

## AGENDA

1. Call to Order
2. Declaration of Conflicts of Interest
3. Minutes of Previous Meeting
4. General Administration Reports
  - a. Boundary Reviews Update
  - b. Property Report
5. Finance Department Reports
  - a. Quarterly Report – Q3 2022/23
  - b. School Financial Audits
  - c. Regional Internal Audit Team Report
6. Facility Department Reports
  - a. Summer Renewal Projects Update
  - b. Capital Priorities Report
7. Transportation Department Reports
  - a. 2022/2023 Summary Report
8. Next Meeting Dates
  - a. Tuesday, November 14, 2023 at 1:00 p.m. \* Blended – WebEx/Muskoka Education Centre
  - b. Wednesday, February 7th at 1:00 p.m. \* Blended – WebEx/Muskoka Education Centre
  - c. Tuesday, May 7, 2024 at 1pm \*Blended – WebEx/Lindsay Education Centre
9. Adjournment

Finance Committee Meeting  
Wednesday May 24, 2023 – 3pm to 4:30pm

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**Present**      Committee Members  
Bruce Reain – Trustee  
Esther Childs - Trustee  
Gary Brohman – Trustee  
Wes Hahn – Director of Education  
Tim Ellis – Superintendent of Business  
Nicole Britton – Senior Manager of Finance  
Dan Whalen – Senior Manager of Facility Services  
Teri Guthrie – Executive Assistant

1. Call to Order

Tim Ellis called the meeting to order at 4:00 p.m.

2. Declarations of Conflict of Interest

a. None

3. Minutes from the February 23, 2023 Committee Meeting

a. Received with no comment

4. Items for Information

a. Report from the Superintendent of Business Re: 2022/2023 Second Quarter Financials.

Tim Ellis provided an overview of the second quarter financials for the Committee. There were no questions in this regard.

b. Discussion Re: Budget Update

Tim Ellis provided an overview of the current budget planning. He answered questions in regard to indigenous program funding, outdoor education programming, extracurricular transportation funds and transportation funding formulas.

c. Discussion Re: Boundary Review Update

Tim Ellis provided a summary of the current boundary reviews and noted that motions would be forthcoming to the June Board meeting.

d. Summer Capital

Tim Ellis provided an update on the summer renewal projects which will take place in the summer of 2023. There is approximately \$10 million in projects planned.

5. Next Meeting Date

- a. 2023/24 Committee dates to be determined

6. Adjournment

The meeting was adjourned at 4:45 p.m.

# Trillium Lakelands District School Board

## Finance and Administration Committee Report

**Date:** September 20, 2023  
**To:** Finance and Administration Committee Members  
**Origin:** Superintendent of Business  
**Subject:** Boundary Review Updates

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### **Purpose**

To provide the Committee with a progress report of the two boundary reviews which were completed in the spring of 2023 and provide additional information to the Committee

### **Content**

In 2023, staff carried out two boundary reviews; one for Riverside and Huntsville Public Schools and the second for Mariposa Elementary, Dr. George Hall and Jack Callaghan Public Schools. Recommendations were made and passed by the Board of Trustees in regard to both Boundary Reviews.

#### *Riverside and Huntsville Public Schools*

Following public consultation and the opportunity for community feedback, it was recommended that there be a program change made in the French Immersion Programming in Huntsville beginning in 2024. In the fall of 2024, the grade 5 students in the French Immersion program will remain at Riverside Public School rather than moving to Huntsville Public School, as is the current process. In the fall of 2025, the grade 6 students will remain at Riverside. This will help ease the capacity at Huntsville Public School.

#### *Mariposa Elementary, Dr. George Hall and Jack Callaghan Public Schools*

Recommendations were made, following public consultation and community feedback, related to boundary changes for Mariposa, Dr. George Hall and Jack Callaghan schools in the City of Kawartha Lakes. The board approved the recommendations for change to begin in the fall of 2024. New boundary lines will be implemented at that time. The Mariposa Elementary School southern boundary line will move to Salem Road with anyone living on both sides of this road going to Mariposa and those living south going to Dr. George Hall. There was a minor change to the Jack Callaghan Public School western boundary line which extended the Mariposa and Dr. George Hall boundaries to Highway 7 and the Scugog River. Those living north and south would attend Mariposa or Dr. George Hall depending on their location within the new boundaries for these schools.

#### *Parkview Public School*

In reviewing the boundaries of Parkview Public School, it became evident that this review would be much more complex than the two others conducted. A recommendation was made and approved by the Board to postpone bringing forward options until a more thorough review could be conducted with the inclusion of other schools bordering Parkview's catchment area. Once options are formulated, public consultation meetings will be held and recommendations will be brought forward to the Board for consideration.

#### *Other Boundary Reviews*

Once the Parkview Boundary Review is complete, staff will begin reviews of schools in the Muskoka region. There are substantial residential building projects that have been approved by the District of Muskoka which will impact enrolment at many schools in these areas including Monck and Bracebridge Public Schools in Bracebridge.

Additionally, there are capacity constraints at Muskoka Beechgrove Public School in Gravenhurst. A review will be carried out to examine capacity levels at Muskoka Beechgrove and Gravenhurst Public Schools.

**Action**

For information purposes only.

# Trillium Lakelands District School Board

## Finance and Administration Committee Report

**Date:** September 20, 2023  
**To:** Finance and Administration Committee Members  
**Origin:** Superintendent of Business  
**Subject:** Property Report

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### **Purpose**

To provide the Committee with an update with respect to current property matters at the Board.

### **Content**

The Business Services Department is responsible for Board property matters including acquisition and disposition of lands, long-term leasing of properties and facilities, maintaining the board-owned land inventory, and working with local municipalities and community groups to create partnerships beneficial to the board and local communities related to the use of lands and facilities.

Business staff are currently working on property-related projects such as compiling a digital inventory of all board-owned lands and negotiating long-term leases with community theatre groups in Bracebridge and Haliburton to extend their usage of the theaters at the high schools. Staff are attempting to create similar frameworks in the agreements that will allow flexibility for the theatre groups and provide certainty of use for the high schools. It is anticipated that these agreements and negotiations will be completed by the end of the year.

The Board is developing standard agreements for internet and communication service providers to provide use of board infrastructure and lands. The Board recently entered into an agreement with service providers of the Ontario Library Association to support the Provincial Government's initiative "Up to Speed" – Ontario's Broadband and Cellular Action Plan. Through this program, the Georgian Bay Library, which is housed in the Honey Harbour Public School, will be equipped with broadband infrastructure to expand connectivity in the small communities along Georgian Bay and the library and school itself.

New long-term lease agreements have been secured with all current daycare service providers who use our facilities for full-time daycare, before and after school care, PA daycare, and summer camp programs. More projects are being considered at schools as populations and childcare needs increase in our local communities.

Board staff are currently working on another land use agreement which may be reported on publicly once legal review has been completed. A verbal update will be provided during the Board's In-Camera Meeting at the end of September.

The Board is finalizing its renewed land use agreement with the Ministry of Natural Resources and Forestry for the Yearly Outdoor Education Centre. Securing this renewal will give the Board an additional option for future outdoor education at a very nominal cost. Should the Board's outdoor education committee determine there are better options available to the Board, that will provide more opportunities and experiences to our students, the land use agreement may easily be terminated or held until expiry or future re-evaluation.

### **Action**

For information purposes only.

# Trillium Lakelands District School Board

## Finance and Administration Committee Report

**Date:** September 20, 2023  
**To:** Finance and Administration Committee Members  
**Origin:** Superintendent of Business  
**Subject:** Third Quarter Report September 2023 (Q3)

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### **Purpose:**

To provide Trustees with an overview of the Board's Third Quarter (Q3) performance up to May 31, 2023, of the 2022/23 school year.

### **Content:**

The third quarter report as of May 31, 2023, reflects year-to-date expenditures of just under \$187.1 million dollars or 80% of the budgeted expenses.

The expenditure amount is slightly higher compared to the third quarter report submitted last year. It was reported that \$180.7 million dollars or 79.6% of the approved budget was expensed in the prior year.

The total estimated revenues are expected to be 2.6% (approximately \$240.2 million dollars) over the expected revenue from estimates. This amount of increase comes from the pupil foundation grant which is \$4.1 million dollars over estimates and an increase in PPF revenue of \$1.2 million dollars. There was a cost adjustment in Q&E (Qualifications and Experience) resulting in a decrease of \$2.14 million dollars from estimates.

Facility services has seen expenditures in both the maintenance line and supplies and equipment lines increase. This increase stems from work that is small in nature being required outside of the category of renewal as well as increases in compensation to maintenance and the doubling of propane costs.

Overall, the Board is expected to realize a small surplus for the year.

Appendix A – Summary of Enrolment Changes  
Appendix B - Revenue Summary  
Appendix C – Quarterly Expense Report  
Appendix D – Interim Financial Report (Projection)

### **Action:**

That the Finance and Administration Committee recommends to the Board that the 2022-2023 third quarter (Q3) report be approved as received at the September 20, 2023 committee meeting.

## Board Enrolment Summary

	2022-23			2021-22
	Revised Estimates	Enrolment used for Budget	Variance	Final Enrolment
<b>Elementary</b>				
JK / SK	2,262	2,104	158	2,256
Grades 1 to 3	3,589	3,385	204	3,384
Grades 4 to 8	5,925	5,713	212	5,898
Other Pupils	23	20	3	29
<b>Total Elementary</b>	<b>11,799</b>	<b>11,222</b>	<b>577</b>	<b>11,567</b>
<b>Secondary</b>				
Day school 9 to 12	4,864	4,773	91	4,693
Independent Study	497	449	48	503
Other Pupils	41	17	24	20
<b>Total Secondary</b>	<b>5,402</b>	<b>5,239</b>	<b>163</b>	<b>5,216</b>
<b>Total K to 12 Enrolment</b>	<b>17,201</b>	<b>16,461</b>	<b>740</b>	<b>16,783</b>
<b>Adult Ed, Con-ed, High Credits</b>	<b>194</b>	<b>174</b>	<b>20</b>	<b>272</b>



Revenue Summary	Revised Estimates 2022/23	Estimates used for 2022/23 Budget	Variance Revised Estimates to Estimates	2021/22 Financial Statements	% Change from Prior Year Actuals
<b>Operating Allocations</b>					
Pupil Foundation	98,360,516	94,200,230	4,160,286	94,850,490	3.70%
School Foundation	14,490,010	14,158,469	331,541	14,259,455	1.62%
Special Education *	28,390,430	27,705,097	685,333	27,960,274	1.54%
Language	2,661,079	2,564,757	96,322	2,491,876	6.79%
Supported School	1,150,127	1,217,024	(66,897)	1,148,698	0.12%
Remote and Rural	1,362,481	1,307,919	54,562	1,251,384	8.88%
Rural and Northern Education	1,259,453	1,259,453	-	1,311,499	(3.97%)
Learning Opportunities *	3,301,223	3,275,747	25,476	3,175,495	3.96%
Continuing Education	889,973	843,239	46,734	1,190,698	(25.26%)
Cost Adj & Q and E (Teachers)	17,579,333	19,720,062	(2,140,729)	16,862,505	4.25%
New Teacher Induction Program	132,603	135,644	(3,041)	89,060	48.89%
Cost Adj & Q and E (DECE)	1,034,630	1,080,921	(46,291)	906,557	14.13%
Restraint Savings	(81,962)	(81,962)	-	(81,962)	0.00%
Transportation	16,908,463	16,093,280	815,183	17,208,606	(1.74%)
Administration and Governance *	5,852,628	5,714,415	138,213	5,719,993	2.32%
School Operations	20,789,296	20,509,498	279,798	20,337,740	2.22%
Community Use of Schools	270,358	270,358	-	266,749	1.35%
Declining Enrolment	-	509,360	(509,360)	68,916	(100.00%)
Indigenous Education *	237,784	228,810	8,974	387,752	(38.68%)
Mental health & well-being	1,275,640	1,250,584	25,056	846,001	50.78%
Supports for students	1,985,739	1,945,971	39,768	1,906,203	4.17%
Program Leadership	1,000,496	1,000,496	-	999,389	0.11%
Perm. Financing of NPF	586,743	586,743	-	586,743	0.00%
COVID-19 Learning Recovery Fund	2,598,878	2,598,878	-	-	0.00%
<b>Total Allocation for Operating Purpose</b>	<b>222,035,921</b>	<b>218,094,993</b>	<b>3,940,928</b>	<b>213,744,121</b>	<b>1.04%</b>
<b>Other Operating Grants / Revenues</b>					
Trustee Association Fee	58,084	58,084	-	57,394	1.20%
Deferred Operating Grants from Prior Yr	114,065	-	114,065	1,484,764	(92.32%)
PPF/EPO Grants	3,511,669	2,211,899	1,299,770	8,634,430	(59.33%)
MGCS - In-Kind Grant - PPE	-	-	-	1,992,683	(100.00%)
Federal Grants & Fees	810,662	468,249	342,413	479,476	69.07%
Transportation Recovery	1,384,000	1,384,000	-	1,505,349	(8.06%)
Short Term investments	-	-	-	35,300	(100.00%)
Secondments & Releases	675,242	684,475	(9,233)	852,808	(20.82%)
Minor Tangible Capital Assets	-	-	-	(526,605)	(100.00%)
Other Revenue	806,296	806,296	-	1,434,126	(43.78%)
	7,360,018	5,613,003	1,747,015	15,949,725	(53.85%)
Amortization of Deferred Capital Contributions	9,977,609	9,541,609	436,000	9,689,662	2.97%
Grant for Debt Interest	866,093	835,039	31,054	927,685	(6.64%)
Deferred Revenue	-	-	-	(2,713,064)	(100.00%)
Strike Saving	-	-	-	-	0.00%
<b>Sub-total</b>	<b>240,239,641</b>	<b>234,084,644</b>	<b>-</b>	<b>237,598,129</b>	<b>1.11%</b>
Accumulated Surplus	-	-	-	-	0.00%
<b>Total Budget</b>	<b>240,239,641</b>	<b>234,084,644</b>	<b>6,154,997</b>	<b>237,598,129</b>	<b>1.11%</b>

\* Restrictions on Funding usage

## Quarterly Expense Report

Expense Category	22/23 Budget				21/22 Budget	21/22 Third Quarter	% Expended of Budget	Year to Year change
		Committed	Expended	Total				
<b>Instructional</b>								
Classroom Teachers								
Elementary	75,968,351		55,965,414	55,965,414	72,052,219	54,584,498	75.8%	(1,380,916)
Secondary	38,619,342		27,651,835	27,651,835	37,564,043	27,758,208	73.9%	106,374
Classroom Teachers Supply Staff	5,461,459		4,659,285	4,659,285	5,333,404	3,869,565	72.6%	(789,720)
Teacher Assistants	12,207,343		10,839,589	10,839,589	13,810,776	10,267,575	74.3%	(572,014)
Teacher Assistants Supply Staff	1,596,334		1,820,521	1,820,521	706,244	2,435,259	344.8%	614,738
Early Childhood Educator	4,302,710		3,840,188	3,840,188	4,066,474	3,411,031	83.9%	(429,157)
Early Childhood Educator Supply Staff	193,958		237,515	237,515	153,668	545,386	354.9%	307,871
Classroom Technology	115,000	57,808	70,494	128,302	50,000	72,136	144.3%	1,642
School Based Technology	1,297,301	74,944	1,486,947	1,561,891	2,045,884	1,214,414	59.4%	(272,533)
Textbooks, Materials, Supplies & Equipment								
Elementary	3,674,293	611,124	2,955,446	3,566,570	1,923,747	1,777,123	92.4%	(1,178,323)
Secondary	2,527,017	404,436	2,267,900	2,672,336	2,254,831	1,090,022	48.3%	(1,177,877)
Professionals, Paraprofessionals & Tech	7,793,496	86,862	5,074,186	5,161,048	6,353,328	4,594,258	72.3%	(479,928)
Library & Guidance	3,275,300		2,593,059	2,593,059	3,257,738	2,394,552	73.5%	(198,507)
Staff Development	669,068	-	998,503	998,503	674,083	692,256	102.7%	(306,247)
Department Heads	265,999		201,493	201,493	277,200	186,361	67.2%	(15,131)
Coordinators & Consultants	3,548,094		2,331,301	2,331,301	2,865,866	2,095,901	73.1%	(235,400)
Principals and Vice-Principals	9,766,571	78,339	7,476,722	7,555,061	9,453,091	7,102,582	75.1%	(374,140)
School Office - Admin & Supplies	4,974,492	4,688	4,030,045	4,034,733	4,910,425	4,258,924	86.7%	228,879
Continuing Education	1,092,754	18,847	923,635	942,483	938,932	840,477	89.5%	(83,158)
<b>Total Instructional</b>	<b>177,348,882</b>	<b>1,337,048</b>	<b>135,424,078</b>	<b>136,761,126</b>	<b>168,691,953</b>	<b>129,190,530</b>	<b>76.6%</b>	<b>(6,233,548)</b>
<b>Non- Instructional</b>								
Transportation	17,490,871		15,575,230	15,575,230	17,440,481	15,645,958	89.7%	70,728
Amortization	9,711,938		7,822,414	7,822,414	10,233,600	7,231,140	70.7%	6,863,054
TCA	9,711,938		7,454,328	7,454,328	10,233,600	7,231,140		6,863,054
ARO	-		368,086	368,086				
Secondments & Releases	760,249		737,771	737,771	736,582	647,447	87.9%	(90,324)
Long Term Debt Interest	1,421,782		805,012	805,012	1,484,538	853,876	57.5%	48,864
IT	1,019,144	41	1,234,817	1,234,858	846,728	842,001	99.4%	(392,817)
Admin & Governance	5,225,884	23,196	4,514,672	4,537,868	5,345,151	4,203,400	78.6%	(311,272)
PPE - In-Kind Expense	-		-	-	-	2,377,304	0.0%	2,377,304
ETFO Remedy	-		1,153,409	1,153,409	-	-	0.0%	(1,153,409)
Facilities								
Compensation	12,002,479		9,952,288	9,952,288	12,921,102	9,612,003	74.4%	(340,284)
Utilities	5,075,000	816	4,427,213	4,428,029	4,900,000	4,275,472	87.3%	(151,741)
Maintenance	1,745,036	213,176	2,087,359	2,300,535	1,018,000	1,692,150	166.2%	(395,209)
Supplies / Equip / Veh	1,916,500	61,737	2,962,926	3,024,663	1,471,500	2,440,070	165.8%	(522,856)
Other	367,000	-	466,178	466,178	397,000	403,512	101.6%	(62,666)
<b>Total Facilities</b>	<b>21,106,015</b>	<b>275,729</b>	<b>19,895,964</b>	<b>20,171,693</b>	<b>20,707,602</b>	<b>18,423,208</b>	<b>89.0%</b>	<b>(1,472,756)</b>
<b>Total Non-Instructional</b>	<b>56,735,883</b>	<b>298,966</b>	<b>51,739,288</b>	<b>52,038,254</b>	<b>56,794,682</b>	<b>50,224,332</b>	<b>88.4%</b>	<b>5,939,372</b>
<b>Total</b>	<b>234,084,765</b>	<b>1,636,014</b>	<b>187,163,366</b>	<b>188,799,380</b>	<b>225,486,635</b>	<b>179,414,862</b>	<b>79.6%</b>	<b>(294,176)</b>

**Trillium Lakelands DSB**  
**2022-2023 First Interim Financial Report**  
**as of the Period Ending May 31, 2023**

**Estimated Financial Position**

(\$Thousands)	Estimates	Revised Estimates	In-Year Change	
			\$	%
<b>Revenue</b>				
Operating Grants	218,095	222,036	3,941	1.8%
Other Grants Revenues	5,613	7,360	1,747	23.7%
Other	10,377	10,844	467	4.3%
<b>Total Revenue</b>	<b>234,085</b>	<b>240,240</b>	<b>6,155</b>	<b>2.6%</b>
<b>Expenditures</b>				
<i><b>Classroom Instruction</b></i>				
Teachers	114,854	111,347	(3,507)	(3.1%)
Supply Staff	7,252	7,849	597	7.6%
Educational Assistants / ECE's	16,510	17,231	721	4.2%
Classroom Computers	1,412	2,076	663	32.0%
Textbooks and Supplies	6,201	6,790	589	8.7%
Professionals and Paraprofessionals	7,793	6,652	(1,141)	(17.2%)
Library & Guidance	3,275	3,404	129	3.8%
Staff Development	669	1,109	440	39.7%
Continuing Education	1,093	1,201	108	9.0%
<b>Total Classroom</b>	<b>159,060</b>	<b>157,660</b>	<b>(1,400)</b>	<b>(0.9%)</b>
<i><b>Non-Classroom</b></i>				
District Principal and Consultants	3,548	3,039	(509)	(16.8%)
Principals and Vice-Principals	9,767	10,272	506	4.9%
School Office	4,974	4,773	(201)	(4.2%)
<b>Total Non-Classroom</b>	<b>18,289</b>	<b>18,085</b>	<b>(205)</b>	<b>(1.1%)</b>
<i><b>Other</b></i>				
Board Administration	5,226	5,626	400	7.1%
Information Technology	1,019	1,372	353	25.7%
Transportation	17,491	17,314	(177)	(1.0%)
School Operations and Maintenance	21,106	26,836	5,730	21.4%
Amortization & Debt Repayment	11,134	11,765	631	5.4%
Secondments & Releases	760	760	0	0.0%
Other Non-Operating Expenses	0	0	0	-
<b>Total Other</b>	<b>56,736</b>	<b>63,673</b>	<b>6,937</b>	<b>58.5%</b>
<b>Total Expenditures</b>	<b>234,085</b>	<b>239,417</b>	<b>5,332</b>	<b>2.23%</b>
<b>In-Year Compliance Surplus (Deficit)</b>	<b>(0)</b>	<b>823</b>	<b>0</b>	<b>0.0%</b>
Prior Year Accumulated Surplus (Deficit)	16,755	16,755	0	0.0%
<b>Accumulated Surplus (Deficit) for Compliance</b>	<b>16,755</b>	<b>17,578</b>	<b>0</b>	<b>0.0%</b>

Note: Forecast based on year-to-date actuals for the month ended

Note: Numbers may not add due to rounded display

# Trillium Lakelands District School Board

## Finance and Administration Committee Report

**Date:** September 20, 2023  
**To:** Finance and Administration Committee Members  
**Origin:** Superintendent of Business  
**Subject:** School Financial Audits

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### **Purpose**

To provide the Committee with an update with respect to school financial audits.

### **Content**

Prior to the pandemic, finance staff would provide training and audits for schools and departments to support their fiduciary duties. During the pandemic, these projects were put on hold.

This year, the finance department has set targets of 10 schools per year for the next five years. Follow-up audits will be carried out within three years following the original audit. This will provide a complete examination of schools' financial records including budgets and internal record keeping.

Processes like these help administrators plan their annual budgets, give them an opportunity for one-on-one time with the finance department and help mitigate the risk of inappropriate use of funds.

Along with these audits, the finance department will provide budget seminars as required. The first round of seminars will be this fall.

### **Action**

For information purposes only.

## Trillium Lakelands District School Board

TO: The Chairperson and Members of the TLDSB Audit Committee  
 FROM: Regional Internal Audit Manager  
 DATE: September 20th, 2023  
 SUBJECT: Internal Audit Update

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### 1. Purpose

This report provides information on work that the Regional Internal Audit Team (RIAT) has undertaken since the last update on June 28th, 2023.

### 2. Content

#### 2.1 Regional Internal Audit Plan Status 2022-2023

Progress	Ref	Audit	Year	Comments/Timeline
Final	TLDSB 22-1	Prompt Payment- Construction Act Review	2022-23	Complete
Ongoing	TLDSB 22-2	Strategic Risk Assessment- Operationalize to Department Level	2022-23	To be facilitated through the 2023/2024 plan and RBAP process.
Fieldwork	TLDSB 22-3	International Student Process Audit	2022-23	Finalizing fieldwork. The audit report will be presented during the next audit committee meeting.



**INTERNAL  
AUDIT TEAM**  
**Barrie Region**

## **2.2 Proposed Regional Internal Audit Plan 2023-2025**

The Risk-Based Audit Plan for the multi-year period 2023-2025 is attached as *Appendix A*.

The RBAP process will further emphasize internal audits that provide the most value and address major risks and audit coverage across the organization.

**Respectfully Submitted by: *Jeff Henderson, Regional Internal Audit Manager***

# Risk Based Audit Plan (RBAP)

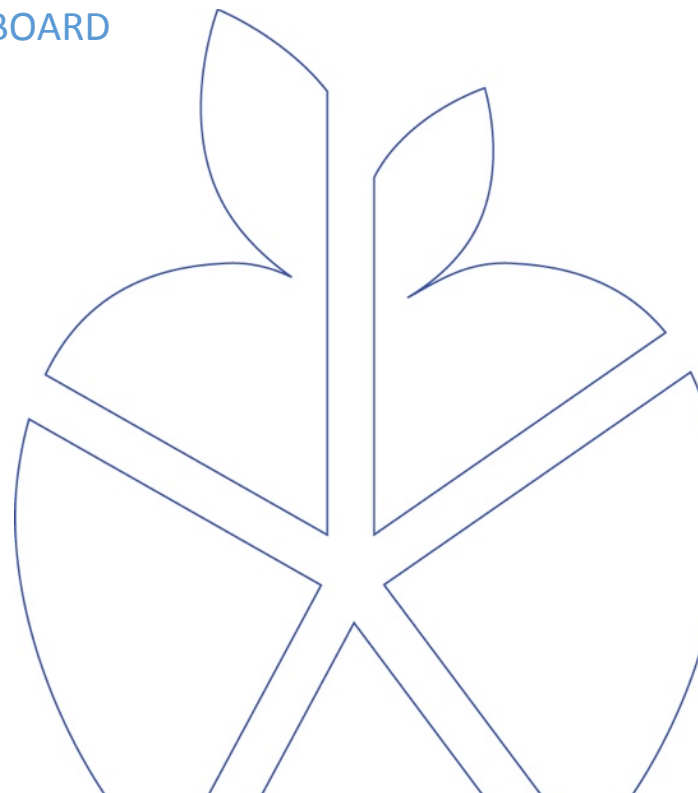
ANNUAL AND MULTI-YEAR INTERNAL AUDIT PLAN 2023-  
2025

TRILLIUM LAKELANDS DISTRICT SCHOOL BOARD

Submitted by:

Jeff Henderson

Regional Internal Audit Manager





# INTERNAL AUDIT TEAM

**Barrie Region**



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## 1. Purpose

This Risk-Based Audit Plan (RBAP, also referred to as the Plan) was developed by the Barrie Regional Internal Audit Team (RIAT), in collaboration with TLDSB for the 2023-2024 to 2024-2025 fiscal years to provide a roadmap of audit work planned during this period. The two-year plan is updated annually to reflect emerging risks and changing school board priorities. Considering the level of priority given to the various risks in the current fiscal year, items from the previous year's plan could be removed, postponed or substituted to accommodate audit work that provides more value to the school board.

This plan includes details on the development approach and the DSBs management strategies, themes and processes that have been selected for conducting internal audit engagements over the next two years. The Plan is developed in accordance with Ontario Regulation 361/10 Division 9 (3) and the Internal Audit Mandate as well as the Institute of Internal Auditors' International Professional Practice Framework (IPPF). The Plan and any major adjustments should be reviewed by the Audit Committee and recommended for approval by resolution of the Board.

## 2. RBAP Development Process

Each year, the RIAT, with the support of management, prepares an annual update of the two-year risk-based plan, which sets out priorities for internal audit. This will be undertaken initially during the 2023/2024 fiscal year. The list of engagements in [Appendix B](#) will stem from the identification of key risks that could potentially prevent the Board from achieving its strategic and operational objectives. This planning process ensures that internal audit activities are timely and provide the highest possible value to committee members and school board management. To do this, the Plan must be aligned with the board's assessment of risks, its needs, challenges and operating environment.

The risk-based planning process leverages a risk assessment in relation to the school board's key business processes illustrated in [Appendix A](#). The set of processes or areas identified in this document constitutes the universe of auditable entities (or school board audit universe), which contribute to the achievement of the strategic or operational objectives of the school board. During our annual update, these processes are subject to a risk evaluation exercise to determine if risks within these entities are deemed priorities (based on the value added from performing an engagement), which in turn helps to identify audit projects for the coming years.

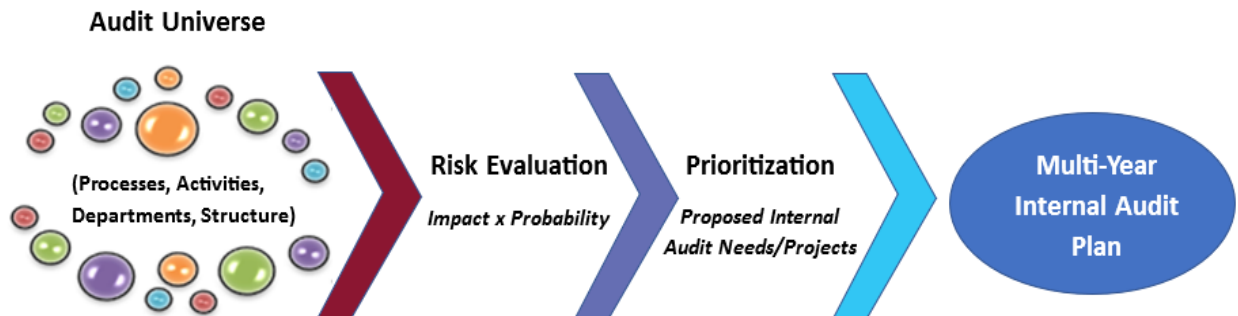
The risk prioritization exercise is to be conducted with managers and executives representing key business areas of the school board. The objective is to obtain opinions and assessments on risks, proposed audit projects, current and future challenges as well as any upcoming major projects or system implementations. The RIAT recommends that school board RBAPs be aligned with the results of school boards' future application of a strategic risk management framework (methodology). This process is still evolving. As a result, the Audit Universe will be continually updated to align with the board's risk management framework, including the wording of its business processes, the completed inventory of risks and the assessments of priorities and rankings.

The audit universe and priorities for auditable areas are illustrated by the colour codes listed in [Appendix A](#). These reflect emerging needs identified as priorities by the school board during consultations.

Additional criteria are factored by RIAT in selecting specific audit projects detailed in *Appendix B* and proposed in this two-year plan, including:

- The scope and results of previous audits;
- Possible incidents, frauds and/or lack of internal controls;
- Management priorities and/or requests;
- Sources of external assurance expected during the period other than internal audit (e.g. external auditors, Auditor General of Ontario, MOE reviews, Ombudsman, etc.);
- Topics of common interest that have been prioritized by multiple school boards in the region;
- Reduction in areas targeted by successive audits;
- Opportunities for improvement as well as legal/regulatory or other obligations;
- Resources available to the Regional Internal Audit team; and
- The capacity of the school board and the impacts on business areas taken in a multi-year context.

The RBAP focuses on projects planned for the next two years, as projects for future years will be reassessed annually to reflect changes in school board priorities. The following diagram summarizes the key steps in the RBAP development process.



The results, at the time of the development of the Plan, are presented on the following pages and detailed in the appendices.

The objectives of the Plan are to:

- Identify internal audit priorities, to ensure that they align with the goals of the school board and are consistent with the approved internal audit mandate;
- Determine internal audit priorities based on an assessment of risks that may impact the school board;
- Establish the audit program and schedule necessary to provide the Audit Committee with the necessary information to properly advise the Board on the control, risk management and governance processes;
- Share and coordinate activities with other relevant internal and external insurance service providers to ensure adequate coverage and minimize duplication of effort; and

- Present the Plan and internal audit resource requirements to the Audit Committee and the Board for review and approval, respectively.

### 3. Planning Outcome

#### a. Internal Audit

The Mandate of the internal audit function is to provide independent and objective assurance and consulting services designed to add value and improve the operations of the school board. It helps the board achieve its goals by providing a disciplined and systematic approach to evaluating and improving effectiveness of:

- Control processes, systems and practices;
- Risk management processes and practices; and
- Governance processes.

The scope of the regional internal audit function's work is to determine whether the internal control, risk management and governance processes, as designed and implemented by management, are adequate and operate in a manner that ensures that:

- Risks are properly identified and managed;
- There is interaction with various governance groups as required;
- There is sufficient, accurate, reliable and timely financial and operational information;
- Activities are carried out and actions are taken in accordance with applicable policies, standards, procedures, laws and regulations;
- Resources are acquired economically, used efficiently and adequately protected;
- Programs, plans and objectives are achieved;
- Quality and continuous improvement be promoted in the school board's monitoring process;
- Significant legislative or regulatory issues affecting the school board be duly recognized and addressed; and
- Where opportunities to improve control, risk management and governance processes are identified during audits, they will be communicated to the appropriate level of management.

[Appendix B](#) lists the internal audit projects identified as priorities for the next two years. The objective and preliminary scope of each project and the estimated timelines are subject to change.

#### i. Horizontal Audit

The RIAT may conduct horizontal audit projects across member boards of the Barrie Region to take advantage of economies of scale resulting from centralized knowledge and expertise, minimizing the engagement cost and length per board.

#### ii. Continuous Monitoring

The RIAT may have the opportunity to provide ongoing internal audit capacity associated with the increased use of computer-assisted audit techniques, and to support its current assurance delivery and

support for the responsibilities of the school board administration (towards financial oversight, internal control and compliance with requirements from various sources).

In addition to providing reasonable assurance on the control of operations based on the individualized needs of Barrie Region school boards, such ongoing audit projects would help proactively identify risk areas and potential control deficiencies within the school board, help management improve controls and manage risks. and identify opportunities for value for money.

Ongoing audit work would be conducted in accordance with IPPF, using a structured approach, and targeting audit projects included in the Plan. Each ongoing audit project would provide reasonable assurance on an ongoing basis that the processes audited have adequate and sufficient key controls. The outcome of this work would be reported annually on the various processes reviewed.

## b. Other Advisory Services

In addition to conducting audit engagements, the RIAT provides independent advisory services when requested by management. For example, these services may include participating in or coordinating special projects, researching and analyzing information or options considered, advising on new processes, sharing information on topics and trends common to school boards, providing training to various audiences, or presentations on topics of interest.

## c. Sources of External Assurance

### i. Financial Results

The Ontario Ministry of Education requests that financial statements be submitted in November for the school year ending August 31. The audit of the consolidated financial statements of the school board for the fiscal year ending August 31, 2023 will take place during the year 2023-2024 and will be conducted by BDO Canada LLP.

The RIAT may occasionally be called upon to support the external auditor in their annual audit of the financial statements by providing information, conducting certain audit procedures, or coordinating reviews in certain areas where work may intersect.

### ii. Central Agencies and Expert Services

The Board may from time to time be subject to audits, examinations or inspections and investigations imposed on it by central agencies and authorities.

When these projects are planned, the nature and extent of these projects are considered by the RIAT during the annual planning exercise, but also throughout the year and where appropriate, the Plan is modified to reflect the impact of this work, with the goal of reducing duplication of audited topics and duplication of effort.

To date, no such project has been brought to the attention of the RIAT for the year 2023-2024.

## d. Follow-up on Previous Audit Recommendations

In accordance with the International Standards for the Professional Practice of Internal Auditing, RIAT *"must establish a follow-up process to monitor and ensure that management actions have been*

*effectively implemented or that senior management has accepted the risk of not taking action". In addition, when the RIAM "concludes that management has accepted a level of risk that may be unacceptable to the organization, he or she should discuss the matter with senior management and if the issue has not been resolved, he or she should refer the matter to the Board."*

The RIAT follow-up process is carried out in two steps:

1. Self-assessment of the implementation of recommendations by members of management responsible for implementing the action plan of previous audits; and,
2. Validation activities including interviews, review of supporting evidence, and risk-based analysis or testing to assess the sufficiency of the measures deployed in relation to the significance of the risks concerned.

Management and the RIAT may choose to report to the Audit Committee periodically on the status of its implementation of the action plans, other than at the time of RIAT follow-up reports.

### e. Barrie RIAT Financial Resources and use of Third Parties

The operating budget for the Barrie RIAT is prescribed according to the formula of the Ontario Ministry of Education through the Grant for Student Needs (GSN) and is equivalent to approximately \$600,000 for the year 2023-2024. Of this amount, \$120,000 is earmarked for third party consultants/contractors to assist with audit projects or to provide expertise that is not feasible to maintain through full-time staffing.

Based on the annual budget, an estimate of the total available resource capacity was determined and allocated to planned activities for the Barrie Region's 9 school boards using measures based on risk profiles, our assessment of priorities and regular meetings with management.

## Appendix A – Audit Universe

<b>Auditable Entities</b>		
<b>Board Wide Entity</b>		
Strategic Planning	Monitoring and Reporting	Risk Management
Governance		Stakeholder Management
<b>Instruction and Schools</b>		
Enrolment and Attendance	Program Delivery	Student Equity, Inclusiveness and Well-Being
<b>Business Services</b>		
Financial Management	Business Controls Management	Transportation
<b>Human Resources</b>		
Attendance Management	Recruitment and Retention	Staff Equity, Inclusiveness and Well-Being
<b>Information Technology</b>		
Information Management	IT Infrastructure	IT Security
<b>Facilities</b>		
Facility Forecasting	Facility Management and Maintenance	Construction and Capital

<b>Level of Risk</b>	<b>Description</b>
<b>Critical</b>	One, or more critical risks have been identified within this entity that could have a significant impact on the school board. These risks require immediate and high-priority attention and management effort to be mitigated, exploited or, failing that, adequately managed.
<b>High</b>	One or more, high risks have been identified within this entity that could be associated with significant impacts that require priority management attention and effort.
<b>Moderate</b>	One or more moderate risks associated with this entity which could have mild impacts that require attention and active effort to put in place effective control mechanisms.
<b>Low</b>	Only low risks associated with this entity and moderate/low impacts that are not sufficient to address and active management attention is not a priority.

## Appendix B – Proposed Internal Audit Plan 2023-2025

2023-2024		A = Assurance/Compliance C = Consulting/Advisory F= follow-up	
Type	Audit Entities	Objective and scope	Timelines
C	Risk Management/ Strategic Planning	<u>Risk Prioritization and Department Level Evaluation</u> Description: The objective of the project is to develop an assessment of board and department level risks, linked to the audit universe <del>of the board</del> , which contributes to the achievement of the strategic or operational objectives of the school board.	Fall 2023/Winter 2024
F	Business Controls Management /Recruitment and Retention /Financial Management	<u>HR Audit Follow-up Assessment</u> Description: The objective of the audit is to provide management with a fair, independent, and objective assessment of the implementation status of the Human Resource Services Audit recommendations conducted by Deloitte in 2021/2022.	Winter/Spring 2024
C	Ad hoc needs	<u>Consulting support</u> Depending on ad hoc needs (for example, refresher session).	Ad Hoc
F	Various services	<u>Follow-ups (previous audits)</u> Follow-up on the implementation of planned action plans in response to recommendations from previous audits conducted by RIAT according to established timelines.	Ad Hoc



**2024-2025**

A = Assurance/Compliance C = Consulting/Advisory F= follow-up

Type	Audit Entity	Objective and scope	Timelines
A	Stakeholder Management/ Facility Management and Maintenance	<u>Community Use of Space</u> Description: The objective of the review is to provide management with a fair, independent, and objective assessment of the current processes and practices for managing and administrating community use of schools and community partnerships.	TBD
A	Program Delivery / Financial Management/ Business Controls Management	<u>Special Education Program Review</u> Description: The objective of the audit is to provide management with a fair, independent, and objective assessment of the program delivery of the special education portfolio. This will include processes and controls established through Board approved Policies and Procedures and Ministry Guidelines from an operational and financial perspective.	TBD
C	Ad hoc needs	<u>Consulting support</u> Depending on ad hoc needs (for example, refresher session).	Ad Hoc
F	Various services	<u>Follow-ups (previous audits)</u> Follow-up on the implementation of planned action plans in response to recommendations from previous audits conducted by RIAT, according to established timelines.	Ad Hoc

# Trillium Lakelands District School Board

## Finance and Administration Committee Report

**Date:** September 20, 2023  
**To:** Finance and Administration Committee Members  
**Origin:** Superintendent of Business  
**Subject:** Summer Renewal Projects

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### **Purpose**

To provide the Committee with an update on summer renewal projects from the summer of 2023.

### **Content**

During the summer each year, the facilities department carries out renewal projects across the Board. Empty schools and classrooms give staff and contractors the opportunity to work on larger-scale projects that would otherwise impact school operations if carried out during the school year.

This summer the following projects were carried out across the Board:

- Roofing replacements (5 projects \$1,392,000 value)
- Life safety upgrades (8 projects \$1,785,000 value)
- Front door entry system installations (8 projects \$162,000 value)
- Entry card reader systems (9 projects \$45,000 value)
- LED lighting in gyms (4 projects \$70,000 value)
- Facility spray fireproofing (2 projects \$450,000 value)
- Gym floor refinishing (2 projects \$75,000 value)
- Sidewalks (4 projects \$250,000 value)
- Paving (4 projects \$40,000 value)
- Drainage (1 project \$75,000 value)
- Landscaping (various projects \$15,000 value, HHS \$300,000 value)
- Special education calming rooms and related accommodations (6 projects \$140,000 value)
- Tech shop floor replacement (1 project \$275,000 value)
- Washroom renovations (2 projects \$620,000 value)
- MEC archive room, IT storage and meeting spaces (\$175,000 value)

Due to increased pricing and material delays, a few small projects have been deferred to the fall and into 2024. With the exception of the accessibility upgrades for the front entrance of Huntsville Public School (value \$875,000) all projects have been completed.

### **Action**

For information purposes only.

# Trillium Lakelands District School Board

## Finance and Administration Committee Report

**Date:** September 20, 2023  
**To:** Finance and Administration Committee Members  
**Origin:** Superintendent of Business  
**Subject:** Capital Priority Projects

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### **Purpose**

To provide the Committee with an update with respect to capital priority projects being considered for the Board.

### **Content**

In October each year, school boards are able to submit Capital Priority Projects to the Ministry for consideration. At this time, our Board does not have any 'shovel ready' projects for consideration by the Ministry; however, staff have been reviewing facilities and planning for potential future projects.

With the increased plan of subdivision approvals by both the City of Kawartha Lakes and by the Ministry of Municipal Affairs and Housing's Minister Zoning Orders (MZOs), new schools and expansion of existing schools will need to be considered.

At this time, staff are considering the acquisition of land and a proposal to build a new school, when enrolment warrants it, in the new subdivisions east of the Lindsay airport and County Road 35, which is currently the Parkview Public School catchment area.

Another consideration being reviewed is a consolidation of King Albert, Queen Victoria and Alexandra Public Schools; and potentially Central Senior. Given the age of the buildings, property constraints and location, a new school could be considered to replace these three facilities giving the community a new facility that can provide better programming and facilities, building accessibility and other aspects that cannot be achieved at these aging schools.

Also, in the City of Kawartha Lakes, there are recent MZOs approving significant subdivisions east of County Road 36. These developments will impact Lady Eaton and other schools on the east side of Lindsay. There is the possibility of acquiring land for future school development in the new plans of subdivision which could be an option.

Lastly, staff are considering a consolidation of Cardiff and Wilberforce Elementary Schools.

Additional considerations could include additions to schools in Muskoka and the City of Kawartha Lakes depending on the school population yields resulting from future municipal housing developments.

Staff will seek Board motions prior to the commencement of any projects noted above.

### **Action**

For information purposes only.

# Trillium Lakelands District School Board

## Finance and Administration Committee Report

**Date:** September 20, 2023  
**To:** Finance and Administration Committee Members  
**Origin:** Superintendent of Business  
**Subject:** 2022/2023 Transportation Summary

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### Purpose

To provide the Trustees with a summary overview of the Board's transportation operations, as well as action taken in the system during the year focusing on efficiency and safety.

### Content

As part of an ongoing effort to keep Trustees informed about the operations of the Transportation Services Department, an annual summary of the operations is presented.

In 2022-2023, Transportation Services had an operational budget of approximately **\$17,490,872.00** with recoveries from our partner boards of approximately **\$1,839,142.00**. The Board contracted 299 vehicles to operate 674 morning and afternoon runs across the district; an area that encompasses more than 11,500 square km.

The 2022 bell time review for schools in the City of Kawartha Lakes facilitated consolidation and tiering of additional runs and routes to assist with the driver shortage and to create efficiencies in the system for the 2022-2023 school year. Approximately 12,738 eligible students were transported just over 34,842 km each day; the equivalent of traveling almost four one-way trips from Pelee Island, Canada's southernmost point, to Cape Columbia Nunavut, Canada's northernmost point, daily for a total of over 6,550,000 km annually.

The period from September 1, 2022, to August 31, 2023, was the second year of a three-year extension with the bus operators. In July 2023, a Request for Information (RFI) was issued for the Muskoka and Haliburton regions with the purpose of gathering information about the marketplace in order to assist in the determination of future purchasing options or requirements at the end of the current three-year term.

The Board continues to be affected by the province-wide bus driver shortage with operations being adversely affected because routes could not be covered by spare drivers, B-licensed office staff or mechanics. Operators were not permitted to cancel runs due to driver absences so routes were doubled causing delays, some of an hour or more, for students arriving at school in the morning or leaving school at the end of the day. About 60% of all reported service delays in 2022-2023 were due to driver shortages.

The shared service agreement with Peterborough Victoria Northumberland Clarington Catholic DSB remains in place. The temporary shared service agreement with Simcoe Muskoka Catholic DSB, reinstated for partial service in 2021-2022, continued in the 2022-2023 school year servicing over 200 students attending three SMCD SB schools in Muskoka. The arrangement for the current students will continue for the 2023-2024 operating year, with additional students being added to shared service vehicles, where there is available capacity.

The majority of the students transported to school have ride times under the Board objective of sixty minutes or less. There are exceptions where students have chosen to participate in a specific program so attend a school other than their normal home school. In these circumstances, or due to the sheer distance from the student's home to a particular school, a ride time in excess of sixty minutes may result. Ride times are minimized whenever possible; the average ride time for TLDSB students in 2022-2023 was 24 minutes. Over 98% of all transported TLDSB students continue to have a ride time of 60 minutes or less with fewer than 2% of transported TLDSB students riding over 60 minutes. About 70% of students ride 30 minutes or less.

The average distance TLDSB elementary students walked to a bus stop in 2022-2023 was slightly more than the previous year at 230 meters. The TLDSB elementary walk to a bus stop distance is 800 metres. Secondary students, with a walk to bus stop distance of 1.6 km in policy, on average walked 400 meters to their assigned bus stop, less than last year.

There were 26 minor collisions recorded in the district during the school year with no student injuries reported. Bus Operators continue to deliver defensive driving and accident avoidance training as required in their contract with the Board.

Driver safety training, including first aid, continues to be offered to all new drivers as well as refresher training for existing drivers with over 70 drivers receiving training or re-certification in 2022-2023. Drivers reported 77 incidents of other motorists driving through the activated bus lights during the school year. *Where possible, vehicles equipped with the board provided stop arm camera are assigned to routes with recurrent incidents and local police services are advised when license plate information is captured.*

The average on-time service rate for the fleet in 2022-2023 was 98%. Just under 60% of the delays accounted for driver absences. Minor mechanical issues and poor road conditions, contributing to slower cautious travel using increased caution, caused about 23% of the delays. Schools, parents and the general public continue to receive notifications by subscription when a school vehicle is running late. The number of subscribers in 2022-2023 exceeded 11,800, an increase of 15% over last year. Schools and Transportation Services staff continue to encourage parents to subscribe to the service, so the use of the parent portal subscription service has and will continue to increase year over year. Parents may also access their child's transportation information using a secure login on the transportation website.

Transportation Services continued to offer school bus safety programming for all elementary students in 2022-2023, delivered virtually by an outside company, with age-appropriate content and delivery. The Primary program, with enhanced interactivity and a music video, and the Junior/Intermediate program, with a focus on the history of school buses, were delivered through 67 presentations to students from 31 TLDSB and 2 SMCD SB elementary schools. The program will continue in the 2023-2024 school year with an in-person, assembly-style delivery, for enhanced student engagement. The three most reported behaviour concerns on school vehicles this year were, not respecting or abiding by the driver's instructions, disrespect or harassment of fellow passengers and leaving seats while the bus is in motion/standing while the bus is in motion. With reinforcement of the safety program, hopefully, a downward trend in these behaviours will be noticeable over the three-year delivery of the program.

During the winter of 2022, fewer weather systems affected operations than the previous operating year. Each of the three geographical areas of the Board experience varying winter weather and road conditions and continue to be assessed independently for cancellations. Conditions were somewhat consistent across the Board, resulting in Muskoka experiencing seven cancellations for inclement weather or road conditions (twelve in 2022), eight cancellations in the City of Kawartha Lakes (eleven in 2022) and Haliburton had seven cancellations (twelve in 2022). Transportation Services continues to work with the bus operators to minimize cancellations to lessen the impact of full system closures by balancing safety and student learning loss.

As part of the ongoing route analysis and utilizing the routing software, as well as continuing to maximize bell times, staff was able to realize routing efficiencies in preparation for the 2023-2024 school year. Staff continues to schedule information backups, refresh the website database and import student data from the student database on a nightly basis allowing the data in the system to be as current as possible. In addition, Transportation Services recently transitioned to a hosted server environment through the software provider BusPlanner. Staff are no longer required to maintain and upgrade the software allowing them to concentrate on core business needs.

**Action**

For information purposes only.