

**Ministry of Education**

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**2016: SB08**

**MEMORANDUM TO:** Senior Business Officials  
  
Secretary Treasurers of School Authorities (Isolate  
Boards)  
  
Business Administrators (Section 68 School Authorities)

**FROM:** Doreen Lamarche  
Director  
Benefits Trust Branch

**DATE:** March 31, 2016

**SUBJECT:** **Employee Health, Life & Dental Benefits  
Transformation - Updates and Reporting  
Requirements**

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This memorandum pertains to the next steps regarding benefits in follow-up to 2015:SB38. I would like to thank everyone for all of the work that is going into gathering the necessary information to ensure a smooth transition of existing employee benefits plans to the new Provincial Benefits Trusts (Trusts). This information is currently being reviewed and the ministry will continue reaching out to you where additional information is required to support this important data collection process.

## **A. Revised Reporting Requirements**

Beginning with the 2015-16 financial statement submission and for every reporting cycle that follows (except for the annual March Report where applicable), boards will be required to report staffing information for two count dates, October 31<sup>st</sup> and March 31<sup>st</sup> in the Education Finance Information System (EFIS) or via Excel, as applicable. Previously, the information was only required as of October 31<sup>st</sup> of each year.

The current format of Appendix H will be also revised such that the staffing categories

will be classified not only by program but also by central bargaining or employee group. The revised Appendix H forms will be similar to the full-time equivalency (FTE) data worksheets that were submitted by boards in February 2016 as part of the Benefits Data and FTE template (see memo 2015:SB38 for more details).

Therefore, boards should ensure that they are able to capture the new FTE reporting requirements for the new reporting period starting with March 31, 2016 which will be used to support the completion of your 2015-16 financial statements.

## **B. Employee Health, Life and Dental Benefit Costs for 2016-17 Estimates**

As boards haven't yet been advised as to when they will be transitioning to the Trusts in the 2016-17 school year, you are encouraged to estimate your 2016-17 benefits cost as follows:

The greater of:

- a) 2014-15 actual benefit costs\* + 4% increase for 2015-16 + an additional 4% increase for 2016-17
- b) 2016-17 projected benefit costs (as determined through discussions with your benefits carrier)

This approach ensures that a school board has conservatively estimated the 2016-17 benefit costs.

\*Taking into consideration changes to FTE in 2016-17

## **C. Specified Audit Procedures**

**(Applies to district school boards only)**

The ministry, with the collaboration of school boards and external auditors, are developing specified audit procedures relating to the Benefits Data and FTE template submitted to the ministry in February 2016. These specified audit procedures are designed to satisfy the due diligence review process as outlined in the benefits letter of agreements which are part of the central collective agreements.

To support the sector with this new requirement, the ministry will provide training targeted for the school board external auditors. This training will be a pre-recorded webinar which will be posted on the FAAB website at the following link:

<https://efis.fma.csc.gov.on.ca/faab/>

The FAAB website will also include the specified audit procedures template that is to be completed and returned to the ministry no later than May 15, 2016 at the following mailbox: [Benefits@ontario.ca](mailto:Benefits@ontario.ca).

Both the training materials and the template will be available as of April 8, 2016.

## **D. Retiree Benefit Plan Data**

As noted in the 2015:SB38 memo issued in December 2015, the ministry collected information on retirees who continue to receive employee benefits from the school boards post retirement as they will be receiving their benefits from the Trusts. Additional communication will be forthcoming that can be shared with retirees to ensure that they are aware of this important change and to ensure their smooth transition to the Trusts.

For any questions in regards to this memorandum, please contact:

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*Original signed by*

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Director

Benefits Trust Branch

cc: Directors of Education  
School Board External Auditors