



## Public Meeting of the Board Agenda

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Date: September 24, 2024  
Location: Lindsay Education Centre

### **4:30 p.m. Commencement of the Committee of the Whole Meeting**

#### **1. Call to order**

- 1.1 Motion to convene into in-camera Committee of the Whole Meeting
- 1.2 In-camera (private) agenda (for matters that fall under section 207(2) of the Ed Act).

#### **2. Rise and report to the Public Meeting of the Board**

### **6:00 p.m. Commencement of the Public Meeting of the Board**

#### **1. Call to order**

#### **2. Territory acknowledgement**

#### **3. National anthem**

#### **4. Swearing in of New Student Trustee**

#### **5. Roll call**

#### **6. Declaration of possible conflict of interest**

#### **7. Delegation(s)**

#### **8. Approval of agenda**

#### **9. Business of the Board**

- 9.1 Approval of the minutes of the August 27, 2024 Public Board Meeting (pgs.3-7)

9.2 Recommendations from the In-camera Committee of the Whole Meeting (Trustee Childs)

9.3 OPSBA Awards Presentation (Trustee Childs/ pgs.8)

9.4 Board Committee Recommendations (Chair Wilcox/ pgs.9-11)

## **10. Administrative updates**

10.1 Director's Report on the Strategic Plan

- a. Director's Update
- b. Summer Learning Presentation

## **11. Administrative and committee reports**

11.1 For Information Written

- a. Occupational Health and Safety Report (SO Hubbert/ pgs.12-16)
- b. Enrolment Update (SO Hubbert/ pgs.17-19)

11.2 For Action - Written

- a. September 3, 2024 SEAC Committee Meeting (Trustees McInerney and SO Train/ pgs.20-24)
- b. September 18, 2024 SAL Committee Meeting (Trustee Clodd and SO Fraser/ pg. 25)
- c. September 18, 2024 Finance Committee Meeting (Trustee McAlpine and SO Ellis/ pgs.26-39)
- d. September 18, 2024 Audit Committee Meeting (Trustee Clodd and SO Ellis/ pgs.40-57)

## **12. Trustee reports**

12.1 Student Trustee Reports

- a. G7 Student Senate Report (Student Trustee Maw)
- b. OSTA-AECO Report (Student Trustee McNelly)

12.2 OPSBA Report (Trustee Childs)

12.3 Trustee Community Updates

## **13. Correspondence**

## **14. Next meeting**

Tuesday, October 22, 2024 - Archie Stouffer ES at 6:00 p.m.

## **15. Adjournment**



## Public Meeting of the Board Minutes

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Date: August 27, 2024  
 Location: Muskoka Education Centre  
 Present: H. Bradley, E. Childs, L. Clodd, G. Brohman, T. McAlpine,  
 D. McInerney, T. McNelly, B. Reain, J. Saunders, C. Wilcox  
 Regrets:  
 Senior team: T. Ellis, T. Fraser, W. Hahn, T. Hubbert, J. Johnston,  
 J. MacJanet, N. Train, K. Williams  
 Staff Support: J. Andreasen, C. Bull, D. Raglin

### 4:30 p.m. Commencement of the Committee of the Whole Meeting

#### 1. Call to order

##### 1.1 Motion to convene into the In-Camera Committee of the Whole Meeting

Motion # 24-08-01

Moved by Trustee Clodd, seconded by Trustee Wilcox

That the Board do now enter Committee of the Whole In-Camera session to deal with matters under section 207(2) of the Education Act.

Carried.

##### 1.2 In-Camera Agenda (for matters that fall under section 207(2) of the Education Act)

#### 2. Rise and report to the Public Meeting of the Board

Motion # 24-08-02

Moved by Trustee Reain, seconded by Trustee McInerney

That Trustees do now rise from the In-Camera Committee of the Whole Meeting at 5:02 p.m. and will report to the Public Meeting of the Board at 6:00 p.m.

Carried.

## **6 p.m. Commencement of the Public Meeting of the Board**

### **1. Call to order**

The meeting was called to order at 6:00 p.m.

### **2. Territory acknowledgement**

Trustee Bradley shared the Territory Acknowledgement.

### **3. National anthem**

O Canada was played.

### **4. Swearing in of new Student Trustee**

Director Hahn and Chair Wilcox welcomed Student Trustee for the 2024-2026, Tailiah McNelly, who was sworn in as a TLDSB Student Trustee.

### **5. Roll call**

Chairperson Wilcox advised that all Trustees (Brohman, Bradley, Childs, Clodd, McAlpine, McInerney, Reain, Saunders, Wilcox) and Student Trustee McNelly were in person at the Muskoka Education Centre.

### **6. Declaration of possible conflict of interest**

There were no declarations of possible conflict of interest.

### **7. Delegation(s)**

There were no delegations.

### **8. Approval of agenda**

Motion # 24-08-03

Moved by Trustee Clodd, seconded by Trustee Saunders

That the agenda be approved

Carried.

### **9. Business of the Board**

#### **9.1 Approval of the minutes of the June 11, 2024 Public Meeting of the Board**

Motion # 24-08-04

Moved by Trustee McAlpine, seconded by Trustee Bradley

That the minutes of the June 11, 2024 Public Meeting of the Board be approved.

Carried.

## **9.2 Recommendations from the In-Camera Committee of the Whole Meeting**

Vice Chairperson Childs shared the recommendations from the August 27, 2024 In-Camera Committee of the Whole Meeting.

Motion # 24-08-05

Moved by Trustee Childs, Seconded by Trustee McInerney

That Trustees receive the resignation of Student Trustee Maiya Dyni effective immediately, and approve the opportunity for the G7 Student Senate to elect a temporary interim Student Trustee in grade 11 or 12 to serve for the remainder of the 2024-2025 school year.

Carried.

## **10. Administrative updates**

### **10.1 Director's Report on the Strategic Plan**

Director Hahn shared a number of updates related to the focus of the 2022-2027 TLDSB Strategic Plan. The Director highlighted the importance of using evidence-based research and data to support decisions, ensuring there is an equity lens woven throughout all of the work of the Board, the positive impact of the curriculum focus on instruction in math and literacy, and the breadth of professional development that has been offered throughout the Board over the past few years.

#### **a. Student and Staff Voice in TLDSB**

Director Hahn shared a presentation overviewing the data collated from the Staff and Student Voice Forums hosted between 2022- 2024.

## **11. Administrative and committee reports**

### **11.1 For Action- Written**

#### **a. June 2024 SAL Committee Report**

Trustee Clodd shared an update related to the June 12, 2024 SAL Committee Meeting.

Motion # 24-08-06

Moved by Trustee Clodd, seconded by Trustee Childs

That Trustees receive the report related to the June 12, 2024 meeting of Supervised Alternative Learning (SAL) Committee.

Carried.

#### **b. June 2024 Special Events Committee Meeting**

Trustee Brohman shared a report related to the June 2024 Special Events Committee Meeting.

Motion # 24-08-07

Moved by Trustee Brohman, Seconded by Trustee McInerney

That Trustees receive the report related to the June 21, 2024 Staff Recognition Committee Meeting.

Carried

### c. August 2024 Governance and Policy Committee Report

Trustee Saunders shared an update related to the August 27, 2024 Governance and Policy Committee Meeting. The meeting was a special meeting that was called in order to review a number of policies that the Ministry of Education has recently advised must be in place by September 2024.

Four policies were reviewed at the meeting: HR-4050 Attendance Support Policy; OP-6020 Code of Conduct Policy; HR-4550 Annual Review of the Director of Education Policy; BD-2045 Trustee Code of Conduct Policy.

The Committee also discussed the Director's Performance Appraisal Feedback Process. A number of motions were passed by the Committee with recommendations for Board ratification.

#### Motion # 24-08-08

Moved by Trustee Saunders, Seconded by Trustee Clodd

That Trustees ratify the Governance and Policy Committee motions to rescind the versions of the HR-4050 Attendance Support Policy and the OP-6020 Code of Conduct Policy that were approved at the June 4, 2024 Governance and Policy Committee Meeting and ratified at the June 11, 2024 Board meeting.

Carried.

#### Motion # 24-08-09

Moved by Trustee Saunders, Seconded by Trustee Childs

That Trustees ratify the Governance and Policy Committee motion to reinstate the HR-4050 Attendance Support Policy to the original policy as it existed prior to the changes presented at June 4, 2024 Governance and Policy Committee meeting.

Carried.

#### Motion # 24-08-10

Moved by Trustee, Seconded by Trustee Reain

That Trustees ratify the Governance and Policy Committee motions to approve the recommended changes to the following policies: OP-6020 Code of Conduct Policy, HR-4550 Annual Evaluation of the Director of Education Policy, BD-2045 Trustee Code of Conduct Policy.

Carried.

#### Motion # 24-08-11

Moved by Trustee, Seconded by Trustee Clodd

That Trustees ratify the Governance and Policy Committee motion to Committee approve engaging Usha James, Executive Director of the Critical Thinking Consortium, to facilitate the Director's Performance Appraisal feedback process and produce any related reports.

Carried.

#### Motion # 24-08-12

Moved by Trustee, Seconded by Trustee Childs

That Trustees receive the report related to the August 27, 2024 Governance and Policy Committee Meeting.

Carried.

## 12. Trustee Reports

### 12.1 Student Trustee Reports

#### a. G7 Student Senate

Student Trustee McNelly shared the G7 Student Senate Report highlighting that the G7 will start their monthly meetings in September 2024 and will continue to work with the AAECs and VLC to seek out student voice representation.

#### b. OSTA-AECO Report

Student Trustee McNelly shared an OSTA-AECO update.

### 12.2 OPSBA Report

Trustee Childs shared highlights from the OPSBA AGM in July 2024.

### 12.3 Trustee Community Updates

Trustee McInerney shared that she attended a number of graduations in June 2024, and shared what a highlight the AAEC graduations are knowing the determination and perseverance it takes for adult students to return to school.

Trustee McInerney shared that Ridgewood PS had a rainbow celebration in June 2024 to celebrate diversity.

Trustee Saunders advised that Lady Eaton School had an end of year and school closing celebration at the end of June 2024 and that there will be a Ribbon Cutting at SYPS on September 20, 2024 to officially open the addition.

## 13. Correspondence

## 14. Next meeting

Date: September 24, 2024  
 Location: Lindsay Education Centre  
 Time: 6:00 p.m.

## 15. Adjournment

Motion # 24-08-13

Moved by Trustee Brohman, seconded by Trustee Clodd

That the Board of Trustees do now adjourn at 7:07 p.m.

Carried.

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Colleen Wilcox, Chairperson of the Board

Wes Hahn, Director of Education

Jen Andreasen, Recording Secretary

## **OPSBA Achievement Awards 2024**

The Ontario Public School Boards' Association represents English public district school boards and public-school authorities across Ontario, which together serve nearly 1.4 million public elementary and secondary students. The Association advocates on behalf of the best interests and needs of the public school system in Ontario.

Each year, the Ontario Public School Boards' Association honours individuals who have made significant contributions in the field of education. The recipients of these awards represent the many who contribute to the creativity and hard work that make our schools and education system world-leading.

### **TLDSB's 2024 Recipients of the OPSBA Achievement Awards**

OPSBA Achievement awards recognize outstanding, exemplary, and/or unique contributions to the overall well-being of the school or community through in-school, board-wide, extra-curricular and/or volunteer activity.

TLDSB had two individuals recognized with Achievement Awards. These individuals were nominated by parent(s)/ community members in 2024. Both individuals are TLDSB staff members who were recognized for the work they do above and beyond their role(s).

Educator Krista Patterson will be in attendance at the October 22, 2024 Board Meeting at Archie Stouffer ES to receive the award.

Jennifer Eason will receive the Award at the September 24, 2024 Board Meeting.

### **Nomination submission for Educational Assistant Jennifer Eason**

*Jennifer goes above and beyond at the school. She is always willing to help all students, not just the students she is assigned to work with. She goes above and beyond to make all students feel like school is a warm place for them to be at and to make every individual feel special. She is an amazing person who deserves to be recognized for the love she shows for everyone at the school.*



# Trillium Lakelands District School Board

## Administrative Report

**Date:** Wednesday, September 18, 2024  
**To:** Board of Trustees  
**Origin:** Chair Wilcox  
**Subject:** Recommendations for Trustee Membership on Committees  
**Reference:** Board Meeting – September 24, 2024

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### Purpose

To present the proposed Committee Membership for Trustees serving on Board Committees for 2024-2025.

### Context

As part of the Governance Role of the Trustee, TLDSB Trustees participate in Statutory, Standing, Advisory, and Ad Hoc Committees of the Board. Each committee's purpose, membership, meeting frequency, and term are defined in the *TLDSB By-law 15: Board Committees*.

Determination of which Committees Trustees will serve on throughout their term is considered based on interest in participation as expressed by individual Trustees, the time commitment required for each Committee, and ensuring Trustees have the opportunity to participate in a variety of committees.

TLDSB Standing, Statutory and Advisory Board Committees are permanent committees as outlined in the TLDSB By-laws. Most Committees have new Trustee member(s) appointed each school year, with the exception of SEAC and the Audit Committee each of which have four-year terms.

Ad Hoc Board Committees are Committees that are struck for a special purpose or to complete a particular task, and then are disbanded when they have served the function for which they were created.

Per By-law 15.2, Trustees were provided with an overview of all committees, inclusive of the committee description, meeting frequency, and number of Trustees who sit on each Committee at the August 27, 2024 Meeting of the Board and shared their expression of interest for participation in Committees with Chairs Council.

### Content

At the September 17, 2024 Chairs Council Meeting, Chairs Council members reviewed the Trustee expressions of interest for Committee Membership and recommended membership as follows:

## Trustee Committee Membership 2024-2025

(1-year term unless otherwise specified)

Advisory Committees		
Indigenous Education Advisory Committee (IEAC)	Area Trustee: Louise Clodd	Trustee Judy Saunders
Equity Task Force	Trustee Heather Bradley	Trustee Esther Childs
G7 Student Senate	Trustee Tim McAlpine	
Statutory Committees		
District School Council- Parent Involvement Committee (DSC-PIC)	Trustee Louise Clodd	(Alt) Trustee Colleen Wilcox
Supervised Alternative Learning (SAL)	Trustee Esther Childs	(Alt) Trustee Louise Clodd
Special Education Advisory Committee (SEAC)* *(4-year term, membership determined after 2022 election)	Trustee Bruce Reain	Trustee Deb McInerney
	(Alt) Trustee Judy Saunders	
Audit Committee* *(4-year term, membership determined after 2022 election)	Trustee Bruce Reain	Trustee Louise Clodd
	Trustee Colleen Wilcox	(Alt) Trustee Deb McInerney
Standing Committees		
Finance and Administration Committee	Trustee Tim McAlpine	Trustee Judy Saunders
	Trustee Gary Brohman	Trustee Esther Childs
	Trustee Deb McInerney	
Governance and Policy Committee	Trustee Bruce Reain	Trustee Judy Saunders
	Trustee Colleen Wilcox	Trustee Heather Bradley
	Trustee Deb McInerney	
Program and Planning Committee	Trustee Tim McAlpine	Trustee Gary Brohman
	Trustee Heather Bradley	Trustee Colleen Wilcox
	Trustee Bruce Reain	
Ad Hoc Committees		
Staff Recognition	Trustee Gary Brohman	

**Action**

Recommendation 1: that Trustees approve the establishment of an Ad Hoc Board Committee related to the planning and implementation of staff recognition events for 2024-2025 called the Staff Recognition Committee, and further, that the Committee begin work in fall 2024 and be dissolved once the committee mandate is met, or at the end of the 2024-2025 school year (in June 2025); whichever comes first.

Recommendation 2: that Trustees approve the Trustee Committee Membership for 2024-2025 as outlined in this report, and in alignment with Board By-law 15, and that Trustees commence participation as committee members to their assigned committees starting September 25, 2024.

# Trillium Lakelands District School Board

## Administrative Report

**Date:** September 13, 2024  
**To:** Board of Trustees  
**Origin:** Human Resources Services Department  
**Subject:** Occupational Health and Safety Report - 2023/2024  
**Reference:** Board Report - September 24, 2024

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### Purpose

To provide Trustees with a summary of the Board's health and safety statistics and activities for the 2023/2024 school year.

### Context

An annual summary is presented as part of an ongoing effort to keep the Board informed about health and safety operations.

### Content

The Occupational Health and Safety Report is intended to provide Trustees with health and safety activities and statistics for the 2023/2024 school year.

Trillium Lakelands District School Board (TLDSB) recognizes and is committed to its responsibilities to provide for the health and safety of all staff while at work. The matter of health and safety is of fundamental importance and every reasonable measure will be taken to protect all employees from injuries due to accidents and health hazards.

There are legislated obligations that the Board's health and safety program must comply with such as the Occupational Health and Safety Act and related regulations. The Ontario Ministry of Labour (MOL) Occupational Health and Safety program sets, communicates, and enforces laws aimed at reducing and eliminating workplace fatalities, injuries, and illnesses.

During the 2023/2024 year, the Health and Safety/WSIB Coordinator acted as a resource to principals, supervisors, staff, and the fifty-two (52) site-based Joint Occupational Health and Safety Committees (JOHSC). Additionally, the Health and Safety/WSIB Coordinator supported occupational injury/illness early return to work programs, MOL compliance, and inspection of our facilities.

TLDSB continues to operate as a site-based JOHSC. The Internal Responsibility System (IRS) continues to work effectively and follows the proper processes. During the 2023/2024 school year, the Ministry of Labour was involved on three (3) occasions and made two (2) follow up visits.

1. On November 3rd, 2023 the MOL arrived at a secondary school due to a complaint made regarding the ventilation system. The MOL observed an electrical panel for the dust collector in a technology classroom had been locked out due an electrical issue. The new electrical panel was onsite waiting to be installed by a contractor. The MOL issued one (1) order that the new electrical panel for the dust collector be installed by a certified electrician. The new electrical panel was installed and operating on November 9th, 2023.

2. On November 8th, 2023 a box of scientific rocks and minerals were being observed by students as part of a lesson plan. Within a short time the teacher realized the contents of the kit may contain items identified as Designated Substances under the Occupational Health & Safety Act (OHSA). The Principal was immediately notified, the room was evacuated and closed off and the MOL was contacted. The rocks and minerals were removed, the area(s) were thoroughly cleaned by a licensed abatement contractor, and air/wipe samples were taken. As a final measure, a section of the floor in the classroom was removed and replaced. The MOL visited the school on November 21, 2023 and no orders were issued. A full inspection of all elementary schools was completed to identify and remove similar kits.
3. On December 4th, 2023 the MOL followed up regarding the three (3) phase plan to inventory, remove and identify chemicals in the secondary science departments as a result of the arsenic spill in April 2023. The MOL was pleased with the completion of phase 1 and 2 and the progress made in phase 3.
4. On December 11th, 2023 the MOL followed up regarding the bird droppings at a secondary school in August 2023. The MOL reviewed the cleanup procedure and the required personal protective equipment. No orders were issued and no further actions are required.
5. On March 6th, 2024 the MOL was advised that an Educational Assistant (EA) filed a work refusal due to workplace violence. The EA was concerned about a student who was on the same bus that she rode while supervising a different student. A risk assessment was completed, which includes the transportation on the bus to and from school. Children who do not require support on the bus are monitored by the bus driver. The MOL advised the worker that the circumstances did not meet the requirements for a work refusal. No orders were issued.

### Statistical Summary as of August 23, 2024:

History of Accidents/Incidents (# of incidents)

Year	Incidents (total)	First Aid	Health Care Only	Health Care & Lost Time	No Injury No (FA, HC, LT)	Recurrence*
2019/2020	1029	90	50	48	840	1
2020/2021	604	91	50	33	429	1
2021/2022	1255	125	50	67	1012	1
2022/2023	1534	171	66	59	1237	1
2023/2024	1249	115	53	65	1013	3

*\*A claim from a previous year where the costs occur in the current year (ex. surgery, reagravation of the injury)*

Overall, during the 2023/2024 school year there was a 19% decrease in reported incidents compared to the 2022/2023 school year. Ongoing Health and Safety training, correctly reporting incidents, following up on reports in a more timely manner and the reintroduction of the Health and Safety Bulletin, may have contributed to this decrease. There has been an increase in incidents which resulted in Health Care & Lost Time.

Below is a breakdown of incidents by type:

	<b>List of Incidents/Accidents</b>	<b>2019/20</b>	<b>2020/21</b>	<b>2021/22</b>	<b>2022/23</b>	<b>2023/24</b>
1.	Exposure	5	13	3	15	2
2.	Field Trip	0	0	1	1	0
3.	Lifting Equipment/Furniture	4	7	3	8	9
4.	Lifting or Assisting High Needs Students	1	5	2	11	7
5.	Motor Vehicle Accident	2	1	1	4	1
6.	Over Exertion	20	25	10	25	23
7.	Repetitive Body Movement	0	1	1	0	0
8.	Slip/Trip/Fall	52	57	46	79	97
9.	Slip/Trip/No Fall	9	8	15	15	16
10.	Struck Against/Contact With	25	15	30	45	30
11.	Struck or Contact By	40	23	29	63	78
12.	Student Action	3	9	0	0	0
13.	Student Aggression	858	429	392	1249	971
14.	Traumatic Event/Workplace Violence	0	0	0	4	3
15.	Caught In, Under, On, Between	3	9	2	15	0

Note List of Incident/Accidents totals will not match Incident (total) as not all List of Incidents/Accidents are captured in the report.

Of the 1249 incident reports completed, 1013 of those resulted in no injury, no lost time and no health care costs. Reports continue to indicate that student aggression is the highest of the fifteen reportable categories, followed by Slip, Trip and Fall.

There was an increase in “Struck or Contact By” incidents compared to last year, however the number of incidents which involved contact with the head/face decreased. Of the seventy-eight (78) reported incidents in 2023/2024, thirty (30) involved contact with the head/face compared to thirty-five (35) in 2022/2023. In 2023/2024, seventeen (17) of the head/face contact incidents involved a ball with six (6) resulting in a WSIB claim, compared to twenty-three (23) ball related incidents in 2022/2023, with eight (8) resulting in a WSIB claim. Awareness around the prevention of concussions and the importance of adherence to safety protocols while supervising activities with balls, such as recess or physical education classes, was crucial. Ensuring that activities were conducted with appropriate safety measures, educating staff and students about safe play, and enforcing rules that minimize risky behavior have all contributed to reducing the risk of head injuries.

In an effort to continue to reduce all incidents, monthly Health and Safety Bulletins were distributed to all staff which provide greater detail for each type of incident and how to prevent injury. In light of the increase to slip/trip/fall incidents in 2023/2024, Supervisors will be asked to communicate with their staff through email, in-person meetings, and one-to-one interactions, to remind staff of proper footwear, the importance of using designated walkways, and reporting hazards such as ice or uneven ground.

## Health and Safety Program Activities 2023/2024:

1. Site based Joint Occupational Health and Safety Committee
  - As outlined in the Occupational Health & Safety Act, all Site-Based JOHSC locations shall meet at least once every three months. Meetings were held in September 2023, December 2023, March 2024, and June 2024.
  - Site specific JOHSC training was provided for new management and worker members regarding their obligations including completion of JOHSC meetings and eBase monthly inspections.
  - Reports were shared with the Superintendents to provide a progress update for each location. This resulted in a higher number of completed JOHSC meetings.
2. eBase on-line modules continue to be used for:
  - Employee Workplace Incident/Accident/Injury reporting
  - Supervisor Investigation report
  - Safe Schools Incident form and Physical Intervention form
  - JOHSC Agenda and Meeting minutes
  - Air Quality Questionnaire (HR-4205)
  - Staff training in WHMIS 2015, AODA and Violence Prevention
  - Completion of Risk Assessments by Principals
  - Science Chemical Waste Pickup Request Form
  - Stage Two: Formal Health & Safety Concern Form (Unresolved)
  - Microwave testing
  - AED inspection

There were 2 new eBase forms that were added during the school year:

- Health & Safety School Review
- Technology/Custodian Hazardous Waste Pickup Request Form

### 3. Policies and Procedures

A review, update and implementation of the following policies and procedures was completed:

- HR-4200 Health & Safety Policy
- HR-4203 Health & Safety - WHMIS
- HR-4204 Health & Safety - OH&S Testing
- HR-4205 Health & Safety - Air Quality Investigation
- HR-4206 Health & Safety - Asbestos Management Plan
- HR-4207 Health & Safety - Mould Recognition
- HR-4208 Health & Safety - Incident/Accident/Injury Reporting
- HR-4209 Health & Safety - Bilateral Work Stoppage
- HR-4210 Health & Safety - Refusal to Work

### 4. Workplace Inspections

- Monthly inspections are performed by the site based worker members who inspect the facility each month focusing on a specific safety element.
- Reports were shared with the Superintendents to provide a progress update for each location. This resulted in a higher number of completed monthly inspections with action item follow up.
- Phase 2 of the Science Inspections at each secondary school was completed. WHMIS labels were applied to the chemical containers and any expired/excess chemicals were properly disposed of.

## 5. Training and Communication

- There were five (5) groups that completed their JOHSC training in 2023/2024.
  - Group 1 completed the one (1) day JOHSC Refresher training in December 2023
  - Group 2 completed the one (1) day JOHSC Refresher training in June 2024.
  - Group 3 completed JOHSC Certification training Part 1 over three (3) days in October 2023 and Part 2 over two (2) days in December 2024.
  - Group 4 completed JOHSC Certification training Part 1 over three (3) days in March 2024 and completed Part 2 over two (2) days in April 2024.
  - Group 5 completed JOHSC Certification training Part 1 over three (3) days in April 2024 and completed Part 2 over two (2) days in May 2024.
- Custodial eBase training for log entry and inspections took place on March 14, 2024 at BMLSS.
- Health & Safety Training for casual/supply staff was conducted on March 7, 2024 and April 8, 2024.
- The Violence Incident Debriefing Module was presented to ETFO teachers and Education workers on April 8, 2024.
- Mandatory Health and Safety Training was conducted on August 31, 2023 which included workers rights and responsibilities, injury reporting, slip/trips/falls, ladder safety, fire regulations WHMIS, electrical safety, safe lifting and TLDSB related Health and Safety documents.
- Violence Prevention Training was conducted on October 6, 2023 which included violence in the workplace, reporting requirements, site violence risk assessments and domestic violence.
- Over the instructional school year, ten (10) Health and & Safety Bulletins were posted on each location's H&S Board.

## 6. Audits and Assessments

- Eleven (11) Health and Safety School Audit Reviews were completed
- Ergonomic Assessments (as needed)
- Annual Risk Assessment Review (Bill 168)

## 7. Recognition

- The National Day of Mourning continues to be recognized in our schools and Education Centres by lowering flags to half-mast and recognizing injured and deceased workers via school-based announcements.



## **Trillium Lakelands District School Board Administrative Report**

**Date:** September 18, 2024  
**To:** Board of Trustees  
**Origin:** Traci Hubbert, Superintendent of Human Resources Services  
**Subject:** Preliminary Student Enrolment Report at September 13, 2024  
**Reference:** Board Meeting - September 24, 2024

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### **Purpose**

To provide the Trillium Lakelands District School Board with the preliminary enrolment in elementary and secondary schools based on attendance data at September 13, 2024.

### **Context**

This report outlines the number of students in each of our Elementary Schools, Secondary Schools, and Adult and Alternative Education Centres based on attendance data as of September 13, 2024.

### **Content**

Please see the attached spreadsheets for projected enrolment figures for the 2024-2025 school year and the preliminary enrolment based on attendance data at September 13, 2024. Updated data will be shared following the October 31st reporting date.

**Trillium Lakelands District School Board**  
**Elementary Projections vs Actuals**  
**September 13, 2024**

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<b>School</b>	<b>Projected 24/25 Enrolment</b>	<b>Actual Enrolment at Sept 16, 2024</b>	<b>+/-</b>
Alexandra PS	216	215	-1
Archie Stouffer ES	459	460	1
Bobcaygeon PS	472	469	-3
Bracebridge PS	401	398	-3
Cardiff ES	37	36	-1
Central Sr S	224	229	5
Dr George Hall PS	381	373	-8
Dunsford District ES	266	285	19
Fenelon Twp PS	242	262	20
Glen Orchard PS	204	226	22
Grandview PS	339	344	5
Gravenhurst PS	256	268	12
Honey Harbour PS	56	61	5
Huntsville PS	360	372	12
Irwin Memorial PS	150	138	-12
J Douglas Hodgson ES	331	330	-1
Jack Callaghan PS	339	323	-16
King Albert PS	182	179	-3
KP Manson PS	187	198	11
Lady Mackenzie PS	362	324	-38
Langton PS	427	437	10
Leslie Frost PS	495	474	-21
Macaulay PS	305	311	6
Mariposa ES	366	346	-20
Monck PS	575	571	-4
Muskoka Beechgrove PS	353	366	13
Muskoka Falls PS	185	191	6
Parkview PS	381	384	3
Pine Glen PS	245	242	-3
Queen Victoria PS	170	178	8
Ridgewood PS	276	291	15
Riverside PS	520	516	-4
Rolling Hills PS	276	291	15
Scott Young PS	452	480	28
Spruce Glen PS	333	325	-8
Stuart W Baker ES	301	314	13
VK Greer Memorial PS	245	230	-15
Watt PS	127	126	-1
Wilberforce ES	54	51	-3
Woodville ES	282	276	-6
	<b>11832</b>	<b>11890</b>	<b>58</b>

**Trillium Lakelands District School Board**  
**Secondary Actuals vs Projections**  
**September 13, 2024**

19 of 57

<b>School</b>	<b>Projected 24/25 Enrolment</b>	<b>Actual Enrolment at Sept 16, 2024</b>	<b>+/-</b>
Bracebridge & Muskoka Lakes SS	832	853	21
Fenelon Falls SS	665	675	10
Gravenhurst HS	345	328	-17
Haliburton Highlands SS	480	500	20
Huntsville HS	973	1006	33
IE Weldon SS	1074	1072	-2
LCVI	566	575	9
<b>Sub Totals</b>	<b>4935</b>	<b>5009</b>	<b>74</b>
Adult & Alternate Education Centres		213	
Virtual Learning Centre		765	
<b>Totals</b>		<b>5987</b>	

# **Trillium Lakelands District School Board**

## **Special Education Advisory Committee**

### **Administrative Report**

**Date:** September 17, 2024  
**To:** Board of Trustees  
**Origin:** Trustee Deb McInerney/ Superintendent Nikki Train  
**Subject:** Special Education Advisory Committee (SEAC) Report  
**Reference:** Regular Meeting of the Board – September 24, 2024

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### **Purpose**

To share an update with Trustees related to the September 3, 2024 meeting of the Special Education Advisory Committee.

### **Context**

SEAC is a statutory advisory committee that meets ten times per year, as per section 57.1(1) of the Education Act and Ontario Regulation 464/97.

The committee membership includes community partner agency representatives, community members, and trustees. The meeting is chaired by Janice Balfour, with the support of Superintendent Nikki Train and the Department of Special Education Services staff.

The purpose of the committee is to provide feedback and suggestions to Board staff regarding special education programming and initiatives for students.

### **Content**

The Special Education Advisory Committee met on Tuesday, September 3, 2024 at the Lindsay Education Centre and the Muskoka Education Centre.

Highlights from this meeting:

- A report on the implementation of PPM 170 regarding parent/guardian communication expectations. TLDSB school teachers are required to reach out to families during the month of September 2024.
- A report on the implementation of PPM 128 regarding vaping and cell phone use. Exceptions for cell phone use will be made for student's requiring health or medical monitoring.
- A review of IEP procedures and the importance of parent/guardian input.
- An update on staffing changes and hiring taking place for the new school year.

The June 4, 2024 minutes that were approved at this meeting are attached. The minutes from the September 3, 2024 meeting will be posted on the TLDSB Committees website following ratifications at the next committee meeting.

## **Action**

Recommendation that Trustees receive the report related to the September 3, 2024 Special Education Advisory Committee meeting.



## Special Education Advisory Committee Minutes

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Date: June 4, 2024  
 Location: Haliburton County Education Centre  
 Time: 5:00 p.m.

### 1. Call to order

### 2. Roll call

Chair J. Balfour called roll and confirmed that a quorum was present.

### 3. Approval of agenda

Moved by A. Rose, seconded by D. McInerney that the agenda be approved.  
 Carried.

### 4. Committee action items

#### 4.1 Approval of the minutes of the May 7, 2024, meeting

Moved by S. Bullock, seconded by R. McHugh that the minutes dated May 7, 2024 be approved.  
 Carried.

#### 4.2 SEAC input into the budget

The committee confirmed the following priority areas for SEAC's input into the 2024-2025 budget:

- Release time to support in-school team meetings.
- Educational assistant recruitment and retention
- A communications plan to build understanding about universal design for learning (UDL)

J. Balfour noted that the Ministry of Education recently presented on the new funding processes at a PAAC on SEAC meeting. PAAC on SEAC will be providing a guide to support SEACs in their future input into the budget processes.

Moved by K. Irons, seconded by A. Rose that the TLDSB Special Education Advisory Committee accepts the SEAC Input into the Budget Report for the 2024-2025 school year as presented, and confirms that the Committee was granted the opportunity to provide feedback. Carried.

#### 4.3 *Special Education Plan and Parent/Guardian Guide to Special Education* review

The committee reviewed the 2024-2025 *Special Education Plan and Parent/Guardian Guide to Special Education*. The revised documents are due for submission to the Ministry of Education by July 31, 2024.

## 5. Administrative updates

### 5.1 System updates

J. Johnston shared the following updates:

- J. Johnston shared her gratitude to school and special education staff for their hard work in a year that has included a major overhaul to the IEP program and processes with the introduction of the Power School Special Programs software.
- Derek Schofield, who is currently the SERT at KP Manson Public School, recently received the Director's Recognition for Innovation and Leadership Award.
- The Ministry of Education has introduced new directives (formerly called "guidelines") for the Special Equipment Allocation (SEA). The Board's corresponding procedure will be revised to address the new directives.
- The Special Programs software rollout continues, with a technician recently hired to manage backend user support and training.
- In the interest of transparency and increased communication with families the Ministry of Education has directed school boards to create third party speaker and external presentation policies and procedures. This is relevant to community partner presentations in schools.
- The review process for memorandums of agreement and collaborative agreements for private service providers has been updated to include a review by the new Community Partnerships Joint Advisory Committee comprised of mental health and special education staff.
- The new Superintendent of Learning responsible for Special Education Services, Nikki Train, will begin September 1, 2024. J. Johnston expressed her appreciation for the opportunity to work with SEAC for the past 13 years.

### 5.2 Department updates

M. Lefler shared the following updates:

- Supporting transitions for system class enrolments has been the focus of the past month.

## 6. SEAC projects

### 6.1 IEP videos update

The special education consultant team and the Communications Services Department have been working on a script to be shared with SEAC for feedback.

## 7. Other business

### 7.1 Director's Forum on Student Attendance

J. Balfour reported in the Director's Forum on Student Attendance that took place on May 31, 2024, which involved discussions with community agencies, trustees, Board staff, and parents/guardians about the reasons for the rise in student absenteeism.

### 7.2 Updates and other items for discussion

In reference to the recent passing of an Ontario student with special needs found unresponsive in a school sensory room, J. Balfour asked about the Board's guidelines and training. J. Johnston confirmed that the Board has an "Effective and Safe Use of Alternative Learning Environments" procedure in place.

### 7.3 Association and community news

S. Bullock and K. Irons reported that Community Living will be offering a calendar for families which will highlight important dates in the school year, such as Kindergarten registration, as well as community resources and supports.

K. Irons reports that Community Living is working with TLDSB Special Education Consultant Casey Roberts on a World of Work employment luncheon. Guests include representatives from small businesses and major corporations like McDonald's and Home Depot. Employers will learn and discuss supports for meaningful employment for students with special needs.

Community Living South Muskoka has hired two students to run summer camp programming for students in Grades 4 to 12 of families supported by the agency.

### 7.4 Future business.

- Alternative learning environments
- Student absenteeism: ["Why School Absences Have Exploded Everywhere" \(The New York Times\)](#)

## 8. Correspondence

There was no correspondence.

## 9. Next meeting

Date: September 3, 2024  
 Location: Lindsay Education Centre | Muskoka Education Centre  
 Time: 5:00 p.m.

## 10. Adjournment

Moved by A. Rose, the meeting was adjourned.



# Trillium Lakelands District School Board

## Supervised Alternative Learning (SAL) Administrative Report

**Date:** September 18, 2024  
**To:** Board of Trustees  
**Origin:** Trustee Louise Clodd, Associate Superintendent of Learning Tanya Fraser  
**Subject:** Supervised Alternative Learning Committee (SAL) Report  
**Reference:** Regular Meeting of the Board - September 24th, 2024

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### Purpose

To share an update with trustees related to the activities on Supervised Alternative Learning (SAL) meeting September 18th, 2024.

### Context

Supervised Alternative Learning (SAL) is a statutory Committee that meets minimum every 20 school days per regulation 374/10.

The committee membership includes Trustee Louise Clodd, Associate Superintendent Tanya Fraser, AAEC Principal Lisa Uldriks, Community Representative Lynda Nydam, Mental Health District Manager Allison Jones, Re-engagement Counsellor Stephanie Harvey, Re-engagement Counsellor Lauren Thompson, Executive Assistant Naomi Shipley.

The chair of the committee is Louise Clodd, with the support of associate superintendent of learning, Tanya Fraser.

The purpose of the committee is to provide alternative learning opportunities for students having difficulty attending or succeeding in a regular school program in order to increase achievement and thereby increase the likelihood of re-engagement in an in-school program.

### Content

The most recent meeting(s) of the SAL committee was on September 18th, 2024.

The Committee discussed the following:

- 8 students were admitted to a Supervised Alternative Learning Plan
- 2 students were demitted from a Supervised Alternative Learning Plan
- 37 students were admitted to a R.E.A.L Supervised Alternative Learning Plan
- 0 students were demitted from a R.E.A.L Supervised Alternative Learning Plan

### Action

Recommendation that Trustees receive the report related to the September 18, 2024 meeting of Supervised Alternative Learning (SAL) Committee.

## **Trillium Lakelands District School Board Finance and Administration Committee Report**

**Date:** September 18, 2024  
**To:** Board of Trustees  
**Origin:** Trustee Tim McAlpine/ Superintendent of Business Tim Ellis  
**Subject:** Finance and Administration Committee Meeting – September 18, 2024

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### **Purpose**

To provide Trustees with a summary of the September 18, 2024, Finance and Administration Committee meeting.

### **Content**

The Committee meeting was held at the Muskoka Education Centre on Wednesday, September 18, 2024, at 1:00 p.m. Trustees Bradley and McInerney attended the meeting by Google Meet.

Staff presented reports related to department policies, long term accommodation plan, school financial audits, summer renewal projects, capital priorities and the summary report for the transportation department for 23/24.

The Committee passed a resolution to approve the 2023-2024 third quarter (Q3) report as presented during the meeting.

### **Action**

Recommendation that Trustees receive the summary report related to the September 18, 2024, Finance and Administration Committee Meeting.

## **Trillium Lakelands District School Board Finance and Administration Committee Report**

**Date:** September 18, 2024  
**To:** Finance and Administration Committee Members  
**Origin:** Senior Manager of Financial Services  
**Subject:** School Board Owned Properties

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### **Purpose**

To provide an overview of the board's owned properties.

### **Content**

In November 2023, the Ministry of Education changed the regulations around the acquisition and disposition of school board properties.

These changes are intended to help reduce the red tape encountered by boards when looking to dispose of land. As part of this process, Boards are able to submit information about their surplus lands for review by the Ministry at given dates in the year. This review will eliminate the Ministry Order process that was once required as part of land disposals.

The board has been creating a complete land inventory database of all properties owned by the board. This database lists the land parcel's legal descriptions, civic address, municipal planning land zoning, size and frontage, assessed value and will provide a map of the land parcel.

The next step in the process will be to evaluate all of the parcels owned and determine what land parcels may be surplus.

## **Trillium Lakelands District School Board Finance and Administration Committee Report**

**Date:** September 18, 2024  
**To:** Finance and Administration Committee Members  
**Origin:** Superintendent of Business  
**Subject:** Long Term Accommodation Plan - Draft

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### **Purpose**

To provide an update on the Board's Long Term Accommodation Plan (LTAP).

### **Content**

In 2022, an LTAP was created for the years 2022 through 2028. In the fall of 2023, Watson and Associates began updating the enrolment projections for the five areas of the board.

There have been major housing developments started and planned for in many areas of the board which will impact enrolment.

The enrolment projections were presented to the Finance and Administration Committee in May. The LTAP was updated with these figures. All other data in the plan was reviewed for accuracy and updated.

A draft of the plan has been shared with Trustees. This document will be finalized and posted to the Board's website in October.

## **Trillium Lakelands District School Board Finance and Administration Committee Report**

**Date:** September 18, 2024  
**To:** Finance and Administration Committee Members  
**Origin:** Superintendent of Business  
**Subject:** Third Quarter Report of 2024 (Q3)

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### **Purpose**

To provide the Committee with an overview of the Board's Third Quarter (Q3) performance up to May 31, 2024, of the 23/25 school year.

### **Content**

The third quarter report as of May 31, 2024, reflects year-to-date expenditures of just over \$207.6 million dollars or 84.3% of the budget expenses. This amount reflects the \$12.06 million expended for Bill 124.

Estimated Revenue has increased to \$270.6 million from the second quarter report.

The financial position of the board resets on the receipt of additional funding to offset the total Bill 124 costs to the board. The board's anticipated expenditures related to Bill 124 is \$21.2 million. The Ministry has flowed \$13.7 million to TLDSB to start off-setting the expenditure. A further update to funding was anticipated through the summer which will be reflected in the next quarter financial statements.

Staff believe that it is reasonable to assume that the additional funding to fully offset Bill 124 will be made available. If the board receives full funding for the Bill124 impacts, then the deficit for the board at May 31<sup>st</sup> would be approximately \$400,000 which should be managed in the fourth quarter.

Appendix A – Summary of Enrolment Changes  
Appendix B – Revenue Summary  
Appendix C – Quarterly Expense Report  
Appendix D – Interim Financial Report (projection)  
Appendix E – Bill 124 Impact

### **Action**

That the Finance and Administration Committee approves the 2023-2024 third quarter (Q3) report as presented.

## Board Enrolment Summary

	2023-24			2022-23
	Revised Estimates	Enrolment used for Budget	Variance	Final Enrolment
<b><u>Elementary</u></b>				
JK / SK	2,262	2,104	158	2,268
Grades 1 to 3	3,589	3,385	204	3,601
Grades 4 to 8	5,925	5,713	212	5,901
Other Pupils	23	20	3	25
<b>Total Elementary</b>	<b>11,799</b>	<b>11,222</b>	<b>577</b>	<b>11,795</b>
<b><u>Secondary</u></b>				
Day school 9 to 12	4,864	4,773	91	4,811
Independent Study	497	449	48	465
Other Pupils	41	17	24	40
<b>Total Secondary</b>	<b>5,402</b>	<b>5,239</b>	<b>163</b>	<b>5,316</b>
<b>Total K to 12 Enrolment</b>	<b>17,201</b>	<b>16,461</b>	<b>740</b>	<b>17,111</b>
<b>Adult Ed, Con-ed, High Credits</b>	<b>212</b>	<b>186</b>	<b>26</b>	<b>241</b>

Revenue Summary	Revised Estimates 2023/24	Estimates used for 2023/24 Budget	Variance Revised Estimates to Estimates	2022/23 Financial Statements	% Change from Prior Year Actuals
<b>Operating Allocations</b>					
Pupil Foundation	101,411,623	98,735,189	2,676,434	98,263,369	3.20%
School Foundation	14,945,769	14,640,607	305,162	14,556,543	2.67%
Special Education *	32,110,496	29,603,041	2,507,455	31,275,953	2.67%
Language	2,694,087	2,691,613	2,474	2,716,707	-0.83%
Supported School	1,190,823	1,137,289	53,534	1,145,707	3.94%
Remote and Rural	1,395,805	1,362,072	33,733	1,359,540	2.67%
Rural and Northern Education	1,333,352	1,333,352	-	1,269,588	5.02%
Learning Opportunities *	3,923,468	3,817,655	105,813	3,298,720	18.94%
Continuing Education	989,749	896,714	93,035	1,093,786	-9.51%
Cost Adj & Q and E (Teachers)	17,032,294	19,823,541	(2,791,247)	17,694,159	-3.74%
New Teacher Induction Program	134,549	138,092	(3,543)	120,715	11.46%
Cost Adj & Q and E (DECE)	1,019,721	1,079,534	(59,813)	1,027,472	-0.75%
Restraint Savings	(81,962)	(81,962)	-	(81,962)	0.00%
Transportation	18,021,890	17,983,109	38,781	18,173,623	-0.83%
Administration and Governance *	6,093,025	6,006,919	86,106	5,910,513	3.09%
School Operations	21,546,846	21,290,684	256,162	20,973,257	2.73%
Community Use of Schools	269,678	269,678	-	270,358	-0.25%
Renewal - Operating*	-	-	-	-	0.00%
Declining Enrolment	-	480,764	(480,764)	-	0.00%
Indigenous Education *	980,987	974,624	6,363	981,458	-0.05%
Mental health & well-being (safe & accept	1,335,546	1,316,172	19,374	1,287,037	3.77%
Supports for students	2,012,629	2,012,629	-	2,006,526	0.30%
Program Leadership	1,004,963	1,008,213	(3,250)	1,002,180	0.28%
Perm. Financing of NPF	586,743	586,743	-	586,743	0.00%
COVID-19 Learning Recovery Fund	-	-	-	2,598,878	-100.00%
<b>Total Allocation for Operating Purpose:</b>	<b>229,952,081</b>	<b>227,106,272</b>	<b>2,845,809</b>	<b>227,530,870</b>	<b>1.01%</b>
<b>Other Operating Grants / Revenues</b>					
Trustee Association Fee	58,745	58,745	-	40,733	44.22%
Deferred Operating Grants from Prior Yr	-	-	-	2,966,279	-100.00%
PPF/EPO Grants	3,443,553	2,943,825	499,728	4,497,691	-23.44%
MGCS - In-Kind Grant - PPE	-	-	-	219,029	-100.00%
Federal Grants & Fees	629,460	506,192	123,268	492,000	27.94%
Transportation Recovery	1,440,000	1,440,000	-	1,789,258	-19.52%
Short Term investments	-	-	-	282,049	-100.00%
Secondments & Releases	812,807	854,678	(41,871)	908,874	-10.57%
Minor Tangible Capital Assets	-	-	-	(1,165,738)	-100.00%
Other Revenue	933,410	933,410	-	1,900,459	-50.89%
	7,317,975	6,736,850	581,125	11,930,634	-38.66%
Amortization of Deferred Capital	-	-	-	-	-
Contributions	11,357,156	10,966,156	391,000	10,882,846	4.36%
Grant for Debt Interest	823,845	809,641	14,204	894,428	-7.89%
Deferred Revenue	-	-	-	(5,349,953)	-100.00%
Strike Saving	-	-	-	-	0.00%
Estimated Bill 124 Revenue	21,182,381	-	-	-	-
<b>Sub-total</b>	<b>270,633,438</b>	<b>245,618,919</b>	<b>3,832,138</b>	<b>245,888,825</b>	<b>10.06%</b>
Accumulated Surplus	-	-	-	-	0.00%
<b>Total Budget</b>	<b>270,633,438</b>	<b>245,618,919</b>	<b>25,014,519</b>	<b>245,888,825</b>	<b>10.06%</b>

\* Restrictions on Funding usage

Quarterly Expense Report

Expense Category		23/24 Budget	Committed	Expended	Total	% Expended of Budget	Projected Year End	22/23 Budget	22/23 Third Quarter	% Expended of Budget	Year to Year change
Instructional											
Classroom Teachers											
Elementary		76,229,379		58,257,374	58,257,374	76.4%	75,930,850	75,968,351	55,965,414	73.7%	(2,291,959)
Secondary		38,976,020		31,648,563	31,648,563	81.2%	39,797,212	38,619,342	27,651,835	71.6%	(3,996,728)
Classroom Teachers Supply Staff		5,681,466		4,780,345	4,780,345	84.1%	5,529,810	5,461,459	4,659,285	85.3%	(121,060)
Teacher Assistants		13,430,326		12,462,926	12,462,926	92.8%	13,906,781	12,207,343	10,839,589	88.8%	(1,623,337)
Teacher Assistants Supply Staff		1,548,057		1,941,657	1,941,657	125.4%	2,152,706	1,596,334	1,820,521	114.0%	(121,135)
Early Childhood Educator		4,301,489		3,920,823	3,920,823	91.2%	4,501,949	4,302,710	3,840,188	89.3%	(80,635)
Early Childhood Educator Supply Staff		204,892		585,532	585,532	285.8%	667,770	193,958	237,515	122.5%	(348,017)
School Based Technology		239,558	4,820	172,372	177,192	72.0%	239,558	2,215,901	1,486,947	67.1%	1,314,574
Textbooks, Materials, Supplies & Equipment											
Elementary		4,870,382	257,090	2,780,976	3,038,066	57.1%	3,758,076	3,159,393	3,003,523	95.1%	222,547
Secondary		3,529,853	225,201	2,154,820	2,380,021	61.0%	2,727,621	2,238,317	2,290,317	102.3%	135,496
Professionals, Paraprofessionals & Tech		7,969,661	52,419	6,406,282	6,458,701	80.4%	8,037,929	7,793,496	5,074,186	65.1%	(1,332,097)
Library & Guidance		3,201,661		2,466,411	2,466,411	77.0%	3,069,229	3,275,300	2,593,059	79.2%	126,648
Staff Development		593,414	61,222	1,349,255	1,410,477	227.4%	1,499,173	669,068	998,503	149.2%	(350,753)
Department Heads		271,940		220,984	220,984	81.3%	273,600	265,999	201,493	75.7%	(19,492)
Coordinators & Consultants		5,057,364		2,859,637	2,859,637	56.5%	3,727,230	3,548,094	2,331,301	65.7%	(528,336)
Principals and Vice-Principals		10,135,014	53,900	8,035,550	8,089,450	79.3%	10,773,834	9,766,571	7,476,722	76.6%	(558,828)
School Office - Admin & Supplies		5,329,586	3,067	4,756,821	4,759,889	89.3%	5,419,362	4,974,492	4,030,045	81.0%	(726,776)
Continuing Education		1,264,046	142,665	568,251	710,916	45.0%	1,469,898	1,092,754	923,635	84.5%	355,385
Total Instructional		182,834,108	800,384	145,368,581	146,168,964	79.5%	183,482,586	177,348,882	135,424,078	76.4%	(9,944,503)
Non- Instructional											
Transportation		19,439,102		16,603,598	16,603,598	85.4%	19,088,227	17,490,871	15,575,230	89.0%	(1,028,368)
Amortization		11,748,510		8,780,779	8,780,779	74.7%	12,098,705	9,711,938	7,822,414	80.5%	(958,365)
TCA		11,117,400		8,338,050	8,338,050	75.0%	11,508,400	9,711,938	7,454,328	76.8%	(883,722)
ARO		631,110		442,729	442,729	70.2%	590,305		368,086	0.0%	(74,643)
Secondments & Releases		981,563		751,081	751,081	76.5%	976,405	760,249	737,771	0.0%	(13,310)
Long Term Debt Interest		1,396,384		755,111	755,111	54.1%	1,410,588	1,421,782	805,012	56.6%	49,901
IT		1,011,920	2,995	846,873	849,868	83.7%	1,062,335	1,019,144	1,234,817	121.2%	387,944
Admin & Governance		5,534,276	12,054	4,779,121	4,791,175	86.4%	5,858,257	5,225,884	4,514,672	86.4%	(264,449)
Tuition Commissions		32,767		-	-	0.0%	55,612	-	-	0.0%	-
PPE - In-Kind Expense		-		3,542	3,542	0.0%	(0)	-	1,153,409	0.0%	1,149,868
ETFO Remedy		-		1,299	1,299	0.0%	1,299	-	-	0.0%	(1,299)
Bill 124 Retro - Prior Years		-		9,438,968	9,438,968	0.0%	9,438,968	-	-	0.0%	(9,438,968)
Bill 124 Estimated Remaining				-	-	0.0%	9,120,214				
Provision for Contingencies		1,130,994			-	0.0%	2,828,225	-	-	0.0%	-
Facilities											
Compensation		13,960,473		10,985,578	10,985,578	78.7%	14,731,502	12,002,479	9,952,288	82.9%	(1,033,290)
Utilities		5,095,500	6,640	4,226,783	4,233,423	83.0%	5,482,208	5,075,000	4,427,213	87.2%	200,430
Maintenance		1,203,000	172,211	2,387,089	2,559,301	198.4%	3,201,714	1,745,036	2,087,359	119.6%	(299,730)
Supplies / Equip / Veh		1,530,500	42,937	2,141,834	2,184,771	139.9%	2,354,791	1,916,500	2,962,926	154.6%	821,093
Other		488,000	11,986	537,926	549,912	110.2%	609,203	367,000	466,178	127.0%	(71,748)
Total Facilities		22,277,473	233,775	20,279,209	20,512,984	91.0%	26,379,418	21,106,015	19,895,964	94.3%	(383,245)
Total Non-Instructional		63,552,989	248,823	62,239,581	62,488,404	97.9%	88,318,252	56,735,883	51,739,289	91.2%	(9,471,923)
Total		246,387,097	1,049,207	207,608,161	208,657,368	84.3%	271,800,838	234,084,765	187,163,367	80.0%	(19,416,426)



**Trillium Lakelands DSB**  
**2023-2024 First Interim Financial Report**  
**as of the Period Ending May 31, 2024**

**Estimated Financial Position**

(\$Thousands)	Estimates	Revised Estimates	In-Year Change	
			\$	%
<b>Revenue</b>				
Operating Grants	227,106	229,952	2,846	1.2%
Other Grants Revenues	6,737	7,318	581	7.9%
Other	11,776	33,363	21,588	64.7%
<b>Total Revenue</b>	<b>245,619</b>	<b>270,633</b>	<b>25,015</b>	<b>9.2%</b>
<b>Expenditures</b>				
<b><i>Classroom Instruction</i></b>				
Teachers	115,477	116,002	524	0.5%
Supply Staff	7,434	8,350	916	11.0%
Educational Assistants / ECE's	17,732	18,409	677	3.7%
Classroom Computers	240	240	0	0.0%
Textbooks and Supplies	8,400	6,486	(1,915)	(29.5%)
Professionals and Paraprofessionals	7,970	8,038	68	0.8%
Library & Guidance	3,202	3,069	(132)	(4.3%)
Staff Development	593	1,499	906	60.4%
Continuing Education	1,264	1,470	206	14.0%
<b>Total Classroom</b>	<b>162,312</b>	<b>163,562</b>	<b>1,250</b>	<b>0.8%</b>
<b><i>Non-Classroom</i></b>				
District Principal and Consultants	5,057	3,727	(1,330)	(35.7%)
Principals and Vice-Principals	10,135	10,774	639	5.9%
School Office	5,330	5,419	90	1.7%
<b>Total Non-Classroom</b>	<b>20,522</b>	<b>19,920</b>	<b>(602)</b>	<b>(3.0%)</b>
<b><i>Other</i></b>				
Board Administration	5,534	5,858	324	5.5%
Information Technology	1,012	1,062	50	4.7%
Transportation	19,439	19,088	(351)	(1.8%)
School Operations and Maintenance	22,277	26,379	4,102	15.5%
Amortization & Debt Repayment	13,145	13,509	364	2.7%
Secondments & Releases	982	976	(5)	(0.5%)
Other Non-Operating Expenses	1,164	21,444	20,281	94.6%
<b>Total Other</b>	<b>63,553</b>	<b>88,318</b>	<b>24,765</b>	<b>120.7%</b>
<b>Total Expenditures</b>	<b>246,387</b>	<b>271,801</b>	<b>25,414</b>	<b>9.4%</b>
<b>In-Year Compliance Surplus (Deficit)</b>	<b>(768)</b>	<b>(1,167)</b>	<b>0</b>	<b>0.0%</b>
Prior Year Accumulated Surplus (Deficit)	16,980	16,980	0	0.0%
<b>Accumulated Surplus (Deficit) for Compliance</b>	<b>16,212</b>	<b>15,812</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

Appendix E
Estimated Bill 124 Impact on Financial Statements

Revenues related to Bill 124		Expenses Related to Bill 124	
PPF Top-Up Amount	553,368	Bill 124 Expenses Paid at May 31, 2024 (Q3)	12,062,167
May 2024 Grant Payment Advance re Bill 124	<u>13,176,060</u>	Bill 124 Projected Expenses for Q4	<u>9,120,214</u>
<b>Total Additional Bill 124 related Revenues</b>	13,729,428	<b>Total Projected Bill 124 Expenditures</b>	21,182,381

Reconciliation with Current Bill 124 Funding	
Additional Bill 124 related Revenues	13,729,428
Bill 124 related Expenses	<u>(21,182,381)</u>
Net Change in Surplus/(Deficit)	<u>(7,452,953)</u>

## Trillium Lakelands District School Board Finance and Administration Committee Report

**Date:** September 18, 2024  
**To:** Finance and Administration Committee Members  
**Origin:** Superintendent of Business  
**Subject:** Summer Renewal Projects

---

### Purpose

To provide the Committee with an update on summer renewal projects from the summer of 2024.

### Content

Each summer, the facilities department carries out renewal projects at schools across the Board. Empty schools and classrooms allow staff and contractors 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 Projects – 2 locations - \$500,000
- Life Safety Projects – 8 locations - \$2,250,000
- HVAC Projects – 7 locations - \$3,000,000
- Electrical Switchgear Replacements - \$250,000
- Door and Entrance Replacements – \$3,750,000
- Entry System Additions – 8 locations - \$100,000
- LED lighting including ceiling replacements – 4 locations - \$1,500,000
- Facility Fireproofing – 1 location - \$100,000
- Gym Floor Refinishing – 2 locations - \$100,000
- Main Entrance Improvements (access, sidewalks, lighting) – 3 locations - \$1,500,000
- Washrooms – 9 locations with over 30 washrooms - \$2,750,000
- Special Education Room – 1 location - \$275,000
- Painting – 15 locations - \$150,000
- Window Treatments – 5 locations - \$50,000

All projects are complete (reached completion with only minor deficiencies remaining) with the exception of the washroom projects at Macaulay Public School and Gravenhurst High School. These projects will be completed by mid-October and mid-November respectively. As well, some door and entrance replacement projects are incomplete, such as Bobcaygeon PS, Lady MacKenzie PS and KP Manson Public School. The materials have been received and these projects will be completed after hours by the end of December 2024.

## Trillium Lakelands District School Board Finance and Administration Committee Report

**Date:** September 18, 2024  
**To:** Finance and Administration Committee Members  
**Origin:** Superintendent of Business  
**Subject:** Capital Priority Projects

---

### Purpose

To provide the Committee with an update regarding capital priority projects for 2024/25 school year.

### Content

On July 8, 2024, the Ministry of Education released memo 2024:B11 launching the 2024-25 Capital Priorities Program. The deadline for capital funding submissions is September 16, 2024 with announcements of funding being made in the spring of 2025.

Submitted detailed project proposals are to address current accommodation needs related to:

- Accommodation pressures
- School consolidations
- Facility conditions
- Access to French Language schools

School Boards must submit detailed project submissions to address the accommodation needs. These projects are to be 'shovel ready' which means the submission is expected to include site identification, design plans, detailed cost estimates, timelines for key project milestones and schematic designs.

TLDSB does not have any projects that are considered 'shovel ready' at this time. Unfortunately, to have these types of projects ready for submission, there is a significant outlay of time and money.

Staff will look into identifying potential projects for future submissions including new builds in the City of Kawartha Lakes.

## **Trillium Lakelands District School Board Finance and Administration Committee Report**

**Date:** September 18, 2024  
**To:** Finance and Administration Committee Members  
**Origin:** Superintendent of Business  
**Subject:** 2023/2024 Transportation Summary

---

### **Purpose**

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

### **Content**

In 2023-2024, Transportation Services had an operational budget of approximately \$19,439,120 with recoveries from our partner boards of approximately \$1,930,919. The Board contracted 289 vehicles to operate 664 morning and afternoon runs across the district; an area that encompasses more than 11,500 square km.

Approximately 12,700 eligible students were transported just over 34,842 km each day. This is further than travelling the entire length of the Pan-American highway from Prudhoe Bay Alaska, USA to Ushuaia Argentina.

The period from September 1, 2023 to August 31, 2024 was the third year of a three-year extension with the bus operators. All operators except one, were offered extension agreements of varying lengths to minimize the impact of any service disruption thereby mitigating risk for the Board. One operator was not offered an extension due to ongoing, unresolved performance issues. The routes were transferred to another operator currently under contract.

The Board continues to be affected, although by a lesser degree, by the province-wide bus driver shortage with operations being marginally affected because routes could not be covered by spare drivers, B-licensed office staff or mechanics. Operators are not permitted to cancel runs for driver absences so routes are 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 18% of all reported service delays in 2023-2024 were due to driver shortages which is reduced significantly from the previous school year.

The shared service agreement with Peterborough Victoria Northumberland Clarington Catholic DSB remains in place. The temporary shared service agreement with Simcoe Muskoka Catholic DSB continued in the 2023-2024 school year servicing an average of 191 students per month attending three SMCDSB schools in Muskoka. The arrangement for the current students will continue for 2024-2025 and one additional 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 for TLDSB

students in 2023-2024 was 23 minutes and 17 km. 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. Over 70% of students ride 30 minutes or less. The average distance TLDSB elementary students walked to a bus stop in 2023-2024 was slightly more than the previous year at 270 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, about the same as last year.

There were 20 minor collisions, and one more serious collision resulting in one minor injury, recorded in the district during the school year. Bus Operators continue to deliver defensive driving and accident avoidance training as required in their contract with the Board.

Transportation Services staff annually field hundreds of parent calls, in addition to calls from school staff, school bus operators and the general public. In 2023-2024 75% of parent calls received were returned within 24 hours. During peak times, call return times are greater due to the volume of calls in a short period of time. Of the calls received by Transportation Services staff, 4 % of the calls could not be resolved satisfactorily and the caller had to be transferred to a manager for assistance in resolving the issue.

Driver safety training, including first aid, continues to be offered to all new drivers as well as refresher training for existing drivers with 65 drivers receiving training or re-certification in 2023-2024.

School Bus drivers reported 121 incidents of other motorists driving through the activated bus lights during the school year; a 36% increase over the reported occurrences the previous year. TLDSB has partnered with the City of Kawartha Lakes, Kawartha Lakes Bus Lines and OPP in CKL, to purchase two school bus stop arm camera systems to be deployed in CKL under a pilot project. The cameras will enhance traffic enforcement options and the ability for police services to lay appropriate charges in relation to motorists failing to stop for school buses and to improve police ability to obtain a conviction. An analytical and data driven approach to resource deployment will be used so resources are not being expended inappropriately, the creation of focused patrols to target identified areas or issues, with follow up data analysis will be used to determine if the efforts are successful in changing driver behaviour. The project is expected to begin running in September 2024

The average on-time service rate for the fleet in 2023-2024 was 98%. Minor mechanical issues and poor road conditions, contributing to slower travel using increased caution, caused about 45% 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 2023-2024 exceeded 14190, an increase of 20% over last year. Schools and Transportation Services staff continue to encourage parents to subscribe to the service, so 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 elementary students in 2023-2024, delivered in-person assembly style 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 school buses around the world, was delivered through 40 presentations to students from schools in Muskoka and Haliburton. The program will continue in the 2024-2025 school year for elementary students in City of Kawartha Lakes. The three most reported behaviour concerns on school vehicles this year continue to be, not respecting or abiding by the driver's instructions (15%), disrespect or harassment of fellow

passengers (18%) and leaving seats while the bus is in motion/standing while the bus is in motion (29%). With reinforcement of the safety program content from school administrators, and continued delivery of the program, a downward trend in these behaviours is expected.

During the winter of 2024, 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 in 2024, resulting in Muskoka experiencing seven cancellations for inclement weather or road conditions (seven in 2023), seven cancellations in the City of Kawartha Lakes (eight in 2023) and Haliburton had six cancellations (seven in 2023). 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 2024-2025 school year.

Over the past few years TLDSB has been reviewing what have been termed as historical exception areas for previously identified conditions where students may not have been expected to walk to school, even if they live within the designated walk to school distance. Transportation Services, in consultation with Senior Administration, have reviewed exception areas annually including in Bracebridge, Huntsville, Kirkfield, Kilworthy and Fenelon Falls. During the late winter and spring of 2023-2024, historical exceptions in Haliburton and Minden were reviewed with changes to be effective beginning September 2024. The review noted the conditions in the village of Minden and Haliburton are similar to those in other areas of review and similar to conditions across TLDSB for schools without any previous exception areas. The ongoing reviews ensure, that in the absence of any known hazards, the transportation walk to school distances of 1.6 km for JK – grade 8 students and 3.2 km for secondary students are being equitably applied across the board. Changes to student eligibility for about 100 students in September 2024 have resulted from the review process in these communities.

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 just completed the first year of a hosted server environment through the software provider BusPlanner. Electronic sharing of information will continue in 2024-2025 with the implementation of a module allowing school staff and operators to submit requests directly through the BusPlanner software for Transportation Services staff to more efficiently process.

## Trillium Lakelands District School Board Audit Committee Report

**Date:** September 18, 2024  
**To:** Board of Trustees  
**Origin:** Trustee Louise Clodd/ Superintendent of Business Tim Ellis  
**Subject:** Audit Committee Meeting – September 18, 2024

---

### Purpose

To provide Trustees with a summary of the September 18, 2024, Audit Committee meeting.

### Content

The Committee meeting was held in hybrid delivery (in person at MEC and online through Google Meet) on Wednesday, September 18, 2024, at 2:30 p.m.

Informational reports were presented to the Committee regarding the following matters:

- 2024/2025 Work Plan by the Regional Internal Audit Team (RIAT)
- September 2024 Year-end Update from the External Auditors

Committee passed a resolution to approve the 2024/2025 RIAT Work Plan and approve the Audit Committee's Annual Report.

### Action

Recommendation 1: that Trustees receive the Audit Committee's Annual Report approved by the Committee on September 18, 2024, with direction for staff to submit the report to the Ministry of Education to meet annual reporting requirements.

Recommendation 2: that Trustees receive the summary report related to the September 18, 2024, Audit Committee Meeting.



## Trillium Lakelands District School Board

TO: The Chairperson and Members of the TLDSB Audit Committee  
 FROM: Regional Internal Audit Manager  
 DATE: September 18th, 2024  
 SUBJECT: Internal Audit Update

---

### 1. Purpose

This report provides information on work that the Regional Internal Audit Team (RIAT) has undertaken since the last update on May 14th, 2024.

### 2. Content

#### 2.1 Regional Internal Audit Plan Status 2023-2024

Audit Entities	Objective and scope	Timelines	Status
Program Delivery/ Business Controls Management	<p><b><u>TLD 22-3 International Student Process</u></b></p> <p>Description:</p> <p>The purpose of this engagement is to provide management with a fair, independent, and objective assessment of the application and admission processes for International Students at TLDSB.</p>	Completed	Complete and presented on May 14th, 2024, at Audit Committee meeting.
Risk Management/ Strategic Planning	<p><b><u>TLD 23-1 Risk Prioritization and Department Level Evaluation</u></b></p> <p>Description:</p> <p>The objective of the project is to develop an assessment of board and department level risks, linked to the audit universe, which contributes to the achievement of the strategic or operational objectives of the school board.</p>	Fall 2024	<p><b><u>Phase 1 Completed Winter/Spring 2024</u></b></p> <p>Development and completion in collaboration with management of:</p> <ol style="list-style-type: none"> <li>1.TLDSB Operational Risk Registry and support materials</li> <li>2. TLDSB Operational Risk Surveys for 6 functional teams</li> <li>3.TLDSB Risk Survey Webinar</li> <li>4. Proposed communication for key management</li> </ol> <p><b><u>Phase 2- Refer to Appendix A (RBAP)</u></b></p>



Audit Entities	Objective and scope	Timelines	Status
Business Controls Management /Recruitment and Retention /Financial Management	<b><u>TLD 23-2 HR Audit Follow-up Assessment</u></b>  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.	Fall 2024	Carried Forward to 2024/2025 Plan Fieldwork Stage

## 2.2 Proposed Regional Internal Audit Plan 2024-2026

The Risk-Based Audit Plan for the multi-year period 2024-2026 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.

## 3. Recommendation

1. That the Audit Committee approve the Proposed Regional Internal Audit Plan 2024-2026 as presented in Appendix A.
2. That the Audit Committee receive the Internal Audit update, dated September 18, 2024, for information.

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

September

2024



# INTERNAL AUDIT TEAM

**Barrie Region**

## Risk Based Audit Plan (RBAP)

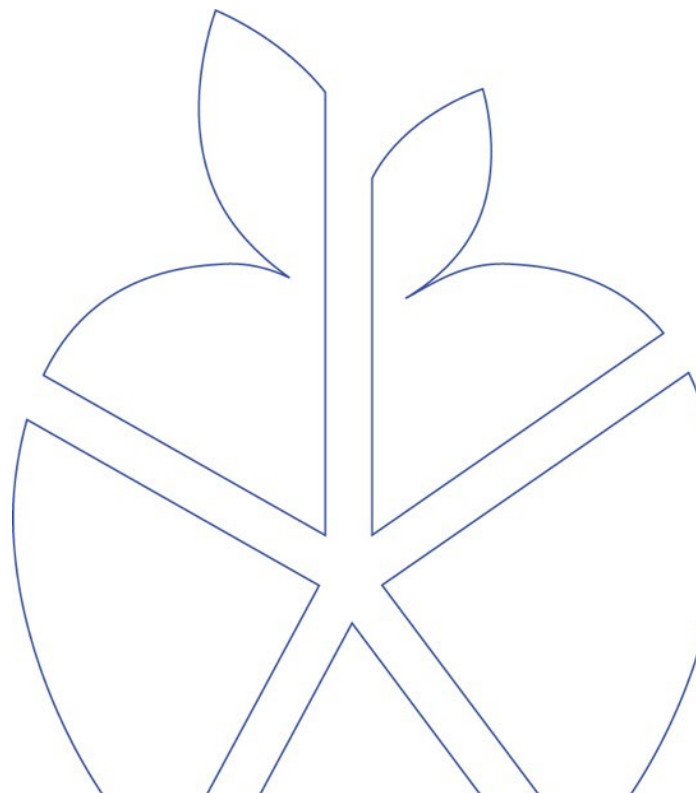
ANNUAL AND MULTI-YEAR INTERNAL AUDIT PLAN 2024-  
2026

TRILLIUM LAKELANDS DISTRICT SCHOOL BOARD

Submitted by:

Jeff Henderson

Regional Internal Audit Manager



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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 2024-2025 to 2025-2026 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. 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, 2024 will take place during the year 2024-2025 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 2024-2025.



#### 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 to provide services for all nine school boards is prescribed according to the formula of the Ontario Ministry of Education Core Education Funding and is equivalent to approximately \$600,000 for the year 2024-2025. 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

### Auditable Entities

Function Level	Process Levels
<b>Board Wide Entity</b>	<ul style="list-style-type: none"> <li>• Strategic Planning</li> <li>• Governance</li> <li>• Monitoring and Reporting</li> <li>• Risk Management</li> <li>• Stakeholder Management</li> </ul>
<b>Instruction and Schools</b>	<ul style="list-style-type: none"> <li>• Enrolment and Attendance</li> <li>• Program Delivery</li> <li>• Student Equity, Inclusiveness and Well-Being</li> </ul>
<b>Business Services</b>	<ul style="list-style-type: none"> <li>• Financial Management</li> <li>• Business Controls Management</li> <li>• Transportation</li> </ul>
<b>Human Resources</b>	<ul style="list-style-type: none"> <li>• Recruitment and Retention</li> <li>• Staff Equity, Inclusiveness and Well-Being</li> <li>• Attendance Management</li> </ul>
<b>Information Technology</b>	<ul style="list-style-type: none"> <li>• Information Management</li> <li>• IT Infrastructure</li> <li>• IT Security</li> </ul>
<b>Facilities</b>	<ul style="list-style-type: none"> <li>• Facility Forecasting</li> <li>• Facility Management and Maintenance</li> <li>• Construction and Capital</li> </ul>

### Risk

Level of Risk	Description
<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 2024-2025

### 2024-2025

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, which contributes to the achievement of the strategic or operational objectives of the school board. Phase 1 was completed in the Winter/Spring of 2024. Phase 2 includes the following, and is anticipated for Fall 2024: 1. Management Workshops/Webinar to complete risk assessment 2. Summarized findings and completed registry	Fall/Winter 2024/25
A	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.	Fall/Winter 2024/25
C	Ad hoc needs	<u>Consulting support</u> Depending on ad hoc needs (Support related to International Student Report review with new process owners, etc.)	Ad Hoc

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

**2025-2026**

Type	Audit Entities	Objective and scope	Timelines
F	Business Controls Management /Recruitment and Retention /Financial Management	<u>International Student 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 International Student Audit recommendations conducted by RIAT in 2023/2024.	TBD 2025/2026
F	Construction and Capital/ Business Controls Management	<u>Prompt Payment (Construction Act) 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 Prompt Payment – Construction Act Audit recommendations conducted by RIAT in 2022/2023.	TBD 2025/2026
C	Ad hoc needs	<u>Consulting support</u> Depending on ad hoc needs (for example, refresher session).	Ad Hoc

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

**Audit Committee Self-Assessment****APPENDIX D**

The following questionnaire will assist in the self-assessment of the audit committee's (AC) performance. The questionnaire should take less than 30 minutes to complete. When completing the performance evaluation, you may wish to consider the following process:

- Select a coordinator (perhaps the chair of the AC) and establish a timeline for the process.
- You may consider asking individuals who interact with the audit committee members (Regional Internal Audit Manager, Chair of the Board of Trustees, etc.) to also complete the assessment.
- Ask each audit committee member to complete an evaluation by selecting the appropriate response below.
- Consolidate the results into a summarized document for discussion and review by the committee.

If the answer is "Yes" for some criteria and "No" for others, check the box "No" and include comments for those criteria that were not met below each category.

<b>1. COMPOSITION</b>	<b>Yes</b>	<b>No</b>
<ul style="list-style-type: none"> <li>• Has appropriately qualified members</li> <li>• Has appropriate sector knowledge and diversity of experiences and backgrounds</li> <li>• Demonstrates integrity, credibility, trustworthiness, active participation, an ability to handle conflict constructively, strong interpersonal skills, and the willingness to address issues proactively</li> <li>• Meets all applicable independence and conflict of interest requirements</li> <li>• Participates in continuing education programs for existing members and/or orientation programs for new members</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Comments:</b>		

<b>2. PROCESSES AND PROCEDURES</b>	<b>Yes</b>	<b>No</b>
Meetings contain the following: <ul style="list-style-type: none"> <li>• Adequate minutes and report of proceedings to the Board of Trustees</li> <li>• Quorum</li> <li>• Well prepared members</li> <li>• Conducted effectively, with sufficient time spent on significant or emerging issues</li> <li>• Respect the line between oversight and management</li> <li>• Separate (in camera) sessions with management, internal and external auditors as required</li> <li>• Recommendations for the Board of Trustees to adopt and/or approve</li> <li>• Feedback to the Board of Trustees regarding their interactions with senior management, internal audit and external audit</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>
Meetings are appropriately planned/coordinated due to the following: <ul style="list-style-type: none"> <li>• Preparation of an annual calendar to guide meeting discussions</li> <li>• Agenda and related materials are circulated in advance of meetings</li> <li>• Held with enough frequency to fulfill the audit committee's duties</li> <li>• Encouragement from the audit committee chair for agenda items from board members, management, the internal auditors, and the external auditors</li> <li>• Written materials provided to/and from the audit committee are relevant and concise</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>
An annual self-assessment is conducted and presented to the Board of Trustees	<input type="checkbox"/>	<input type="checkbox"/>
<b>Comments:</b>		

## APPENDIX D

3. UNDERSTANDING OF THE BOARD, INCLUDING RISKS	Yes	No
<ul style="list-style-type: none"> <li>Has general knowledge about operating risks and risk appetite of the Board of Trustees (e.g. Regulatory requirements, Ministry of Education compliance rules, financing and liquidity needs, school board's reputation, senior management's capabilities, fraud control, school board pressures such as "tone at the top")</li> <li>Reviews the process implemented by management to effectively identify and assess significant risks, and assessed the steps taken to control such risks</li> <li>Reviews the Regional Internal Audit Team's risk assessment and understands the identified risks</li> <li>Considers the school board's performance versus that of comparable school boards in a manner that enhances risk oversight (particularly where significant differences are noted)</li> <li>Takes appropriate action (such as requesting and overseeing special investigations) where information was received that would lead you to believe that a fraudulent or unusual activity has taken place</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Comments:</b>   		

4. OVERSIGHT OF FINANCIAL REPORTING PROCESS, INCLUDING INTERNAL CONTROLS	Yes	No
Reviews the financial statements for the following: <ul style="list-style-type: none"> <li>Completeness and accuracy</li> <li>Significant accounting policies followed by the board</li> <li>Quality, appropriateness and transparency of note disclosures</li> <li>Identification of related-party transactions</li> <li>Adjustments to the statements that resulted from the external audit</li> <li>Recommendation to the Board of Trustees for their approval</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <li>Is consulted when management is seeking a second opinion or disagrees with the external auditor on an accounting or auditing matter. In the case of a disagreement, the audit committee leads the parties toward resolution</li> <li>Receives sufficient information to assess and understand management's process for evaluating the school board's system of internal controls (environment, risk assessment, information system, control activities, monitoring)</li> <li>Receives sufficient information to understand the internal control testing conducted by the internal auditors and the external auditors to assess the process for detecting internal control issues or fraud. Any significant deficiencies or material weaknesses that are identified are addressed, reviewed, and monitored by the audit committee</li> <li>Recommends to the Board of Trustees that management takes action to achieve resolution when there are repeat comments from auditors, particularly those related to internal controls</li> <li>Makes inquiries of the external auditors, internal auditors, and management on the depth of experience and sufficiency of the school board's accounting and finance staff</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Comments:</b>   		

## APPENDIX D

5. OVERSIGHT OF INTERNAL AUDIT AND EXTERNAL AUDIT FUNCTIONS:	Yes	No
Understands the coordination of work between the external and internal auditors and clearly articulates its expectations of each.	<input type="checkbox"/>	<input type="checkbox"/>
<b>INTERNAL AUDIT:</b> <ul style="list-style-type: none"> <li>• Reviews the annual and multi-year internal audit plans and makes recommendations for adjustments when appropriate</li> <li>• Regularly reviews the internal audit function (e.g. independence, the mandate, activities, structure, budget, compliance with IIA standards and staffing)</li> <li>• The internal audit reporting lines established with the audit committee promote an atmosphere where significant issues that might involve management will be brought to the attention of the audit committee</li> <li>• Ensures that there are no unjustified restrictions or limitations on the scope of any internal audit</li> <li>• Reviews significant internal audit findings, management's action plans to address these findings and the status of action plans presented in earlier meetings</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Comments:</b>		
<b>EXTERNAL AUDIT:</b> <ul style="list-style-type: none"> <li>• Reviews the annual external audit plan and provides recommendations, as necessary</li> <li>• Oversees the role of the external auditors from selection to termination and has an effective process to evaluate their independence, qualifications and performance</li> <li>• Reviews management's representation letters to the external auditors, including making inquiries about any difficulties in obtaining them</li> <li>• Reviews significant external audit findings, management's action plans and the status of action plans presented in earlier meetings</li> <li>• Reviews and makes recommendations to the board on the audit fees paid to the external auditors</li> <li>• Reviews other professional services that relate to financial reporting (e.g., consulting, legal, and tax strategy services) provided by outside consultants</li> <li>• Recommends to the Board of Trustees and oversees a policy regarding the permissible (audit and non-audit) services that the external auditors may perform and considers the scope of the non-audit services provided</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Comments:</b>		
<b>6. ETHICS, COMPLIANCE &amp; MONITORING</b>	Yes	No
<ul style="list-style-type: none"> <li>• Reviews the school board's system for monitoring compliance and reviews any action taken by the board to address non-compliance (compliance with regulatory agencies, Ministry of Education, etc.)</li> <li>• Performs an adequate review of any findings of examinations by regulatory agencies or the Ministry of Education</li> <li>• Reviews management's procedures for enforcing the school board's code of conduct</li> <li>• Oversees the school board's whistleblower process and understands the procedures to prohibit retaliation against whistleblowers</li> <li>• Receives sufficient funding to fulfill its objectives and engage external parties for matters requiring external expertise</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Comments:</b>		

## Trillium Lakelands District School Board Committee Report

**Date:** September 18, 2024  
**To:** Audit Committee Members  
**Origin:** Superintendent of Business  
**Subject:** Annual Audit Committee Report

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### Purpose

To present the annual report on the TLDSB Audit committee activities.

### Content

#### Committee Summary

The TLDSB audit committee is comprised of 5 members – three trustees and two community members. Meetings are held three times a year – in September, November and May. There is the ability to hold a meeting between November and May, if needed. In 2023/2024 meetings were held in a blended format allowing members to join remotely through Google Meet or in person at the education centre.

#### Audit Committee Membership and Attendance

One community member seat continues to sit vacant despite the various methods of searching for a new member. The current members are as follows:

- Louise Clodd – Chair
- Bruce Reain – Trustee
- Colleen Wilcox – Trustee
- Brenda Gefucia – Community Member

Both the external and internal audit staff are also part of the Committee.

All members attended all meetings throughout the year and are independent in accordance with Provision 3.(1) and 3.(2) of the Ministry regulations.

#### External Auditors

The external auditors, BDO Dunwoody LLP, presented the scope and extent of their work to the Committee for approval. The Committee reviewed all audit documents and passed a motion of approval at the November 14, 2023 Audit Committee meeting.

The external auditors confirmed their independence in a letter provided to the Board, dated September 20, 2023.

#### Regional Internal Audit Team (RIAT)

The RIAT set forth 2 projects for the year at the September 2023 Audit Committee meeting – Risk Prioritization and Department Level Evaluation and HR Audit Follow-up Audit.



### Committee Summary of Work

- Receive RIAT audit update reports regularly throughout the year
- Reviewed the financial statements and received a report from the external auditors about the statements
- Approved the approach and scope of the audit work to be undertaken by the auditors (both internal and external)
- Received assurance from the auditors regarding their independence
- Performed a self-assessment as per the Ministry template

### **Action**

That the Audit Committee's audit report dated September 18, 2024, be received by the Board as approved and be submitted to the Ministry of Education to meet annual reporting requirements.