

Ministry of Education

Financial Analysis and
Accountability Branch

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Ministère de l'Éducation

Direction de l'analyse et de la
responsabilité financières

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2024: SB11

Date: May 29, 2024

Memorandum To: Directors of Education
Senior Business Officials

From: Andrew Yang
Director
Financial Analysis and Accountability Branch

Subject: **2023-24 Enhanced Accountability Measures – External Audit**

I am writing to provide more details on the implementation of the Enhanced Accountability Measures as announced in section J of the [2023:B04 2023–24 Grants for Student Needs Funding](#) memo.

COMPLIANCE AUDIT TO BE PERFORMED BY EXTERNAL AUDITORS

In the 2023–24 Grants for Student Needs, the ministry provided the External Audit Allocation to school boards to enhance their external auditor's capacity to support the ministry's accountability functions through the performance of enrolment and staffing Full-Time Equivalent (FTE) audits. In the coming weeks, six school boards will be notified that they have been selected for an enrolment audit to be performed by their external auditors. School boards will also be notified of the individual schools selected for audit as well as the applicable school year subject to audit. School boards are required to work with their auditors to conduct the enrolment audit and submit the required reports to the ministry by November 15, 2024.

The ministry will provide further direction on staffing FTE compliance audit at a later date.

NEXT STEPS

The ministry will provide audit files (i.e., audit working paper templates, audit report templates, training materials and other instructions) to school board auditors through the Ministry SharePoint site. Once the school board receives the notification letter, the school board is required to engage with their external auditor and notify the ministry at EDU.AUDIT@ontario.ca of the contact information of the school board lead and the auditors who will support the enrolment audit. Ministry will provide one Q&A session to address any questions that school auditors have after they review the training materials. The date of the Q&A session will be determined once feedback from school boards auditors is received.

CONTACT INFORMATION

Should you have any questions or require additional information regarding the activities in this memo, please contact EDU.AUDIT@ontario.ca. School boards are also requested to share this memorandum with their external auditors for awareness.

Sincerely,

Original signed by

Andrew Yang
Director
Financial Analysis and Accountability Branch