Quantitative Feedback	Qualitative Feedback
The board considered factors for distributing resources to priority schools factors that effectively aligned resources to provide sufficient support in relation to the school’s needs.		<p><b>Insufficient Funding:</b> There is no funding available to provide resources beyond digital tools / Math facilitators. This limits the use of high-impact instructional strategies such as the use of tools and representations, as there is only funding for digital tools.</p>
The board has established a process to proactively identify relevant professional development for educators to address learning gaps within schools.		<p><b>Staffing Shortage:</b> There is a significant shortage of supply teachers, which affects the coverage required to host professional development (PD) sessions.</p>
As part of the MAAP, the board uses external parties (e.g., consultants, speakers, education providers) to assist with and review to performance of math coaches and facilitators.		<p><b>Professional Development Challenges:</b> Due to the staffing shortage, there is no way to deliver PD to teachers outside of designated PD days.</p>
The board has established a process to efficiently identify and target stakeholders to participate in math PD sessions.		<p><b>Professional Development Funding:</b> Funding for professional development can be a challenge, but some have made it an internal priority. Coverage for professional development has been a challenge.</p>
The board allocated sufficient resources to cover the cost to release educators for math PD sessions		

# 3. Performance Monitoring & Impact Measurement

● School board average  
★ Grand Erie



Statement / Success Factor	Quantitative Feedback	Qualitative Feedback
<p>The board considered factors for distributing resources to priority schools factors that effectively aligned resources to provide sufficient support in relation to the school's needs.</p>		<p><b>Disparity in Support:</b> There is a disparity in the level of support provided to priority and non-priority schools.</p> <p>Priority schools receive a lot of in-class PD from math facilitators and are able to capture student assessment data more effectively. However, non-priority schools receive limited PD and have less capacity to capture student assessment data.</p>
<p>The board has established a process to proactively identify relevant professional development for educators to address learning gaps within schools.</p>		<p><b>Dependence on Interim Data:</b> There is a reliance on interim data collection to inform next steps. It is hoped that this interim data is reflective of EQAO data and longer term results.</p>

# 4. Program Delivery & Assessment

● School board average

★ Grand Erie



Statement / Success Factor	Quantitative Feedback	Qualitative Feedback
<p>The board effectively leverages appropriate digital tools (e.g., KnowledgeHook) in the delivery of math curriculum and in the assessment/evaluation of student performance.</p>		<p><b>Limitations in Data Collection:</b> Due to PPM 155 and the principle of "professional judgement", there is no ability to mandate assessments or completion of surveys. This limits the ability to collect comprehensive data. PPM 155 and the inconsistent application of Growing Success are hindering the collection of assessment data. There is a lack of alignment between Ministry reporting and the EQAO plan.</p> <p>The support for priority schools is more than that for non-priority schools due to limitations in ministry funding for release time and occasional teachers (OTs).</p> <p><b>Adoption of Digital Tools:</b> Not all staff are leveraging digital tools, and efforts are ongoing to promote and model their use.</p>
<p>The board processes for quality assurance over assessment practices effectively address inconsistencies or inequitable assessment.</p>		



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