

Ministry of Education

Education Labour and Finance
Division

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Ministère de l'Éducation

Division des relations de travail et du
financement en matière d'éducation

315, rue Front Ouest, 12e étage
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2025: SB

Date: **September , 2025**

Memorandum to: Directors of Education
Senior Business Officials
District School Boards

From: Andrew Yang
Director
Financial Analysis and Accountability Branch

Subject: **Staffing FTE Compliance Audits to be Performed by
External Auditors**

I am writing to provide direction on staffing Full-Time Equivalent (FTE) audits to be performed by external auditors, starting in the 2025-26 school year.

COMPLIANCE AUDITS TO BE PERFORMED BY EXTERNAL AUDITORS

Effective [2023–24 Grants for Student Needs](#) (now called Core Education Funding), the Ministry of Education (ministry) has been providing school boards with an External Audit Allocation to support the ministry's accountability functions through the performance of enrolment and staffing Full-Time Equivalent (FTE) audits. In 2024, the ministry implemented enrolment audits to be performed by external auditors as outlined in [2024: SB11: 2023-24 Enhanced Accountability Measures – External Audit](#). The ministry is now implementing staffing FTE audits to be performed by external auditors.

In the coming weeks, nine school boards will be notified that they have been selected for a staffing FTE audit, to be conducted by their external auditors. Selected school boards are required to collaborate with their external auditors to complete the staffing FTE audit for the 2023-24 school year and submit the required reports to the Ministry by **February 27, 2026**. To support this process, the ministry will provide audit materials (e.g., Agreed-Upon Procedures

template, Compliance Audit Action Plan template, Appendix H Refresher Training Materials) to school board external auditors via the Ministry SharePoint site.

NEXT STEPS

Upon receiving the notification letter, school boards must:

- Engage their external auditors to initiate the audit process.
- Notify the Ministry at EDU.AUDIT@ontario.ca with the contact information for both the school board lead and the external auditors who will be conducting the staffing FTE audit.

Upon completion of the audit, school boards must send the Agreed-Upon Procedures Report and Compliance Audit Action Plan to the Ministry at EDU.AUDIT@ontario.ca by **February 27, 2026**.

Results of the audit will also be shared with the respective Employee Life and Health Trust administrator should changes be required to the staffing FTE reported by school boards, copying the employee group/union.

CONTACT INFORMATION

If you have any questions or require further information, please contact EDU.AUDIT@ontario.ca. School boards are also asked to share this memorandum with their external auditors for awareness.

Sincerely,

Andrew Yang
Director
Financial Analysis and Accountability Branch

cc. Executive Directors of Trustees' Associations
Executive Directors of Principals and Vice-Principals' Associations
General Secretaries of Education Sector Unions
Chief Administrative Officers and Executive/Managing Directors of Employee Life and Health Trusts