

Performance Audit

# Toronto District School Board: Safety, Financial Management and Capital

// Independent Auditor's Report



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# 1.0 Audit at a Glance

## // Why We Did This Audit

- The Toronto District School Board (TDSB) is the largest of the 72 school boards in Ontario. It operates 472 elementary schools and 110 secondary schools, and employs over 40,000 employees, which represents over 28,000 full-time-equivalent staff to provide education to more than 240,000 students.
- The Ministry of Education (Ministry) funded over 80% of the TDSB's total expenses of about \$3.6 billion in 2022/23.
- In recent years, the TDSB has experienced budget deficits and the resulting poor financial health.
- There is a desire from all stakeholder groups to have a safe school environment at the TDSB.

## // Our Conclusion

We found that a safe learning environment is not always being provided to the TDSB's students and staff. For example, while the TDSB's rate of violent incidents is lower than the provincial average, it is currently at the highest level recorded for the TDSB.

Generally, the TDSB's use of operating and capital funding from the Ministry complies with relevant legislation and regulations, government directives and funding arrangements.

We found that financial and capital resources are not consistently allocated in the most cost-effective or efficient way.

The effective management of operations was not always being measured and assessed for internal decision-making at the TDSB. The TDSB generally reports the management of its operations publicly, but it is not always easily accessible.

The TDSB and the Ministry have accepted all 18 of our recommendations.

## // What We Found

### **TDSB Rate of Violent Incidents Is Lower than the Provincial Average, but Is at the Highest Level Recorded**

- Between 2017/18 and 2022/23, violent incidents at the TDSB increased by 67%, from 244 to 407. During the same time period, violent incidents at almost all other school boards in Ontario increased by 114%, from 1,840 to 3,932. The TDSB's rate of violent incidents (about 17 incidents per 10,000 students) is less than the provincial average (about 22 incidents per 10,000 students) and falls in the middle range of other English, non-Catholic school boards in the Greater Toronto Area.
- We noted that, due to input errors by principals, the TDSB underreported the number of violent incidents that occurred between 2017/18 to 2021/22 to the Ministry by about 9%.

#### » **Recommendation 1**

### **More Action Needed by TDSB to Effectively Implement Its Safety Strategy**

- TDSB disbanded its newly created Expert Reference Panel that included TDSB staff and representatives from other external groups such as TDSB's Parent Involvement and Advisory Committee, Toronto Public Health and the Toronto Police Service, before the seven recommendations made by the Expert Reference Panel to increase school safety were fully implemented.
- A new audit process initiated in response to the TDSB's Safety Strategy does not cover key policies and procedures required at the school level, such as compliance with *Occupational Health and Safety Act* requirements for workplace violence programs and compliance with the TDSB's fire and lockdown drill requirements.

#### » **Recommendation 2**

### **TDSB Is Centrally Tracking Only Some of the Bullying Its Students Are Experiencing**

- The TDSB centrally tracks bullying incidents reported through its Student Safety Line by students, or their parents or guardians. It does not centrally track bullying otherwise identified and/or reported to or by school staff. Between 2017/18 and 2022/23, 375 such bullying incidents were reported through its Student Safety Line, which, based on the survey below, likely captures a small amount of the total bullying incidents that are occurring.

## // What We Found

- The 2022/23 TDSB Student and Parent Census was responded to by over 138,000 students, parents, guardians and caregivers. It showed that 23% of students in Grades 4 to 12 that responded to the survey said they were physically bullied (e.g., grabbed, shoved, punched, kicked, tripped, spat at), and about 71% stated they were verbally bullied (e.g., sworn at, threatened, insulted, teased, put down, called names, made fun of). Further, about 14% of student respondents indicated they had been cyberbullied. TDSB's central tracking of all bullying incidents is much lower than this, suggesting that they are not centrally capturing a large number of bullying incidents that are occurring.

### » Recommendation 3

### **Mental Health and Wellness Staffing Has Not Increased at the Same Rate as the Demand for Services**

- Between 2017/18 and 2022/23, overall student referrals for services from staff who provide mental health supports (e.g., school social workers, child and youth counsellors, and child and youth workers) increased by 71%. Over the same period, the number of these positions at the TDSB increased by 42%.

### » Recommendation 4

### **TDSB Lacks Processes to Ensure Compliance with Some Safety Requirements**

- The Ministry of Labour, Immigration, Training and Skills Development's inspection of 42 TDSB schools between September 1, 2022, and August 31, 2023, noted that 13 of these schools were not complying with aspects of the *Occupational Health and Safety Act*, such as having a workplace violence program and workplace violence risk assessment. The TDSB does not have a centralized process that ensures its schools are completing such programs and risk assessments.
- Between 2017/18 and 2022/23 (other than 2019/20 and 2020/21, when school operations were more significantly impacted as a result of COVID-19), about 38% of TDSB schools did not report conducting the minimum number of fire drills required by the Ontario Fire Code annually, and about 31% of TDSB schools did not report conducting the minimum number of lockdown drills required by TDSB policy annually. The TDSB does not have an effective process to ensure the required number of drills are performed by each school, each year, or that they are performed in accordance with TDSB policy when performed.

### » Recommendations 5 and 6

## // What We Found

### **TDSB Does Not Periodically Check the Criminal History of Staff**

- About 23% of the TDSB's current employees, who joined the TDSB prior to 2003, when a background check was not mandatory, do not have a criminal background check on file.
- The TDSB does not have a process to periodically check the criminal background of its employees and contractors who come into direct contact with students on a regular basis. After an initial background check at the time of hire, employees are required by legislation to provide a self-reported Annual Offence Declaration listing all of their criminal convictions up to the date of declaration.
- From 2018/19 to 2022/23, 16% (31,425) of the 199,193 Annual Offence Declarations that should have been provided to the TDSB were not completed. We found that about 2,300 of the same TDSB employees consistently did not complete their declaration between 2018/19 and 2022/23.

#### » **Recommendation 7**

### **TDSB Does Not Regularly Assess Staffing Costs by School to Inform Operational Decision-Making**

- In 2019/20, the TDSB stopped assessing staffing costs by school, on a per student basis, to inform operational decision-making. The TDSB decided that running this labour-intensive report had less value since a provincial moratorium on closing schools was implemented in 2017.
- The TDSB is one of 10 school boards (out of 72) with an operating deficit in both 2021/22 and 2022/23 without incorporating the 2022/23 accounting standard change for asset retirement obligations.
- In our own analysis of annual staffing cost per student by school, we noted this cost varied greatly across schools. For example, the average cost per student for regular TDSB elementary schools was about \$9,221, with a range from about \$4,769 to \$18,357 per student.

#### » **Recommendations 8 and 9**

## // What We Found

### The Use and Cost of Sick Days at TDSB Is Increasing

- Between 2014/15 and 2022/23, the average number of sick days taken by all permanent TDSB employees (such as teachers, educational assistants, and custodians) increased by 58%, from over 12 to almost 20 days per year. In that same period, the TDSB's cost of replacement workers to accommodate sick days increased by about 70%, from \$82 million to \$139 million. We found that the TDSB was not effectively monitoring and managing sick day usage and the related costs.
- In 2022/23, the TDSB's average for sick days was more than four days higher than the best estimate of the provincial average of approximately 15 days for employees at other Ontario school boards.
- In 2022/23, the TDSB was unable to provide supply teachers to cover about 20% of teacher absences. In these cases, the affected students may have been supervised by TDSB staff without teaching qualifications, or may have been combined with another teacher's class, which can negatively impact student learning.

#### » Recommendation 10

### Principals and Vice-Principals Are Frequently Placed on Lengthy Paid Leaves While under Investigation

- TDSB policy states that in an investigation of an incident or complaint, the practice of placing an employee on paid leave should be rarely used. However, between 2018/19 and 2022/23, the TDSB placed 53 (80%) of the 66 principals and vice-principals being investigated for allegations, such as discrimination and workplace harassment, on paid leave (ranging from one to 1,218 days), costing approximately \$4.3 million.
- For the sample of 15 investigation files we reviewed, the TDSB could not provide us with documentation to show that placing the principals or vice-principals on paid leave was the necessary course of action instead of finding alternative work arrangements or temporarily relocating them without compromising student or staff safety.
- For the 51 investigations that were started and completed between 2018/19 and 2022/23, 19 (37%) took longer than the 150 days TDSB's internal policy says investigations should be completed by, and 10 of these took more than a year to complete.

#### » Recommendation 11

## // What We Found

### **TDSB School Buildings on Average Are in the Worst Condition in Ontario**

- As of August 31, 2023, according to third-party assessments of the condition of school buildings through the School Condition Assessment Program supported by the Ministry, the TDSB has the worst condition of school buildings of all school boards in Ontario. TDSB estimated that its renewal needs backlog was about \$4.1 billion.
- This does not include repairing 46 school roofs that contain reinforced autoclaved aerated concrete that the TDSB has plans to remove by 2029 at a total cost of almost \$200 million. The TDSB has had assessments performed of these roofs that identified they are safe for the time being and do not represent an imminent safety risk to students or staff.
- As of August 31, 2023, the TDSB had unspent and uncommitted funding and reserves of about \$309 million that could be used to help improve the condition of schools.
- The TDSB does not have a long-term capital and repair plan for allocating its available funding to building new schools and maintaining existing ones.

#### » **Recommendation 12**

### **TDSB Is Not Submitting New Build Projects for Funding in Accordance with Ministry Eligibility Requirements**

- In reviewing a sample of 10 of the 36 submissions the TDSB made to the Ministry's Capital Priorities Program since 2017/18, we found that four did not meet the Ministry's minimum eligibility requirements.

#### » **Recommendation 14**

### **The Ministry Funds Some Capital Projects That Do Not Meet Its Eligibility Criteria**

- Of the 47 projects the Ministry approved in 2019/20 across all school boards, 14 were initially ranked by Ministry analysts as "Do not recommend for further consideration" but subsequently were approved without supporting documentation, including one project relating to the TDSB. The Ministry was unable to provide us with supporting documentation for why these projects were subsequently approved.

#### » **Recommendation 15**

## 2.0 Background

### 2.1 Overview

The TDSB is the largest of Ontario's 72 school boards in terms of enrolled students. The TDSB uses funding primarily received from the Province to operate 472 elementary schools (Grades Junior Kindergarten to 8) and 110 secondary schools (Grades 9 to 12).

In the 2022/23 school board fiscal year (which starts on September 1 and ends on August 31), the TDSB employed over 40,000 employees, which represents more than 28,000 full-time-equivalent (FTE) staff, and provided education to more than 240,000 students (**Figure 1**). Overall, the numbers of students and staff at the TDSB declined by about 4% and 5%, respectively, between 2017/18 and 2022/23 (**Figure 2**).

**Figure 1: Number of TDSB Students and Employees, 2022/23**

Source of data: Ministry of Education

Type of School	Students (All) <sup>1</sup>	Teacher Full-Time Equivalents (FTEs)	Principal and Vice-Principal FTEs	Other Staff FTEs <sup>2</sup>
Elementary (Junior Kindergarten–Grade 8)	163,920	9,882	651	6,780
Secondary (Grades 9–12)	71,251	4,464	238	1,901
Other <sup>3</sup>	5,008	458	8	4,134
<b>Total</b>	<b>240,178</b>	<b>14,804</b>	<b>897</b>	<b>12,815</b>

Note: Numbers are rounded to nearest whole number.

1. Includes students funded by the Ministry of Education and those who are not, such as Indigenous students funded federally and students who received education remotely whose parent or guardian resides outside of Ontario. Enrolled students are based on TDSB enrolment data as of March 2023.
2. Other staff includes all roles other than teacher, principal and vice-principal, such as teacher assistants, early childhood educators, child and youth workers, lunchroom supervisors, school bus supervisors, administrative staff and custodial staff.
3. Other here refers to students, teachers, principals and vice-principals, and other staff not related to elementary and secondary schools, including those related to continuing education, summer school and adult day school instruction.

**Figure 2: TDSB Annual Full-Time Equivalents and Enrolment, 2017/18–2022/23**

Source of data: Ministry of Education

	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	6-Year Change (%)
School-Based Teachers	15,759	15,746	15,556	15,508	15,221	14,610	(7)
Teaching Assistants, Early Childhood Educators and Other Student Support <sup>1</sup>	8,336	8,479	8,257	8,269	8,307	7,986	(4)
School Administrators and Clerical and Operations Staff <sup>2</sup>	5,184	5,141	5,081	5,198	5,244	5,111	(1)
Board Administration	706	712	673	689	689	672	(5)
<b>Total Personnel</b>	<b>29,985</b>	<b>30,078</b>	<b>29,567</b>	<b>29,664</b>	<b>29,461</b>	<b>28,379</b>	<b>(5)</b>
<b>Avg Daily Enrolment<sup>3</sup></b>	<b>251,057</b>	<b>250,637</b>	<b>252,050</b>	<b>242,112</b>	<b>236,556</b>	<b>240,178</b>	<b>(4)</b>

Note: Numbers and percentages are rounded to nearest whole number.

1. Other student support includes other positions such as child and youth workers, speech pathologists, library and guidance staff, and lunchroom supervisors, among others.
2. Clerical and operations staff include secretarial staff, and custodian and maintenance staff, among others.
3. Enrolled students are based on TDSB enrolment data as of March 2023.

The Ministry of Education (Ministry), school boards (including their boards of trustees) and school principals have differing roles and responsibilities for publicly funded education as follows:

- » The Ministry develops school curriculum, sets student diploma and certificate requirements, allocates funding to each school board, and sets policies and guidelines for school board officials.
- » School boards (and their boards of trustees) determine the number, size and location of schools; build, equip, maintain and furnish schools; prepare an annual budget and manage provincial funds; and ensure compliance with relevant provisions of the *Education Act* and its regulations.
- » Principals of individual schools oversee the operations of their school and liaise with the TDSB's head office through one of 24 superintendents of education. Their duties include administering the school budget; maintaining student records; ensuring students are safe, supervised and disciplined, as appropriate, while at school; and hiring and assigning teachers to classrooms.

Decisions on policy direction affecting the TDSB are made by the 22 members of its Board of Trustees. These trustees are locally elected to represent their local ward. The trustees may also sit on one or more of the TDSB's 18 subject matter-specific committees.

The TDSB's Director of Education is responsible for leading the implementation of the Board of Trustees' decisions.

## 2.2 School Safety

The TDSB states on its website that “[it] is committed to creating school learning environments that are caring, safe, peaceful, nurturing, positive, respectful and that enable all students to reach their full potential.” The TDSB also has a policy to “establish [its] commitment to the well-being of its employees through the promotion of health and safety in the workplace and active participation of all employees in the prevention of accidents.”

The TDSB is required to report violent incidents on school property during school-run programs to the Ministry, such as physical assault causing bodily harm requiring medical treatment, robbery, sexual assault, extortion, hate/bias-motivated occurrences, possessing a weapon and using a weapon to cause or threaten bodily harm. Between 2017/18 and 2022/23, the number of these incidents at the TDSB recorded each year grew from 244 to 407. **Appendix 1** shows a breakdown of violent incidents by year.

The TDSB has a policy that aims to ensure that disciplinary measures are focused on corrective and supportive actions, such as mediation, counselling and restorative practices, instead of punitive ones. Suspensions and expulsions may also be used where needed. According to the *Education Act*, suspensions are mandatory for students who engage in violent incidents, as defined by the Ministry.

In 2018/19 and 2022/23, the years during our audit period that were less impacted by the COVID-19 pandemic and where a consistent suspension policy was in place, the TDSB had an average of about 5,220 suspensions per year. On average, about 345 of these suspensions each year were related to violent incidents; the remaining 4,875 suspensions were related to non-violent incidents, which include uttering threats to inflict serious bodily harm to another person and possession of alcohol or illegal drugs.

The TDSB does not track instances when a principal asks a parent or guardian to pick up their child for the day when it is not a suspension.

In December 2022, the TDSB released a report, *A Collaborative Approach to School and Community Safety*, outlining several TDSB initiatives to address school and community safety. The report was informed by the TDSB’s review of research studies as well as reports on various national and international initiatives undertaken to ensure safe schools for students. **Appendix 2** lists these initiatives and outlines what actions the TDSB had taken on them at the time of this audit.

## 2.3 Financial Management

Between 2017/18 and 2022/23, the TDSB’s total revenue grew from about \$3.32 billion to about \$3.58 billion. Its total expenses grew from about \$3.26 billion in 2017/18 (a surplus of \$0.06 billion) to about \$3.62 billion in 2022/23 (a deficit of \$0.04 billion).

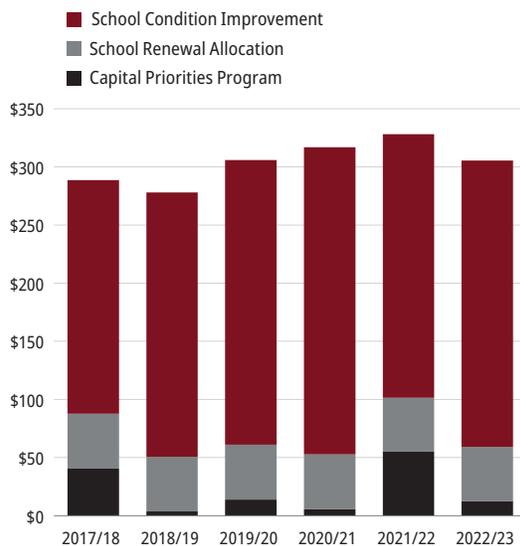
Over 80% of the TDSB’s funding is determined by the Ministry through the Grants for Student Needs. The Board receives this funding in two components: it receives the amount collected through property taxes directly from the City of Toronto, and the remainder from the Province of Ontario, which factors in the payment from the City in determining what it needs to pay the school board, per its funding formula.

Grants for Student Needs funding is partially based on an amount allocated per student and considers various factors, including the student’s grade and additional needs (e.g., supports related to special education or English as a second language).

Under Section 231 of the *Education Act* and Regulation O.280/19 Calculation of Maximum In-Year Deficit, school boards generally must submit a balanced budget to the Minister of Education, who must approve any projected deficits exceeding pre-defined thresholds.

**Figure 3: TDSB Capital and Repair/Renewal Funding Provided by the Ministry of Education, by Program, 2017/18–2022/23 (\$ million)**

Source of data: Ministry of Education



Note: Additional funding of \$25.2 million was given to the TDSB in 2017/18 as part of the Greenhouse Gas Reduction Fund. This funding was to be used for school building upgrades such as high-efficiency lighting, building automation systems, energy-efficient windows, and solar energy and geothermal systems. The Ministry of Education cancelled this fund in 2018.

Annually, over 70% of the TDSB’s expenses have related to instruction costs (including teacher salaries). **Appendix 3** shows the TDSB’s income statement results from 2017/18 to 2022/23.

## 2.4 Capital

Capital planning is the process of identifying current and future capital needs and developing strategies and plans to address those needs. For school boards, this involves accounting for the maintenance and additions to current schools and the building of new schools.

The TDSB receives money from the Ministry to maintain existing buildings and build new ones. Total funding for these purposes increased about 6%, from over \$288 million to over \$305 million, between 2017/18 and 2022/23 (see **Figure 3**).

## 2.5 Performance Measurement and Public Reporting

The TDSB publishes certain indicators on student achievement, including the results of the Education Quality and Accountability Office's (EQAO) standardized testing of students in Grades 3, 6, 9 and 10 and credit accumulation and graduation rates of select students. **Figure 4** shows the most recent TDSB and provincial results for these indicators. TDSB was generally at or better than the provincial average for EQAO test results. However, it was behind the provincial average for credit accumulation and graduation rates.

The TDSB is also required to prepare a multi-year strategic plan that covers a span of at least three years. The TDSB also prepares an annual Director's report where its Director of Education reports on the development and implementation of policies and programs that make the school board an effective organization. These documents, and other reports provided throughout the year to the TDSB's Board of Trustees, are made publicly available through the TDSB's website.

**Figure 4: TDSB and Provincial Results for EQAO, Credit Accumulation and Graduation Rates, as of August 31, 2023**

Source of data: Ministry of Education

Metric	Indicator	TDSB Avg (%)	Provincial Avg (%)
EQAO Grade 3 Results <sup>1</sup>	Reading	72	73
	Writing	67	65
	Math	60	60
EQAO Grade 6 Results <sup>1</sup>	Reading	83	84
	Writing	85	84
	Math	54	50
EQAO Secondary Results <sup>1</sup>	Grade 9 Math	57	54
	Grade 10 Literacy (first time)	85	85
	Grade 10 Literacy (previously eligible)	65	63
Credit Accumulation (2021/22)	16 credits by end of Grade 10	78	80
	23 credits by end of Grade 11	81	83
Graduation Rates <sup>2</sup>	4-year rate <sup>3</sup>	81	85
	5-year rate <sup>4</sup>	86	89

Note: All numbers are rounded to the nearest whole number.

1. This measures the percentage of fully participating students at or above the provincial standard (levels 3 and 4) in English-language school boards for the 2022/23 school year.
2. The graduation rate is calculated as the percentage of students who receive an Ontario Secondary School Diploma within four or five years of starting Grade 9. Students who have transferred out of province, or died, are not included in the calculation.
3. The percentage of students who began Grade 9 in the 2018/19 academic year who graduated within four years.
4. The percentage of students who began Grade 9 in the 2017/18 academic year who graduated within five years.



## 3.0 Audit Objective and Scope

Our audit objective was to assess whether the TDSB has effective systems and processes in place so that:

- » a safe learning environment is provided for students and staff;
- » financial and capital resources are allocated with due regard for economy and are used efficiently to achieve organizational goals;
- » the use of operating and capital funding from the Ministry of Education complies with relevant legislation and regulations, government directives, and funding arrangements; and
- » operational effectiveness is measured and assessed for internal decision-making, and reported on publicly.

Our audit scope focused on the TDSB's processes relating to school safety, financial management, capital, and performance measurement and public reporting between 2017/18 and 2022/23.

For more details, see our [Audit Criteria](#), [Audit Approach](#) and [Audit Opinion](#).



## 4.0 What We Found

### 4.1 School Safety

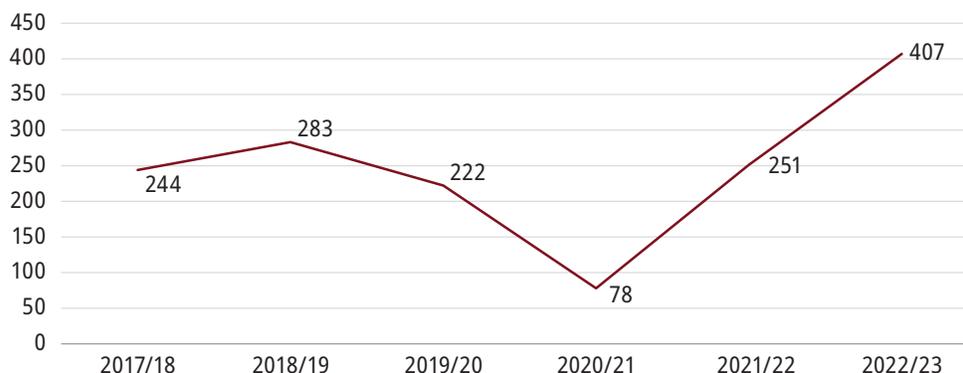
#### 4.1.1. TDSB's Rate of Violence Is Lower than the Provincial Rate, Though Its Violent Incidents Are at the Highest Levels Recorded

All school boards must track and report to the Ministry the number of violent incidents occurring on school premises during school-run programs. Violent incidents, as defined by the Ministry, include extortion, hate/bias-motivated occurrences, physical assault causing bodily harm requiring medical attention, possessing a weapon including a firearm, robbery, sexual assault and using a weapon to cause or threaten bodily harm occurring on school premises during school-run programs. The Ministry does not require school boards to report on incidents on school premises after hours.

Between 2017/18 and 2022/23, violent incidents at TDSB schools increased by 67%, from 244 to 407 (**Figure 5**). Violent incidents across the rest of the province's school boards grew by 114%, from 1,840 to 3,932 (this includes the 67 of the 72 school boards that reported 2022/23 incident data to the Ministry as of June 1, 2024, excluding the TDSB). **Appendix 1** shows the number of violent incidents by type since 2017/18, broken down separately for elementary and secondary schools.

**Figure 5: Number of Violent Incidents in TDSB Schools, 2017/18–2022/23**

Source of data: TDSB



We noted that violence occurred at a rate of about 17 incidents per 10,000 students at the TDSB in 2022/23, while the provincial rate (for the 67 other school boards that reported incident data to the Ministry as of June 1, 2024) was 22 incidents per 10,000 students that year (**Figure 6**). The TDSB's rate of violence falls in the middle range of the other English, non-Catholic Greater Toronto Area school boards (the district school boards for Durham, Halton, Peel and York Region) that we looked at.

According to the TDSB, the increase in violent incidents at schools corresponds with an increase in violence city-wide. We noted that Toronto Police Service (TPS) public crime indicator data shows that assaults (including aggravated assault, assault with a weapon, assault leading to bodily harm, among others) increased by almost 20% while robberies, also considered violent incidents in Toronto, declined by 22% from 2017/18 to 2022/23.

**Figure 6: Comparison of Violent Incidents, TDSB and All Other School Boards, 2017/18–2022/23**

Source of data: TDSB

School Board(s)	Total Incidents (2017/18)	Violence Rate (per 10,000 students)	Total Incidents (2022/23)	Violence Rate (per 10,000 students)	6-Year Change in Incidents (%)	6-Year Change in Rate (%)
TDSB	244	10	407	17	67	70
All provincial school boards <sup>1</sup>	1,840	10	3,932	22	114	120
Provincial school boards with >10K enrolment <sup>2</sup>	1,702	11	3,503	21	106	91

Note: Rates are rounded to the nearest whole number.

1. The provincial total does not include violent incidents for the TDSB, Conseil scolaire public du Grand Nord de l'Ontario, Conseil des écoles publiques de l'Est de l'Ontario (CEPEO), Lakehead District School Board, and Moose Factory Island District School Area Board, as these boards had not yet reported their total violent incidents to the Ministry for 2022/23 through OnSIS at the time of the audit.
2. For increased comparability, includes total violent incidents across all provincial boards with an average enrolment greater than 10,000 students in the year. For boards with less than 10 incidents indicated as recorded, it was assumed that nine incidents occurred for purposes of calculating the rate.

The Elementary Teachers' Federation of Ontario (ETFO), which represents all public elementary teachers in Ontario, surveyed its members about their experiences with workplace violence in February and March 2023. The survey results showed that, for the TDSB teachers who responded:

- » **42%** had experienced physical force against themselves in 2022/23;
- » **18%** had experienced more than 10 of these physical force incidents in 2022/23;
- » **81%** indicated the number of violent incidents increased since they started working;
- » about **77%** responded that violence was a growing problem at their school;
- » about **29%** indicated they had suffered a physical injury;
- » **57%** had suffered a psychological injury/illness (such as mental stress, psychological or emotional harm) as a result of workplace violence against them; and
- » about **85%** indicated that violence at their school made teaching and working with students more difficult.

We also noted that the majority of ETFO members surveyed felt that front-line support workers (such as educational assistants, social workers, and child and youth workers) are not sufficiently available to educators and students when needed.

Research studies, including those cited by the TDSB in its A Collaborative Approach to School and Community Safety report, indicate that strong relationships with caring adults reduce the risk of children and youth becoming involved in crime and violence and other high-risk behaviours, such as alcohol and substance abuse and high-risk sexual behaviour. Providing supports for mental health and social and emotional development, among others, should be included in a school's safety strategies. See **Section 4.1.4** for further discussion of the availability of select mental health and wellness staff at TDSB schools.

### **TDSB Has Not Been Timely in Properly Reporting All Violent Incidents to the Ministry**

We noted the TDSB has underreported violent incidents to the Ministry each year, since at least as far back as 2017/18. From 2017/18 to 2021/22, the TDSB reported a total of 993 incidents to the Ministry when it had actually recorded 1,078 incidents that should have been reported to the Ministry. This is a difference of 85 incidents, or 9%.

According to the TDSB, the discrepancy was due to some school administrators inadvertently reporting the timing of some violent incidents as occurring outside of school hours. For example, an incident that occurred at 2:00 p.m. may have been recorded in error as taking place at "2:00" instead of more accurately at "14:00." As violent incidents that occur "outside of school programs" do not get reported to the Ministry, this resulted in the reporting discrepancy.

The TDSB told us it has since fixed the issue and does not expect the same discrepancy in 2023/24. At the time of our audit, the TDSB had recorded 407 violent incidents for 2022/23. This data was reported to the Ministry in September 2024.

### **Recommendation 1**

We recommend that the Toronto District School Board:

- perform a root cause analysis of the data captured on violent incidents to understand what kind of violence is happening, where it is happening and why;
- concentrate supports for mental health, social and emotional development, such as educational assistants, social workers and child and youth workers, to the areas of greatest need; and
- continue to implement the TDSB Expert Reference Panel's seven recommendations (discussed in **Section 4.1.2**) as well as any other actions deemed necessary from the root cause analysis of violent incidents mentioned above.

For the auditee's response, see **Recommendations and Auditee Responses**.

## **4.1.2 More Action Needed by TDSB to Effectively Implement Its Safety Strategy**

In December 2022, the TDSB released a safety strategy along with a 13-point action plan entitled *A Collaborative Approach to School and Community Safety* to urgently address school and community violence. This action plan included hiring more staff trained in de-escalation to work with youth, working with local groups to expand programming, investing in improved video surveillance technology and training staff in culturally responsive approaches to school safety.

The TDSB provided progress updates on the plan to its Board of Trustees in February and May 2023. **Appendix 2** shows a summary of the TDSB's progress on the action plan since then, as of May 2024. The TDSB has made greater progress in some areas than others and has said it will continue to work toward improving school safety and well-being for its students and staff.

While the TDSB is still working on implementing this plan, we have identified two specific areas where we believe the TDSB should act to improve the impact its safety strategy has on reducing violence in its schools.

## Expert Reference Panel

One of the strategy's action items is to create an Expert Reference Panel consisting of multi-sector partners to support school safety and student well-being within the communities.

In February 2023, the TDSB created an Expert Reference Panel with representatives from TDSB staff and members of other external groups such as the TDSB's Parent Involvement and Advisory Committee, Toronto Public Health, the Toronto Police Service, and the Centre for Addiction and Mental Health (CAMH). The panel aimed to examine data and research to better understand the scope of school safety and its impacts on students, identify risks and protective factors, and provide *ad hoc* expert guidance and recommendations to the TDSB's Director of Education to improve school safety and well-being.

In February 2023, the panel held its first introductory meeting. In April 2024, the panel put forward a set of seven recommendations, which (summarized) include:

- » expand the reach of caring adults by requiring schools to enhance engagement, transparency and accountability, including publicly posting Caring and Safe School Committee membership (including parents and students) and activities, and ensuring each school has a staff lead responsible for safety and wellness;
- » pilot TDSB advisory circles (east side and west side of Toronto) composed of students that have been impacted by and involved in incidents of school and/or community violence, and ensure the circles are connected to a TDSB Local Safety Table (local groups composed of TDSB representatives as well as staff from the City of Toronto and other partners to develop place-based, community-tailored approaches to preventing violence);
- » send a letter to the Minister of Education requesting a province-wide audit on the minimum safety standards for schools in the province;
- » support positive conflict resolution by providing training in restorative practices and non-violent crisis intervention to school staff (such as principals, vice-principals, and school-based safety monitors) and ensure restorative practices are properly utilized across the TDSB;
- » continued expansion and engagement of local TDSB Community Safety Tables with representation from the TDSB and various partners and community agencies/groups (such as the City of Toronto, Toronto Police Service, and cultural groups) aimed at addressing school violence and fostering a deeper culture of caring and inclusive schools, and community safety;
- » update the TDSB's emergency preparedness plan to reflect data-driven, culturally appropriate, and trauma-informed intervention practices, and provide ongoing emergency preparedness training to school-based staff; and

- » perform an analysis of after-school programs and extracurricular needs in communities to identify improvements and collaborate with local partners to expand job opportunities and job placements for youth.

On April 24, 2024, the panel held its last meeting and afterward was disbanded. While the TDSB noted that it would work on addressing the recommendations, it expects no further meetings or consultations beyond this date, and no report-backs on progress against the recommendations.

### **Caring and Safe Schools Audit Team**

Another action item from the Safety Strategy requires the TDSB to create an audit team to work with schools to ensure Caring and Safe Schools policies, practices and procedures are being followed appropriately, and to work with school teams to obtain feedback and address concerns.

In 2022/23, the TDSB introduced a Caring and Safe Schools audit initiative. The initiative is to be carried out by TDSB staff, and its goal is to support consistency across TDSB schools in meeting Ministry expectations in areas such as school climate and physical buildings, and compliance with TDSB internal policies and procedures. According to the TDSB, this initiative is still in the early stages of the pilot phase at six schools.

At the time of our audit, one audit by the Caring and Safe Schools team had been completed. We reviewed the final audit report and noted it does not cover key policies and procedures required at the school level, such as compliance with *Occupational Health and Safety Act* requirements for workplace violence programs (discussed in **Section 4.1.5**) and with fire and lockdown drill requirements (**Section 4.1.6**). At the time of our audit, the TDSB also had not determined a process to share preliminary findings with schools not audited as yet, so they can proactively improve their compliance with TDSB policies and procedures.

### **Recommendation 2**

We recommend that the TDSB:

- implement the action plan included in A Collaborative Approach to School and Community Safety;
- assess what additional work is required and implement it as part of Caring and Safe Schools audits to ensure schools are complying with TDSB policies and procedures; and
- develop and implement a process where findings on common areas of non-compliance from the Caring and Safe Schools audits are periodically shared with other schools.

For the auditee's response, see [Recommendations and Auditee Responses](#).

### 4.1.3 TDSB Is Centrally Tracking Only Some of the Bullying Its Students Are Experiencing

The TDSB is not centrally tracking all instances of bullying its students are experiencing.

The Ministry has a policy in place requiring all school boards to maintain a Bullying Prevention and Intervention Plan. This plan identifies the processes and programs that all schools should implement to prevent bullying and intervene when bullying occurs. The Ministry requires schools and school boards to address bullying in all forms, including cyberbullying, by taking preventive measures, following progressive discipline protocols, supporting students, and promoting understanding and respect for all. However, the Ministry does not require school boards to track incidents of bullying unless they meet its definition of violent incidents, such as a “hate/bias-motivated occurrence.”

The TDSB first adopted its Bullying Prevention and Intervention policy in 2013 and last revised its policy in September 2022. This policy defines bullying, including cyberbullying, which includes “the sending or sharing of hateful, insulting, offensive, and/or intimidating electronic communication or images via text messages, emails, direct messages.” It identifies actions schools are expected to take, including communicating bullying-related policies and procedures to students, parents, teachers and other school members, and creating a way for students to safely report bullying incidents where the possibility of reprisal against them is minimized.

The TDSB centrally tracks bullying incidents reported through the Student Safety Line by students, or their parents or guardians, either by phone or through a website. Between 2017/18 and 2022/23, 375 such incidents were reported. While individual schools may track incidents of bullying identified and/or reported to or by school staff, the TDSB does not centrally track and monitor this information from each school.

The TDSB’s data on bullying incidents reported through its Student Safety Line appears to capture only some of the bullying incidents that are occurring based on students’ past reporting of experiences with bullying. The 2022/23 TDSB Student and Parent Census, which was responded to by over 138,000 students, parents, guardians and caregivers, showed that for Grade 4 to 12 students that responded to the survey:

- » **23%** had been physically bullied (e.g., grabbed, shoved, punched, kicked, tripped, spat at);
- » about **71%** were verbally bullied (e.g., sworn at, threatened, insulted, teased, put down, called names, made fun of);

- » **14%** had been cyberbullied (e.g., threatened, shamed, singled out, or made to look bad on social media or online games); and
- » **71%** indicated that when bullying was reported to school staff, the staff were “somewhat to very effective” in responding to the bullying incident.

### Recommendation 3

We recommend that the TDSB:

- establish a centralized system for tracking all instances of bullying, including those reported at the school level and through its Student Safety Line;
- create a committee to work with students, parents, guardians and caregivers to identify why incidents of bullying are being underreported to the TDSB and implement actions to address the reasons identified; and
- monitor incidents of bullying on a regular (such as annual) basis and identify and implement prevention and intervention initiatives to prevent bullying incidents and adjust policies and procedures as needed.

For the auditee's response, see **Recommendations and Auditee Responses**.

#### 4.1.4 TDSB-Provided Mental Health and Wellness Supports for Students and Staff May Not Meet Their Needs

It is widely recognized that the COVID-19 pandemic caused unprecedented learning and social disruptions. A longitudinal study (2020–2022) of youth aged 14 to 28, with CAMH, showed that youth experienced significant worsening of their mental health over this period. The study concluded that “youth mental health symptom levels and concerns are evolving over the course of the COVID-19 pandemic, in line with the evolution of the pandemic itself, and longitudinal monitoring is required.” The study also concluded that it is “essential to engage directly with youth to co-create pandemic response strategies and mental health service adaptations to best meet the needs of young people.”

The level of mental health and wellness staff at schools has not kept pace with the demand by students for these services. TDSB administrators have also reported being unsupported in fulfilling their duties, including 65% of surveyed TDSB administrators reporting concern for their own well-being.

The increase in sick day use by TDSB staff (**Section 4.2.2**) could also reflect a need for greater mental health and wellness supports for staff, which TDSB can determine through obtaining staff input on factors contributing to their sick day use (**Recommendation 10**).

## Mental Health and Wellness Staffing Has Not Increased at the Same Rate as the Demand for Services

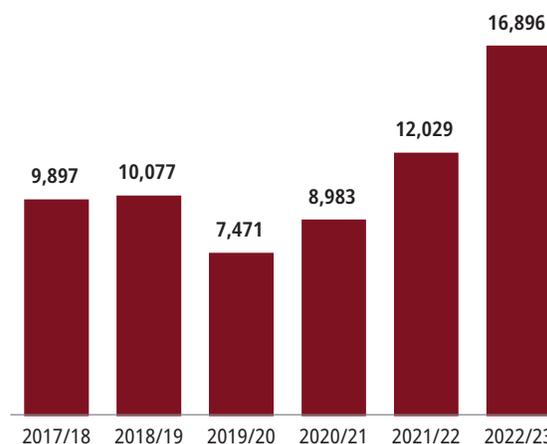
We found that from 2017/18 to 2022/23, student enrolment at TDSB schools decreased by about 4%. During the same period, overall student referrals for mental health support staff such as school social workers, child and youth counsellors, and child and youth workers increased by 71% (**Figure 7**). The total number of school social workers and child and youth services staff employed by the TDSB who provide this mental health support grew by 42% between 2017/18 and 2022/23 (**Figure 8**).

School administrators and staff we spoke to in the 10 TDSB schools we visited indicated a growing need for student mental health resources.

A survey published in February 2023 by the Toronto School Administrators' Association (TSAA), which is composed of TDSB principals and vice-principals, showed that 46% of the responding TSAA administrators indicated

**Figure 7: Number of Referrals for TDSB Social Workers, Child and Youth Counsellors, and Child and Youth Workers Who are Professional Support Services Staff, 2017/18–2022/23**

Source of data: TDSB



Note: Refer to the Glossary for a description of these services. Referral to social workers includes both referrals to social workers for mental health services and student attendance counsellors for students with chronic truancy. The TDSB was not able to provide details of the split between the two kinds of referrals.

**Figure 8: Number of TDSB Social Workers, Child and Youth Counsellors, and Child and Youth Workers (FTEs) Who Are Professional Support Services Staff, 2017/18, 2022/23 and 2023/24 (Projected)**

Source of data: TDSB

Professional Support Services Staff	# of FTEs (2017/18)	# of FTEs (2022/23)	6-Year Change (%)	# of Projected FTEs (2023/24)
Social workers <sup>1</sup>	95.0	130.5	37	128.0
Child and youth counsellors <sup>1</sup>	33.0	44.0	33	42.0
Child and youth workers <sup>1</sup>	137.0	202.0	47	191.0
<b>Subtotal</b>	<b>265.0</b>	<b>376.5</b>	<b>42</b>	<b>361.0</b>

1. Refer to the Glossary for a description of these services.

that requests made to central TDSB departments for additional supports for students in crisis go unanswered or are denied. The TSAA's report indicated this is likely due to budget restraints, and that "without adequate resources or support, administrators are commenting that they feel ill-equipped to address the numerous and complex issues related to student well-being."

Unaddressed mental health concerns can in some cases worsen and lead to mental health crises, such as suicidal ideation and suicide attempts. According to CAMH's 2023 Ontario Student Drug Use and Health Survey, one in six students in Grades 7 to 12 in Ontario had seriously contemplated suicide in the year prior to the survey.

In March 2019, the TDSB implemented its Life Promotion/Suicide Prevention, Intervention and Postvention Protocol (Protocol), a written framework/toolkit to assist school staff in responding to the warning signs of suicidal ideation in students. According to the TDSB, school social workers provide annual training to all school staff to ensure they understand the Protocol and can recognize the warning signs so that preventive measures can be taken.

The Protocol is initiated when school staff observe warning signs in a student, and this results in the school arranging for a social worker to assess the individual for imminent risk. TDSB tracks how many times the Protocol is initiated across all TDSB schools. It does not collect information on the specific students or schools where the Protocol was initiated. The absence of such information limits the TDSB's ability to respond to schools experiencing greater challenges. In 2021/22, social workers initiated the Protocol 1,004 times, while in 2022/23 they initiated it 1,156 times (a 15% increase).

### **Funding for Temporary Mental Health Supports Was Discontinued in 2023/24**

In 2021/22 and 2022/23, the Ministry provided temporary funding of \$31.5 million annually to help the TDSB address challenges that emerged as a result of the COVID-19 pandemic. This allowed the TDSB to hire 522 FTE positions, including 35 child and youth worker positions, 16 social worker positions, and 15 child and youth counsellor positions. The Ministry had communicated that the funding would expire at the end of August 2023.

In response to the discontinued funding, the TDSB initially planned to discontinue all 522 FTE positions. However, after further consideration, the Board chose to retain and fund 99 FTEs through its regular funding allocation, including the child and youth counsellors and social workers.

Although there has been an increase in the number of referrals for their service (**Figure 7**), due to the elimination of temporary funding the TDSB was not able to keep the 35 child and youth workers that were added for the two years of funding, including 11 who were Professional Support Services staff. **Figure 9** shows the positions funded through the COVID-19 Learning Recovery Fund, as well as the positions that were no longer funded by the Ministry and therefore not included in the 2023/24 budget.

**Figure 9: Change in FTEs after Temporary COVID-19 Learning Recovery Fund Discontinued in 2023/24**

Source of data: TDSB

Position	FTEs Funded by COVID-19 Learning Recovery Fund (2022/23)	FTEs Funded by COVID-19 Learning Recovery Fund (2022/23) Included in Budget Estimates (2023/24)	Positions No Longer Funded by the COVID-19 Learning Recovery Fund and Not Included in TDSB's 2023/24 Budget
Lunchroom supervisor	200.0	0	200.0
Caretaker	78.5	0	78.5
Elementary teacher	45.5	0	45.5
School-based safety monitor	40.0	40.0	0
Vice-principal	38.5	28.0	10.5
Child and youth worker	35.0	0	35.0
School office clerical staff	28.5	0	28.5
Secondary teacher	20.0	0	20.0
Social worker	16.0	16.0	0
Child and youth counsellor	15.0	15.0	0
Virtual learning administration	5.0	0	5.0
<b>Total</b>	<b>522.0</b>	<b>99.0</b>	<b>423.0</b>

### Some School Administrators Report Being Under-Supported by TDSB in Fulfilling Their Duties

In February 2023, the TSAA publicly released a report with the results of a survey that, among other things, sought to explore the current working conditions for school administrators within the TDSB. The survey received responses from 548 TDSB principals and vice-principals. Overall, the results indicated that many administrators felt overworked, stressed and not positioned to succeed in their roles. Specifically, among those administrators who responded:

- » **65%** reported concern for their own well-being;
- » **61%** indicated they could not realistically lead their schools successfully given their current workloads;
- » **45%** reported experiencing workplace harassment, while 34% did not feel they are provided with the tools, information or support to deal with personal incidents of harassment;

- » **44%** reported feeling concern about retribution from staff (including teachers) for completing their assigned duties as supervisors;
- » **40%** indicated a lack of support when dealing with confrontational

interactions with parents and workplace harassment; and

- » **40%** indicated they were considering medical leave due to the stress level in their daily work.

#### **Recommendation 4**

We recommend that the TDSB:

- determine the appropriate levels of mental health staff needed in schools for key positions that support student mental health (e.g., social workers, child and youth workers, child and youth counsellors);
- hire the necessary positions to meet the determined staffing thresholds;
- investigate the root causes of why some administrators believe they are not supported in their roles; and
- develop and execute an action plan to address the findings of this root cause analysis of why some administrators believe they are not supported in their roles.

For the auditee's response, see **Recommendations and Auditee Responses**.

#### **4.1.5 Not All Schools Had Required Workplace Safety Programs or Workplace Violence Risk Assessments in Place to Protect Staff**

We found that the TDSB does not have a centralized process to ensure its schools have a workplace violence program and workplace violence risk assessments in place as required by the *Occupational Health and Safety Act* (OHSA).

The Ministry of Labour, Immigration, Training and Skills Development (Ministry of Labour), which is responsible for monitoring compliance with OHSA, performed 69 health and safety inspections at 42 TDSB schools from September 1, 2022, to August 31, 2023. The schools selected for these inspections included those where the Ministry was previously called to investigate or respond to injury reports, violent incidents or workplace refusals.

The inspections resulted in the TDSB being issued a total of 27 orders, 20 of which related to workplace violence at 13 of the 42 schools visited. All 20 orders were for violations of the OHSA and its regulations, specifically for not having a site-specific workplace violence program and/ or risk assessment/reassessment. For example, one school had no prior documented risk assessment and two had not updated their risk assessments in at least five years (since 2018).

Section 32.0.3 of the OHS Act requires all employers, including the TDSB and other school boards, to assess workplace violence risks that may arise from the nature of the workplace, type of work, or conditions of work. In a school setting, this could include risks to school staff from students attempting to cause physical violence.

We noted that in the ETFO survey discussed in **Section 4.1.1**, only 12% of TDSB teacher respondents reported that their school administrator conducts a risk assessment/reassessment in response to at least some cases of violent incidents, and a further 59% of teacher respondents reported that they did not know if risk assessments were conducted.

Section 32.0.2 of the OHS Act requires employers to have a workplace violence program to protect the health and safety of workers. The program must include measures to control workplace violence risks identified in the risk assessments. Employers must also develop and maintain documented processes for responding to workplace violence as it occurs (including how to summon immediate assistance) and investigating it after the fact. School boards must ensure that the above OHS Act requirements are met for all of their workplace sites (e.g., board offices, schools, classrooms, other work locations).

We found that the TDSB does not have a centralized process to ensure its schools have a workplace violence program and workplace violence risk assessments. A centralized process would ensure that schools are meeting OHS Act requirements and help schools proactively identify any concerns that could put staff and students at risk.

We reviewed the status of the current orders and found that as of May 1, 2024, the TDSB has complied with all of the workplace violence orders that were issued.

### **Recommendation 5**

We recommend that the TDSB:

- provide guidance to principals on meeting the *Occupational Health and Safety Act* requirements relating to workplace violence, including the need to maintain a workplace violence program, as well as clear expectations on items in workplace violence risk assessments, and how often the assessments should be performed; and
- implement a process to periodically (such as annually) check to ensure that all schools comply with the *Occupational Health and Safety Act* requirements.

For the auditee's response, see **Recommendations and Auditee Responses**.

#### 4.1.6 Many Schools Are Not Reporting That They Have Performed the Required Number of Fire and Lockdown Drills

The TDSB has not ensured that mandatory fire and lockdown drills are being performed as expected in all schools. In 2022/23, more than a third of schools did not document performing at least one of these drills at the frequency the TDSB expected.

Fire and lockdown drills are important for maintaining student and staff safety. These drills are practised to train staff and students on how to respond in the case of a real emergency, such as a fire or gas leak inside the school, or other incident or threat to safety inside or outside the school building.

In 2022/23, 15 real fire evacuations took place across all TDSB schools. From 2017/18 to 2022/23, a total of 62 real lockdowns occurred, 27 (or 44%) of which took place in 2022/23.

Per TDSB policy and procedures, principals are responsible for arranging and overseeing practice drills, and ensuring they are properly documented. The TDSB uses a centralized, online system for principals to record these drills once they are completed. Through this system, the TDSB can track and monitor whether or not schools have performed and submitted documentation of their drills.

The Fire Code (Ontario Regulation 213/07, section 2.8) requires schools to conduct regular fire drills with a total evacuation of all building occupants at least six times a year, three in the fall term and three in the spring term, while school is in session between September and June.

Our review of data records for all schools indicated that in 2022/23, 230 (40%) of the 582 TDSB schools that operated from September to June did not record holding the minimum required number of fire drills in the fall and spring terms, with 28 (almost 5%) of those schools not recording any drills conducted during either term. Between 2017/18 and 2022/23, 57% of schools on average did not record completing the necessary number of fire drills, with 6% on average not reporting performing at least one fire drill during the year. If 2019/20 and 2020/21 are not considered (as school operations were more significantly impacted in those years as a result of COVID-19), for the remaining years 38% of schools on average did not record completing the necessary number of fire drills, with 6% on average not reporting performing at least one fire drill during the year.

TDSB policy requires each school to practise lockdown drills twice a year. Unlike a fire, a lockdown is a response to an emergency situation where steps are taken to isolate students and staff from danger by having everyone remain inside the building until the safety threat has passed. TDSB policy outlines various precautions and steps to be taken during lockdown drills, such as ensuring doors are closed, locked and/or barricaded (if possible), lights are turned off, students/staff remain silent, and student cell phones are turned off.

We found that in 2022/23, 177 (30%) of the 582 TDSB schools did not record holding the minimum required number of lockdown drills, with 63 (11%) of the schools not recording any of the expected drills during the year. Between 2017/18 and 2022/23, about 50% of schools on average did not record completing the required number of lockdown drills, with 18% on average not

recording completing at least one lockdown drill during the year. If 2019/20 and 2020/21 are not considered, for the remaining years, 31% of schools on average did not record completing the necessary number of lockdown drills, with 16% on average not reporting performing at least one lockdown drill during the year.

According to the TDSB, many schools did not record holding the minimum number of fire and lockdown drills in 2022/23, partly because that school year was the first year many schools in Toronto reopened after the pandemic and schools had difficulty scheduling the drills with fire departments due to simultaneous requests. Additionally, some schools may have conducted drills but not documented them in the system appropriately.

Overall, we found the TDSB does not have an effective process to monitor and ensure the required number of fire and lockdown drills are performed by each school, each year. Also, the TDSB does not conduct any assessments to determine whether the drills are being carried out by schools correctly (in line with its policy).

### **Recommendation 6**

We recommend that the TDSB:

- implement a process to monitor annually that schools are completing the required number of fire and lockdown drills and take action with any schools where this is not occurring; and
- establish and follow a process to ensure the drills are carried out in accordance with the requirements outlined in the TDSB policy and procedures.

For the auditee's response, see [\*\*Recommendations and Auditee Responses\*\*](#).

#### **4.1.7 TDSB Does Not Periodically Check Criminal History or Evidence of Past Misconduct for Staff Who Are in Close Contact with Students**

We found the TDSB does not have a process in place to periodically perform criminal background checks of its employees or contractors who come into direct contact with students on a regular basis. The TDSB obtains a criminal background check only at the start of an individual's employment or contract or when an individual moves to another school, which are the times when a criminal background check must occur as per legislative requirements. After the initial check, employees and contractors are required to provide a self-reported Annual Offence Declaration, listing all of their criminal convictions, if any, up to the date of the declaration by June 30 of every year.

The TDSB started collecting criminal background checks after the Ontario government introduced a regulation (521/01 Collection of Personal Information under the *Education Act*) in 2003, which

required all school boards in Ontario to obtain a criminal background check before hiring an individual. Prior to 2003, a criminal background check was not obtained even at the hiring stage. As a result, we estimated that about 23% of current TDSB employees, who joined the TDSB prior to 2003, do not have a criminal background check on file.

Regulation 521/01 does not require school boards to conduct periodic background checks subsequent to an employee's hiring. In comparison, both British Columbia and Alberta require all educators to authorize a criminal record check every five years. Similarly, in Ontario, early childhood educators and educational assistants working in child-care settings are also required to have an updated police background check performed once every five years and provide declaration of convictions for every year that background checks are not required.

### **Annual Offence Declarations Are Not Always Completed**

From 2018/19 to 2022/23, 16%, or 31,425 of the 199,193 annual declarations that should have been provided to the TDSB were not completed. Although completing the Annual Offence Declaration is a legislative requirement, we found that the same approximately 2,300 employees consistently did not complete their declaration between 2018/19 and 2022/23, despite being employed by the TDSB during this entire period.

While the TDSB sends multiple communications to staff to have them complete the Annual Offence Declaration each year, it has no policy in place to identify steps that should be taken if employees do not provide the declaration on time or after receiving multiple reminders to complete it.

We found that even when a declaration is submitted, it is hard to assess whether the TDSB has complete information on criminal convictions of its staff. In 2022/23, only seven out of approximately 40,000 staff declared they had a criminal conviction since their last declaration. Without a periodic criminal background check, the TDSB would not be able to identify any potential false declarations.

### **No Guidelines to Consistently Assess Criminal Convictions**

We found the TDSB does not have a formal policy or guidelines to consistently assess both new hires and existing staff who have criminal convictions. Currently, it is up to the manager or staffing officer to decide whether or not to hire or keep the staff employed. The TDSB told us that while the manager ultimately makes that decision, the manager will typically consult with other departments such as labour relations, legal services and investigations in making their determination. We found that without a formal policy or guideline, the TDSB was inconsistent in addressing criminal convictions declared by employees.

For example, in 2022/23, seven staff declared their criminal convictions on their Annual Offence Declaration form. Some of the convictions they declared included driving under the influence, harassment and assault with a weapon. One staff was terminated following an investigation into the employee's declaration, while two were interviewed by their respective managers and allowed

to continue employment. For the remaining four staff, the TDSB was unable to provide evidence that any action was taken as a result of these declarations. All four staff were active as of August 31, 2023. It is not clear why different processes are being followed in each of the above cases.

### **TDSB Was Not Aware of All Professional Misconduct or Incompetence Found with Its Teachers by the Professional Review Body**

The TDSB has a process in place to investigate allegations of professional misconduct of TDSB staff that it is made aware of. These investigations may result in the staff being disciplined and a report sent to the Ontario College of Teachers, as appropriate. In addition to investigating complaints referred by the TDSB, the Ontario College of Teachers may also engage in its own investigations of professional misconduct and incompetence based on complaints it receives from other sources. We found that the TDSB does not currently have a process to regularly review the disciplinary decisions made by the Ontario College of Teachers against its educators to ensure that instances of professional misconduct and incompetence are identified and acted on appropriately.

The Ontario College of Teachers posts on its website the names of teachers the college has found to be guilty of professional misconduct or incompetence. As of May 2024, 1,480 teachers, including 17 current TDSB employees, were on this list.

When asked about these employees, the TDSB said it did not have documentation to support it was aware and had done its own analysis for four of the 17 teachers found guilty of professional misconduct or incompetence. Three of these instances relate to teachers found guilty of professional misconduct or incompetence while working for a different school board prior to being hired by the TDSB. The other instance relates to an employee who was employed by the TDSB at the time the investigation occurred.

While the TDSB believes it would have been aware of this situation at the time, it was unable to provide documentation to support this. These misconducts included knowingly purchasing stolen goods from students, depositing a money order collected for a school trip from a student into their personal account, engaging in inappropriate comments about a student and sharing inappropriate details of their personal life with students. We also noted that one of these four employees never had a criminal background check done, since they joined the TDSB before 2003.

### **Recommendation 7**

We recommend that the TDSB:

- develop and implement a policy to identify steps that should be taken if employees and contractors do not provide the Annual Offence Declaration when they are required to;
- work with the Ministry of Education to put in place a process to perform more frequent police background checks on employees (such as once every five years);
- establish and implement a policy on how individuals with a criminal history should be assessed to determine whether they are fit for employment at the TDSB; and

- establish a process to identify and act appropriately on all disciplinary actions taken by the Ontario College of Teachers against teachers employed by the TDSB, including instances where disciplinary actions were taken prior to the teacher being employed by the TDSB.

For the auditee's response, see **Recommendations and Auditee Responses**.

## 4.2 Financial Management

Between 2011/12 and 2020/21, the TDSB consistently had annual operating surpluses (where revenue exceeded expenses in the year). The TDSB had an annual operating deficit of about \$88 million in 2021/22 and about \$42 million in 2022/23 (without incorporating a change to accounting standards in 2022/23 that resulted in asset retirement obligations being recognized on the financial statements that previously were not). In total, 10 of the 72 school boards had an annual operating deficit in both of those years without incorporating the 2022/23 accounting standard change for asset retirement obligations.

As Canada's largest school board, the TDSB has unique financial challenges. We were told by the TDSB that lower enrolments (see **Figure 2**), aging infrastructure, and higher wages and benefits for staff are contributing to these challenges. TDSB also offers programming and services that receive little or no specific funding from the Ministry. For example, in 2022/23, TDSB offered general interest programming (available for members of the community to engage in meaningful learning opportunities) as well as permits to community groups and organizations to use TDSB facilities that it estimated cost over \$7 million more to provide than the revenue it generated to provide these programs and services.

In this section, we analyze some of the areas of the TDSB's financial position (**Sections 4.2.1–4.2.3**).

### 4.2.1 TDSB Does Not Regularly Assess Staffing Costs by School to Inform Operational Decision-Making

In the past, the TDSB regularly prepared a report on each of its schools' operating costs, on a per student basis. The report considered each school's enrolment information and staffing and facility maintenance costs. The TDSB informed us that it stopped preparing the report in 2019/20, as the report was very labour intensive to perform (see **Section 4.4.3**) and could no longer be used to help support closing schools due to the provincial moratorium on school closures (see **Section 4.3.2**).

We performed an analysis of staffing cost per student, per school, for 2022/23 using the TDSB's data. We found a wide range of staffing costs (on a per student basis) among different types of schools and within the same type of school.

For example, the average school staffing cost per student for TDSB elementary schools was about \$9,221, with a range from about \$4,769 to \$18,357 per student among all elementary schools. For secondary schools, the average staffing cost per student for regular TDSB secondary schools (collegiate institutions) was about \$8,562, with a range from about \$6,615 to \$18,346 per student among all collegiate institutions. See **Appendix 4** for a more detailed breakdown of staffing cost per student (average and range) by school type.

We also noted, and expected, that schools with higher enrolment generally have lower staffing costs per student (**Figure 10**); this is the case for both regular elementary schools and collegiate institutions.

**Figure 10: Average Cost per Student of Regular Elementary Schools and Collegiate Institutes by Student Enrolment, 2022/23**

Source of data: TDSB

Enrolment	Schools (#)	Avg Cost per Student (\$)	Cost per Student Range (\$)	
<b>Regular Elementary Schools</b>				
≤200 students	65	12,352	8,376	18,358
201–400 students	230	9,517	4,768	13,703
>400 students	141	8,542	5,930	12,135
<b>Avg and Range of Costs</b>		<b>9,221</b>	<b>4,768</b>	<b>18,358</b>
<b>Collegiate Institutes</b>				
≤800 students	18	10,396	7,673	18,346
801–1,000 students	14	8,984	6,614	11,470
>1,000 students	28	7,887	6,817	10,229
<b>Avg and Range of Costs</b>		<b>8,560</b>	<b>6,614</b>	<b>18,346</b>

### Recommendation 8

We recommend that the TDSB and the Ministry of Education work together to understand whether the TDSB has a structural funding deficit and how the TDSB’s unique circumstances play a role in its financial challenges.

For the auditee’s response, see [Recommendations and Auditee Responses](#).

### Recommendation 9

We recommend that the TDSB:

- regularly assess and analyze the funding and operating costs of its schools on a per student basis to determine if they are meeting the needs of all students as cost-efficiently as possible;
- automate this reporting process on each of its schools’ operating costs on a per student basis to help with understanding trends by school;
- regularly assess the programs and services TDSB currently delivers that are not fully funded (such as general interest programs and permit fees for community groups and organizations to use TDSB facilities); and
- redesign the programs and services or fees charged for them so that they can be offered on a cost-recovery basis.

For the auditee’s response, see [Recommendations and Auditee Responses](#).

## 4.2.2 The Use and Cost of Sick Days at TDSB Are Increasing

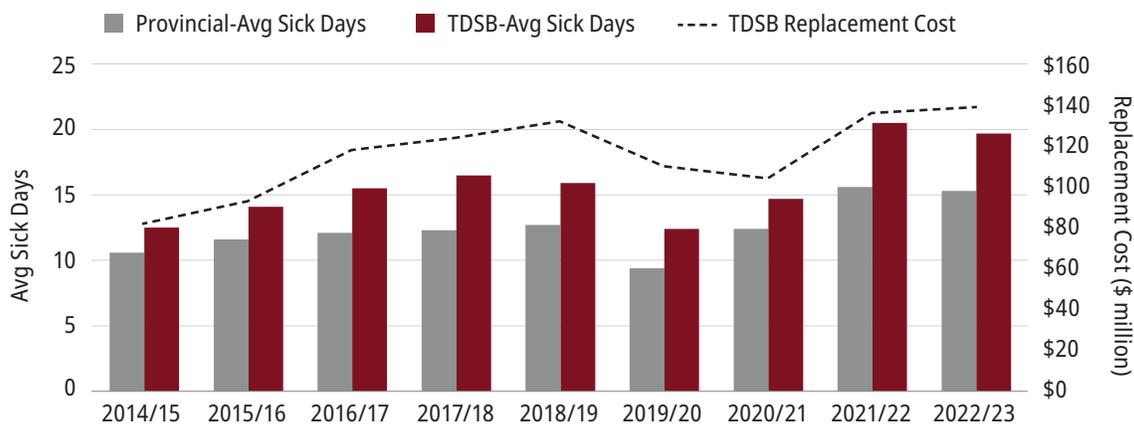
We found that sick days used by TDSB employees, and the associated replacement cost of those employees while not working, has increased over time and exceeded the estimated average sick days of school boards in Ontario.

Every year, employees of provincial school boards are entitled to 11 sick days paid at 100% of the employee’s salary, and an additional 120 sick days paid at 90% of the employee’s salary. Between 2014/15 and 2022/23, the average number of sick days taken by TDSB employees per year increased by 58%, from 12.5 to 19.7 days (**Figure 11**). In comparison, in 2022/23, the best estimate of the provincial average was 15.3 days, which is based on the 60 other school boards, beside the TDSB, that participated in a sick day analysis by School Boards’ Co-operative Incorporated, a co-operative comprising the provincial school boards. This was 4.4 days fewer than the TDSB’s average per employee. In 2014/15, the corresponding gap in sick days between the TDSB and the provincial average (excluding the TDSB) was just under two days, which shows that the gap is growing.

As a result of increasing sick day use by employees, the TDSB’s cost of replacement workers (e.g., supply teachers) also increased. From 2014/15 to 2022/23, the cost went up by about 70%, from \$82 million to \$139 million. In 2022/23, Ministry funding to the TDSB through the Grants for Student Needs included approximately \$120 million to pay for the cost of replacement staff. The shortfall of approximately \$19 million had to be covered by funding from other areas.

**Figure 11: Average Number of Sick Days per TDSB Employee and Total Replacement Cost, 2014/15–2022/23**

Source of data: School Boards’ Co-operative Inc. and TDSB



Note: The provincial average for each year was derived from all school boards that participated in the School Boards’ Co-operative Inc.’s absence study (excluding the TDSB). From 2014/15 to 2020/21, 56 (almost 78%) of the 72 school boards participated in the study, while in 2022/23, 60 (about 83%) of the 72 school boards participated. The TDSB participated in the study in each year assessed.

### **Practices to Reduce Sick Day Use Are Not Being Utilized**

We found that the lack of a formal attendance management program, an insufficient number of disability case workers, and the TDSB's lax processes around the collection and review of medical notes have all contributed to the increase in sick leave use and related costs.

Despite being the largest school board in Canada with over 40,000 employees, which represents over 28,000 FTE employees, the TDSB does not have a formal attendance management program to improve staff attendance. Such a program usually involves analyzing employee attendance and investigating any unusual trends in sick day use; working with staff members to improve their attendance; and enforcing progressive disciplinary actions, ranging from warnings to termination, for staff members found to be using sick days inappropriately. The TDSB conducted about six investigations per year on suspected sick day abuse over the 10 years from July 2012 to December 2022, all of which were initiated in response to complaints it received; none were initiated as a result of its own analysis.

In contrast, the York Region District School Board (YRDSB) has a formal attendance management program. Its attendance support team regularly analyzes sick leave data to identify employees who took 11 or more total sick days over three separate occurrences during a school year. This information is shared with superintendents and managers of employees, including principals. Managers then have a supportive conversation with their employees and provide them with resources to reduce absenteeism. If employees provide suitable medical documentation for absences, those absences are not included in the above analysis.

In addition, sick day data analyzed by the YRDSB's attendance support team is used to initiate potential sick leave abuse investigations. In 2022/23, the YRDSB's average sick days per permanent employee was 17.8 days; this is about two days less than the TDSB's average but still above the provincial average of 15.9 days (including the TDSB).

For over a decade, the TDSB has been made aware of increasing sick day costs and the importance of implementing an attendance management program. In 2012, the TDSB hired a consultant to review its operations to identify areas for cost savings and efficiencies. One of the consultant's recommendations was that the TDSB implement a formal attendance management program to reduce staff sick day use. The TDSB has still not implemented the program. It told us that an attendance management program was considered but not implemented due to insufficient resources in its budget. The TDSB is not provided dedicated funding from the Ministry to support such a program; however, it has the discretion to use its operating funding to implement such an initiative.

We also found that the TDSB does not have a sufficient number of disability case administrators to cover the existing case load. The recommended case load per disability case administrator is approximately 250 per year, according to best practices identified by School Boards' Co-operative Incorporated. In 2022/23, the TDSB had only 11 such employees, who each worked on about 540 cases.

Disability case administrators are responsible for reviewing medical documentation from TDSB staff once they are off for more than five consecutive days, which is the earliest this can be requested per provincially negotiated collective agreements for unionized school board employees. They also facilitate the employee's return to work by collaborating with the supervisor or principal on the employee's medical accommodation needs, e.g., by modifying work duties and schedules and ordering accommodation equipment as needed.

The disability case administrators that we spoke with at the TDSB identified that due to their workload, they may have difficulty responding to inquiries from employees and other management staff in a timely manner. Closing a case file may also be delayed because of the time it takes to follow up with the large number of employees they are responsible for to obtain the required paperwork. As a result, even when a staff member is ready to return to work, the TDSB is sometimes unable to accommodate this on a timely basis. Between 2018/19 and 2022/23, we noted the unions filed 109 grievances on behalf of employees for failing to return the employee to work in a timely manner.

We found that in 16 out of a sample of 30 instances where TDSB staff were sick for more than five consecutive days in 2022/23, the TDSB did not collect a medical note for the absence. Supervisors or principals are responsible for initially recording staff absences in the TDSB's absence management system and notifying disability case administrators once an absence lasts longer than five consecutive days. It is unclear who is ultimately responsible for obtaining the medical documentation. The TDSB told us this is a shared responsibility and both the supervisor and disability case administrators can request the medical documentation, but it does not have a clear policy stating this or outlining a responsible party.

The Toronto Catholic District School Board (TCDSB) informed us its attendance tracking system automatically notifies a disability case administrator as soon as an employee absence exceeds five consecutive days. The medical certificate/form is emailed to the employee with the request that the employee have it be completed to substantiate the absence. The TCDSB informed us that its disability case administrators follow up with staff on the 10th day of an absence if a medical note has not been received to confirm when it will be submitted.

We estimated that between 2014/15 and 2022/23, the TDSB would have saved approximately \$220 million (\$24 million annually) in replacement costs if the TDSB's average sick days had been in line with the estimated provincial average (excluding the TDSB).

### Fewer Sick Days Are Being Covered by Supply Teachers

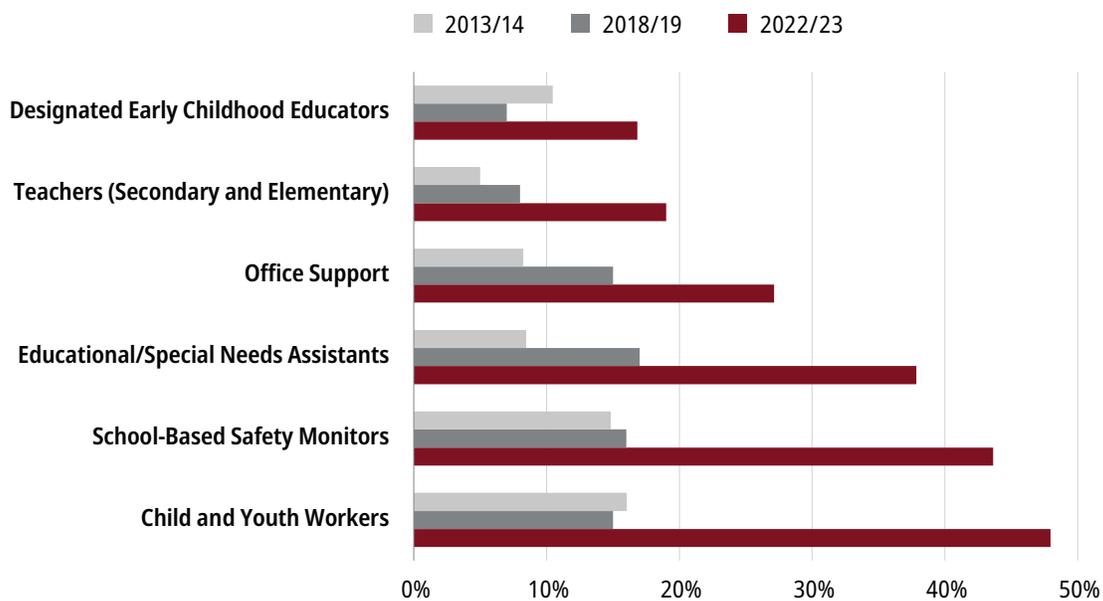
Between 2014/15 and 2019/20, TDSB schools were unable to find a supply teacher to cover approximately 5% of the time a teacher was absent. This grew to about 20% since the COVID-19 pandemic, with a supply teacher not being available to cover 84,381 of 437,672 teacher absences in 2022/23. In these cases, students may be supervised by a principal or vice-principal. Sometimes they are supervised by other TDSB staff, such as emergency replacement workers, who are not required to have teaching qualifications, which can negatively impact student learning.

We also noted that generally, special education classes had the highest percentage of absences not covered by a supply teacher. According to TDSB data, the greatest number of sick days were taken by educational and special needs assistants, who generally work with special education students and were one of the hardest groups to replace. In 2022/23, educational assistants used an average of 27 sick days; the TDSB could not find a replacement for about 38% of those absences.

The TDSB has also had difficulty finding replacement staff for positions such as child and youth workers and school-based safety monitors (**Figure 12**). In 2022/23, the TDSB could not find a replacement for child and youth workers 48% of the time. Collectively, the absences not covered for the select positions included in **Figure 12** increased from 9% in 2013/14 to 32% in 2022/23. High absenteeism in these positions can also negatively impact students, e.g., if those needing help from a child and youth worker to overcome social, emotional or physical challenges cannot access these supports or may not be able to attend school without them.

**Figure 12: Percentage of Absences Not Covered by Replacement Staff by Employee Group, 2013/14, 2018/19 and 2022/23**

Source of data: TDSB



## Recommendation 10

We recommend that the TDSB:

- implement an attendance management program (involving trend analysis of absences, initiation of potential sick leave abuse investigations where sick day use appears unreasonable, and a follow-up process for staff who use more than a determined threshold number of sick days and/or occurrences of sick leave each school year);
- have the system assign the disability case worker and track the medical information form;
- report the attendance information to managers to have a supportive conversation with their employees and provide them with resources to reduce absenteeism;
- develop and implement a plan to act on key overall issues identified from an assessment of factors contributing to increased sick day use;
- determine and hire the appropriate number of disability case administrators based on best practice;
- recruit an adequate roster of supply teachers, educational and special needs assistants, and child and youth workers to be on standby to cover absences; and
- clarify policies and educate staff on the roles and responsibilities of each department involved in the absence management process, and make the disability case administrator responsible for the follow-up on the collection of medical notes once an employee is sick for more than five consecutive days.

For the auditee's response, see [Recommendations and Auditee Responses](#).

### 4.2.3 Principals and Vice-Principals Are Frequently Placed on Lengthy Paid Leaves While under Investigation

Based on the TDSB's records, between 2018/19 and 2022/23, the TDSB initiated 76 investigations on 66 principals and vice-principals, also known as administrators (some were investigated more than once). The most common reasons for the investigations were for allegations of failing to respond to well-being concerns of students, discrimination based on colour, race and gender, and workplace harassment.

According to TDSB policy, when a complaint is filed against an administrator, the TDSB decides whether to separate the parties involved in the complaint. Administrators can be temporarily transferred to another school or the TDSB's head office, or an alternative arrangement may be made so they can work in the same location as long as they do not have any contact with the complainant. The TDSB also considers staff and student health and safety concerns when making these decisions.

Per TDSB policy, these administrators should only be put on paid leave on rare occasions, when it is inappropriate for them to remain at the TDSB while under investigation. However, we found that in 60 (79%) of the 76 investigations initiated between 2018/19 and 2022/23, the TDSB placed a total of 53 administrators (some of whom were investigated more than one time) on paid leave. These paid leaves ranged from one day to 1,218 days (more than three years).

The TDSB informed us that the investigation that took 1,218 days to complete required meeting with over 45 witnesses one or more times, which delayed the investigation. The investigation found the allegations against the administrator were partially substantiated.

We sampled 15 paid leave investigations and noted that the TDSB was unable to provide us with documentation to demonstrate that placing the administrators on paid leave was the necessary course of action.

Placing an administrator on paid leave is an important decision as it affects the administrator's mental well-being, impacts other staff and students, and has a financial cost to the TDSB. For a decision with such consequences, we would expect the school board to have proper documentation, at a minimum, to justify its decision.

The TDSB's internal policy on human rights investigations states that an investigation is to be completed within 150 days (almost five months) of being assigned to an investigator. Of the 60 paid leave investigations, 51 of them were completed by the end of our audit work. Of these, 19 (37%) took longer than 150 days to complete, and 10 of these took more than a year to complete. In one of the investigations we reviewed, an administrator was placed on paid leave in 2022. It took over 200 days to complete the investigation, which found that the allegation was not substantiated.

The TDSB told us that reasons for these delays include its investigation team's current workload, employee turnover in the investigation team, and a lack of continuity between when an investigator leaves and when a new investigator takes over an investigation.

As of August 31, 2023, the TDSB had paid approximately \$4.3 million to 53 administrators while they were on paid leave for investigations that started between 2018/19 and 2022/23.

The Ontario Principals' Council (OPC), an association representing more than 5,400 principals and vice-principals in Ontario, sent the TDSB multiple letters between 2021 and 2023 expressing its concern with the board's delays in completing investigations. The OPC was concerned that the TDSB was placing administrators on paid leave under unwarranted circumstances for lengthy periods due to those delays. The OPC was also concerned that the delays were significantly affecting the emotional well-being of its administrators because often in these cases they become disconnected from their colleagues and friends, and their reputations are tarnished.

### **Recommendation 11**

We recommend that the TDSB:

- with school safety as the paramount focus, establish, document and follow a set of circumstances under which the TDSB will consider placing an employee on paid leave while the employee is under investigation;
- maintain and retain appropriate rationale for why an administrator is being placed on paid leave in accordance with the TDSB's records retention schedule;
- perform a jurisdictional scan of other school boards to understand best practices in investigation procedures, including appropriate timeline targets and staffing levels for investigators, and make changes as deemed necessary to complete more timely investigations; and
- update the TDSB's policies and procedures for the above recommendations.

For the auditee's response, see **Recommendations and Auditee Responses**.

#### 4.2.4 TDSB Improved Procurement Controls to Save Costs

The TDSB has its own in-house construction trades who can do small- and medium-sized maintenance and repairs of school buildings and related components. For large projects, or if in-house trades do not have the expertise to perform the work, the TDSB hires external contractors.

In 2019, the TDSB initiated a third-party investigation into some of its repair and maintenance procurements after a subcontractor identified that the primary contractor had not paid them when the TDSB had paid the primary contractor. The third-party consulting firm submitted a report to the TDSB in 2021 identifying a number of deficiencies in the TDSB's procurement controls. These included certain vendors adding abnormally high mark-ups on work performed by their subcontractors, and the TDSB awarding contracts inappropriately, e.g., by disqualifying a contractor for work who had the lowest bid submitted for an invalid reason and selecting a different contractor to do the work that had bid a higher amount.

The third-party consulting firm made 14 recommendations to the TDSB to improve its procurement controls, including those related to the TDSB maintaining a pre-qualified vendor lists, improving its processes for the tendering of projects and monitoring of project costs, conducting post-project reviews, and improving its employee hiring process for positions related to procurement at the TDSB. As of August 31, 2023, we noted the TDSB had implemented 12 of the recommendations (see **Appendix 5** for a detailed summary).

We noted that changes to the TDSB's procurement process made as a result of this report reduced cost overruns on repair and maintenance projects. Between 2017/18 and 2019/20, the actual cost for repairs and maintenance projects where TDSB procured contractors was \$14 million (3%) more than what TDSB had budgeted. Between 2020/21 and 2022/23, the actual cost was \$28 million (8%) less than the TDSB's original budgeted cost of \$357 million.

The TDSB had not yet implemented two recommendations relating to the use of construction management services contracts, which the TDSB identified as having been used only twice in the past decade to help manage large construction projects. The TDSB informed us it had not yet developed related policies and procedures for the use of these contracts because they have not been used often.

## 4.3 Capital

Major capital projects include the construction of new schools or buildings and new building additions and/or major renovations to existing infrastructure. These projects are done, for instance, to address accommodation pressures, replace schools due to their condition, support past consolidation decisions, provide access to French-language education in underserved areas, and create new or renovated licensed child-care spaces in schools.

Repairs and maintenance projects, which are referred to as “renewal projects” are funded by the Ministry’s School Condition Improvement (SCI) and School Renewal Allocation (SRA) funding programs. Major capital projects are funded through the Ministry’s Capital Priorities Program annually through an intake process and assessed accordingly.

### 4.3.1 TDSB Does Not Have a Long-Term Capital Plan

The TDSB does not have a long-term capital plan with clear goals and objectives to guide it in using its capital funding as efficiently and effectively as possible. Instead, we found that the TDSB’s new capital, repairs and maintenance plans focus on work to be started over the next fiscal year.

As of August 31, 2023, the TDSB estimated that it had a total renewal needs backlog of about \$4.1 billion. This slightly increased from August 31, 2017, when it estimated that its backlog was about \$4.0 billion. About 9% of the items in the backlog, totalling about \$464 million, were deemed urgent, e.g., repairs to building systems important to the building’s operation that are in critical condition and have surpassed their useful service life were on the list. See **Figure 13** for the TDSB’s repair backlog by priority level. We noted that emergency repairs were addressed in a manner that maintained staff and student safety.

In addition to the repair backlog, the TDSB has plans to replace 46 school roofs that contain reinforced autoclaved aerated concrete. Roofing made of this material was identified by an engineering report of the Ontario Science Centre as having the potential to degrade due to water infiltration. The TDSB plans to replace all such roofs by 2029 at a total estimated cost of almost \$200 million. This is to be funded out of TDSB’s existing capital funding programs (SCI and SRA). The TDSB’s assessment of these roofs identifies that it is safe to be at these schools given the roofs’ present condition and they do not represent an imminent safety risk to students or staff. The roofs continue to be monitored and have snowfall removed from them whenever a heavy snowfall occurs.

### **TDSB Has Not Used Millions in Reserves Available for Repairs and Maintenance**

As of August 31, 2023, the TDSB had not used approximately \$607 million in funding and reserves it had available to help address its renewal needs backlog. Almost \$307 million of this relates to funding the TDSB received from the Ministry for capital repairs under the SCI or SRA funding programs, and \$300 million relates to funding available from the sale of capital assets (called

**Figure 13: TDSB's Renewal Needs Backlog by Priority Level, as of August 31, 2023**

Source of data: TDSB

Priority*	Backlog Items (#)	Backlog Estimated Cost (\$ million)	Backlog Items (%)	Backlog Cost (%)
Low	3,844	507	15	12
Medium	5,172	789	21	19
High	13,747	2,375	55	58
Urgent	2,194	464	9	11
<b>Total</b>	<b>24,957</b>	<b>4,135</b>	<b>100</b>	<b>100</b>

Note: One repair (a rooftop duct system repair at an elementary school estimated to cost about \$22,000) was not ranked by the TDSB and is not included in the above table.

\* Priority levels are defined as follows:

- **Low** – Building systems that are in fair or good condition with very low importance to the operation of the building (e.g., wall partitions, interior).
- **Medium** – Building systems that are in fair condition with low importance to the operation of the building (e.g., floor finishes, washroom partitions, millwork).
- **High** – Building systems that are in critical or poor condition and their importance to the operation of the building is less than those classified as “urgent” (e.g., brick work, exterior doors and windows, rooftop units).
- **Urgent** – Building systems that are in critical condition and have surpassed their useful service life. These systems are very important to the operation of the building (e.g., boilers, fire alarm, sprinkler system, roofing).

For **high**- and **urgent**-priority repairs, there is no specific time frame to repair/replace these systems but such work is recommended to be done as soon as funding becomes available.

**Figure 14: TDSB's Unused School Condition Improvement (SCI), School Renewal Allocation (SRA) and Proceeds of Disposition Funds, 2017/18–2022/23 (\$ million)**

Source of data: Ministry of Education

Funding	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	6-Year Change (%)
Accumulated Unused SCI Funding	172	164	255	356	365	289	68
Accumulated Unused SRA Funding	12	4	5	11	15	18	50
Accumulated Unused Proceeds of Disposition	88	147	177	172	319	300	241
<b>Total</b>	<b>272</b>	<b>315</b>	<b>437</b>	<b>539</b>	<b>699</b>	<b>607</b>	

proceeds of disposition). This is more than double (an increase of 123%) the \$272 million in reserves available for its renewal needs backlog as of August 31, 2018 (**Figure 14**).

TDSB staff informed us that various commitments against these reserves had already been made, including committed purchase orders and work completed by vendors who had not issued invoices for work they had already performed. When these commitments are removed from the \$607 million in funding and reserves identified above, the amount available is reduced to almost \$309 million in 2022/23.

TDSB staff informed us the TDSB is not able to use all of its available repair and maintenance funding annually as it is limited by what work can be completed during the summer months when fewer staff and students are present, when it is safer to do some repair and maintenance work.

The TDSB also noted longer wait times to receive equipment needed for repair and renewal work due to supply chain issues that had resulted from the COVID-19 pandemic. Lastly, the Ministry of Education in November 2020 announced \$656 million in time-limited funding for school boards to implement critical infrastructure projects during the COVID-19 pandemic. The terms of the funding required that projects be completed by December 31, 2023, and resulted in the TDSB redirecting a portion of its construction capacity toward their completion.

### TDSB Buildings on Average Are in the Worst Condition in Ontario

As of August 31, 2023, according to third-party assessments of the condition of school buildings through the School Condition Assessment Program supported by the Ministry, the TDSB's buildings were on average in worse condition than those of all other school boards in Ontario.

The Ministry uses the Facility Condition Index (FCI) to measure the condition of school buildings. The FCI is calculated by dividing a school's estimated five-year renewal needs by the replacement value of the school. The five-year renewal needs are based on an assessment made by an external contractor hired by the Ministry, with the goal of assessing each school once every five years.

The replacement value is based on a standard formula used by the Ministry to estimate how much a new building would cost to house the same number of students as currently attend the school. As this is based on a Ministry space benchmark, it can result in a replacement school being smaller than the original building.

As of August 2023, the TDSB's FCI for all its school buildings was 51%. This means the estimated cost of repairs required over the next five years at the TDSB is equivalent to over half the estimated cost to replace all of its buildings based on the Ministry's standard formula. See **Figure 15** for a breakdown of TDSB buildings by FCI. This compares with an average FCI of about 25% for all other school boards, with 44 of the 72 school boards having an average FCI of 30% or lower.

**Figure 15: Distribution of TDSB School Buildings by Facility Condition Index (FCI), as of August 31, 2023**

Source of data: Ministry of Education

FCI (%)	School Buildings	
	(#)	(%)
<10	11	2
10-20	23	4
21-30	41	8
31-40	78	14
41-50	127	23
>50	259	48
Not Assessed	7	1
<b>Total</b>	<b>546</b>	<b>100</b>

## The TDSB Can Utilize Better Practices in Long-Term Capital Planning

A long-term capital plan would allow the TDSB to allocate its available funding toward priorities for new capital, including those that address accommodation pressures in its schools as well as the repairs and maintenance of its existing buildings over multiple years. Such a plan could be integrated with the TDSB's annual program and accommodation review, which focuses on operational issues such as what programming should be offered in schools over the next decade. The review also identifies projected utilization rates for elementary and secondary schools for the next decade, and includes enrolment projections for 20 years into the future.

We spoke with other school boards to understand their capital planning processes and noted practices that the TDSB could consider implementing:

- » The YRDSB estimates its yearly allocation of funds available for school renewal and school condition improvement for the next 10 years. It also includes financial estimates for projects approved by its Board of Trustees for that same 10-year period. This helps the YRDSB more effectively plan work based on the available resources available each year.
- » The TCDSB has established criteria for consistently scoring and ranking potential capital projects. The TCDSB told us it provides this information to its Board of Trustees as part of its process for deciding which capital projects to submit to the Ministry's Capital Priorities Program. In contrast, the TDSB does not have effective processes for evaluating capital projects to determine which ones it should prioritize obtaining Ministry funding for (discussed in **Section 4.3.3**).
- » The Hamilton-Wentworth District School Board (HWDSB) has an integrated long-term capital plan (called a "facilities plan") that includes long-term planning for program and accommodation, new capital, repairs, and maintenance information within one document. The HWDSB includes population and dwelling estimates out to 2051 and projected enrolment and potential site needs to 2033. It also identifies long-term goals and objectives for its facilities, such as proactively planning to maximize the life of assets. Its 2022 facilities plan aimed to reduce the number of its schools deemed to be in poor condition by at least 25% in 2024. As of June 2024, the HWDSB believed it had achieved this target and was awaiting the results of third-party building assessments to confirm this.

### Recommendation 12

We recommend that the TDSB:

- prepare and implement a multi-year (such as five or more years) capital plan that clearly identifies capital priority projects and plans to improve the condition of existing TDSB schools by using available funding; and

- integrate its operational, capital, repair and maintenance needs and planned activities to achieve the plan’s goals and objectives.

For the auditee’s response, see [Recommendations and Auditee Responses](#).

### 4.3.2 Cost of New Capital Projects Is Outpacing Ministry Funding

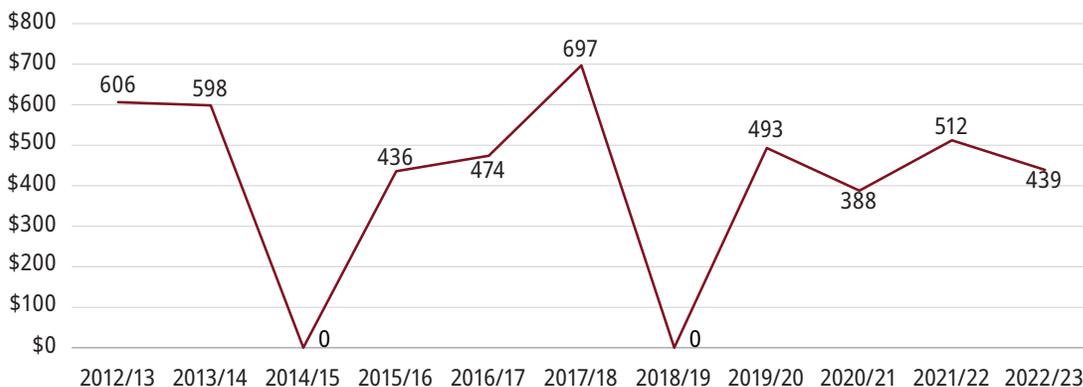
Between 2017/18 and 2022/23, the Ministry’s overall Capital Priorities Program funding to all school boards to address major capital needs decreased by 34%, from \$670 million to \$439 million. However, between 2017 and the third quarter of 2023, construction costs increased by 54% in Toronto (per Statistics Canada data on construction price indexes for non-residential buildings).

The Ministry informed us that 2017/18 saw abnormally high Capital Priorities Program funding, given the concern that no projects would be approved in the 2018/19 fiscal year due to the provincial election. In the 2014/15 election year, funding was also not provided. **Figure 16** provides a breakdown of the Capital Priorities Program funding to all school boards between 2012/13 and 2022/23.

For funding to have remained consistent with the four-year average (\$528.5 million) that the Ministry provided prior to 2017/18, while factoring in the construction cost increases since 2017 in Toronto, we estimate the funding needed to be closer to \$814 million, or about \$375 million more than what was provided in 2022/23. As discussed in **Section 4.3.5**, once the Ministry has approved a project, there is a process by which school boards can request and receive additional funding from the Ministry if the cost of an approved project is more than what was initially estimated.

**Figure 16: Ministry of Education’s Capital Priorities Program Funding to School Boards, 2012/13–2022/23 (\$ million)**

Source of data: Ministry of Education



Note: No Capital Priorities Program funding for new projects was provided in 2014/15 and 2018/19 due to provincial elections taking place.

### **Since 2017, School Boards in Ontario Cannot Close Underutilized Schools**

With approval from the Minister of Education, school boards can use proceeds obtained from the sale of assets, such as school buildings and associated land, to fund new construction projects. However, since June 2017, the TDSB (like all other school boards in the province) is not allowed to close any of its schools.

On June 28, 2017, the Ministry sent out a memorandum to all Directors of Education across the province regarding its Plan to Strengthen Rural and Northern Education. According to the Ministry, this plan was developed in response to feedback received during rural engagement to better support quality rural education, sustainable use of school space in rural communities and decision-making around school closures. With the intent to address rural and northern education, the memorandum placed a moratorium on school closures across the entire province, until the Ministry could revise the process used to identify schools for potential closure.

The Ministry did release guidelines related to the process in April 2018; however, the moratorium on school closures remained in effect at the time of our audit. In 2023/24, the TDSB identified five Pupil Accommodation Reviews it could conduct to identify schools that could be closed (such as when schools are underutilized and in poor condition) and another nine such reviews it could perform in 2024/25. However, the TDSB is unable to conduct the reviews as a result of the 2017 moratorium.

The TDSB considers how to optimize the utilization of all its schools as part of its annual program and accommodation review, which considers the needs of students in each neighbourhood and the programming that meets those needs. In some cases, the TDSB believes closing a school is the most appropriate action it should take. When low-enrolment schools are closed, their students usually enrol in schools with available capacity, and staffing cost per student falls. As explained in **Section 4.2.1**, schools with higher enrolments generally have lower staffing costs per student. If the TDSB was able to operate fewer schools, its maintenance and repair costs would likely fall as well. For example, the repair and maintenance costs for three of the schools that the TDSB wanted to perform a Pupil Accommodation Review on in 2023/24 were over \$662,000 in 2022/23.

#### **Recommendation 13**

We recommend that the Ministry of Education review its overall Capital Priorities Program funding used to initially approve school board capital projects to ensure that the full impact of rising construction prices, as well as challenges associated with school boards not being able to close schools, are factored in.

For the auditee's response, see **Recommendations and Auditee Responses**.

### 4.3.3 TDSB Is Not Submitting New Build Projects for Funding in Accordance with Ministry Eligibility Requirements

The TDSB must submit new build projects to the Ministry in accordance with the annual requirements that the Ministry sets forth in a funding memo sent to all school boards. For 2022/23, the TDSB was limited to submitting a maximum of five projects, making it important to submit projects that were eligible for funding and most likely to get approved.

The Ministry memo identifies minimum eligibility requirements it will consider when approving projects. We noted that since 2017/18, the Ministry has identified that projects proposed by school boards to address accommodation pressures must be where enrolment presently exceeds or is projected to persistently exceed capacity at a school or within a group of schools. In 2022/23, the Ministry identified that it will give priority consideration for funding to projects that are expected to have a pupil utilization of at least 100% for the school and surrounding area in the fifth year after the proposed school opening date.

The TDSB has several high-growth areas where overutilization of schools, beyond 100%, is predicted. For example, based on the TDSB's projected 2025 enrolment, two of its 22 school wards for elementary schools are projected to have utilization rates over 100%, and two of its 22 wards for secondary schools are projected to have utilization rates over 100%. Based on projected 2041 enrolments for each school, this is expected to grow to six wards for elementary schools and four wards for secondary schools. Therefore, it is important that the TDSB plans and prioritizes capital projects in these wards to prevent overcrowding in schools.

We expected the TDSB would have a formal set of criteria to evaluate and prioritize potential major capital projects, with consideration and weighting of the Ministry's eligibility requirements and any other factors the TDSB wished to prioritize. From this, we expected the TDSB would submit projects that met both its needs and the Ministry's minimum eligibility requirements. However, we found the TDSB does not have such processes in place.

As identified in **Section 4.3.1**, another board, the TCDSB, has established criteria for consistently scoring and ranking potential capital projects.

We reviewed a sample of 10 out of 36 submissions the TDSB has made to the Ministry's Capital Priorities Program since 2017/18 and found that four did not meet the program's minimum eligibility requirements. For example, every year since 2019/20 (excluding 2020/21, when the Ministry did not ask school boards to submit new projects and instead selected projects from the prior year's submissions), the TDSB has submitted the same project with a projected area utilization of approximately 85%. In 2022/23, the TDSB ranked the project as its top priority. We found the TDSB had not significantly changed the project or improved the submission since 2019/20. We also found the Ministry had not significantly changed its eligibility requirements during that period. The Ministry has not approved the project. Its review of the project in 2022/23 identified that the project was not recommended, as it was not an immediate need, other schools in the area had available capacity and projections suggested that future enrolment would remain stable.

The TDSB informed us that it selected projects for submission based on additional factors, including school condition and equity considerations. It also told us that it updates enrolment projections and reviews this information on an annual basis.

We inquired about other areas where the TDSB appears to be experiencing higher accommodation pressures. The TDSB told us it has not submitted projects in these areas due to a lack of available land for a building site.

#### **Recommendation 14**

We recommend that the TDSB develop and implement a formal quantifiable evaluation process for assessing potential capital business project submissions that meet the Ministry of Education's eligibility requirements.

For the auditee's response, see [Recommendations and Auditee Responses](#).

#### **4.3.4 Ministry Funds Some Capital Projects That Do Not Meet Its Eligibility Criteria Without Documentation as to Why**

The Ministry told us it typically reviews around 200 to 300 business case submissions each year from school boards for its Capital Priorities Program. Under this program, it approved 239 projects between 2017/18 and 2022/23, with a total value of \$2.5 billion. **Figure 16** identifies Capital Priorities Program funding for each year between 2012/13 and 2022/23.

All business cases are reviewed by Ministry analysts. The business case analysis is then consolidated into school board-specific presentations, which include project descriptions, analysis and recommendations that are reviewed by management.

The Ministry has established a framework for evaluating business case submissions, utilizing specific eligibility criteria and quantifiable metrics. For example, projects that are submitted to address accommodation pressures are generally assessed using factors such as the utilization rate and enrolment projections of individual and nearby schools.

Other metrics are also used to assess projects submitted under the Capital Priorities Program. For example, when projects are submitted for a replacement school as a result of the existing facility condition being poor, the Ministry uses factors such as Net Present Value and Internal Rate of Return to evaluate the business cases. Projects submitted to improve access to French language schools have considered French language enrolment and distances to existing French language schools.

We found that the Ministry does not have a way to quantitatively score each criterion used to assess projects in order to come up with an overall score that can be used to objectively rank each submission. As mentioned by the TDSB, factors such as equity considerations were used

to determine what projects they submitted for funding. The Ministry does not have a formalized way to consider this or other factors not related to its minimum eligibility requirements when determining which projects to fund.

The Ministry does not maintain documentation to support the specific reasons why projects were approved when they differed from what Ministry analysts recommended. We found that of the 47 projects approved across all school boards in 2019/20, 14 were subsequently approved despite being initially ranked by the Ministry analyst as “Do not recommend for further consideration.” The Ministry could not provide us with supporting documentation on why these projects were approved. We did not assess whether this happened in subsequent years, as the Ministry told us that it had not prepared consolidated information identifying which projects funded for these years were initially ranked by the Ministry analysis as “Do not recommend for further consideration,” and that doing so would be a large undertaking.

We found that in 2019/20, the Ministry ranked a TDSB business case proposing an addition to McKee Public School as “Do not recommend for further consideration” because the project was “not an immediate need and a lower priority request” and “there appears to be sufficient space available at nearby schools.” The project also did not meet the Ministry’s eligibility criterion of 100% area utilization. The Ministry subsequently approved the McKee project. The only information we could identify to support the project was a Ministry document that stated “community could become vocal if not approved.”

In addition, four school boards (HWDSB, TCDSB, YRDSB, and the Peel District School Board [PDSB]) that we spoke to, in addition to the TDSB, told us they did not receive any written feedback from the Ministry regarding unsuccessful business case submissions. Three school boards, including the TDSB, told us they have not received much, if any, verbal feedback from the Ministry on unsuccessful submissions.

### **Recommendation 15**

We recommend that the Ministry of Education:

- develop and implement a formal quantifiable evaluation process that is used for scoring all criteria used by the Ministry to rank capital project business case submissions;
- document its rationale for funding decisions on school boards’ capital projects; and
- provide school boards with detailed written feedback (a debrief) on funding decisions to help them understand why projects were or were not approved.

For the auditee’s response, see [\*\*Recommendations and Auditee Responses\*\*](#).

### 4.3.5 Six Capital Projects Not Completed on Time or on Initially Approved Budget

Between 2017/18 and 2022/23, the TDSB completed six major capital projects.

The TDSB submits capital projects to the Ministry through the annual Capital Priorities Program for funding consideration where necessary as a business case that details the proposed project (e.g., building addition, new school replacement, renovation), the current situation, and why the project is needed.

Based on TDSB project documents, the six major capital projects completed between 2017/18 and 2022/23 took on average 63 months (five years) to complete from the date of project funding approval. This was on average 39 months (over three years) longer than originally identified by the TDSB at the time of project approval. We noted the following from our review of TDSB documentation related to the six completed projects :

- » The TDSB's original estimate for receiving Site Plan Approval (SPA) through the City of Toronto's permitting process for two of its projects approved in 2013 (Avondale and George Webster) was four months. The City of Toronto's permitting process for these projects actually took an average of more than 28 months to complete. For three other completed projects, SPA approval took an average of 29 months (with one project not requiring SPA approval).
- » The TDSB's original estimate for finalizing the project design by the architect for its Avondale and George Webster projects was five months. It took an average of almost 11 months to complete these two projects. For the four other completed projects, approval of project design took an average of over 13 months.
- » The TDSB's original estimate for receiving Ministry approval to proceed with its Avondale and George Webster projects was two months. The Ministry's approval to proceed with these projects took an average of seven months to obtain. For the four other completed projects, the Ministry's approval to proceed with the projects took on average almost six months to receive.

Once the Ministry approves a project, it provides an initial funding amount based on its space template (a benchmark calculation of the area per pupil) and a geographic adjustment factor depending on where the project is located in Ontario. The TDSB then decides on the final design of the project and updates the cost estimate, taking into consideration any additional structures requested by the City of Toronto (e.g., child care) or other requirements (e.g., compliance with green standards, design changes, bus shelter); soft costs (e.g., furniture, testing, inspection); and additional contingencies of 5%. This is then resubmitted to the Ministry for approval of any scope changes, additional funding (to address scope changes and/or to proceed with the initially approved design where costs are higher than initial estimates) and/or clearance to use the proceeds of disposition from the sale of capital assets.

The six projects completed between 2017/18 and 2022/23 cost about \$146 million in total to complete. This is \$44 million (about 43%) more than the \$102 million in funding the TDSB was initially approved for (about \$90 million from the Ministry, and about \$12 million in additional funding from the City of Toronto).

We reviewed TDSB documentation relating to the six projects and noted that cost overruns were primarily due to the following factors:

- » additional costs incurred to meet the City's conditions for the Site Plan Approval, such as design changes to comply with the Toronto green standards, designated entrance and exits, and bus shelters;
- » changes in scope, including project costs not included in the Ministry funding benchmark, such as the demolition of existing buildings or additional changes to what the Ministry initially approved (e.g., adding a floor to a school based on the expectation that the school would require additional capacity); and
- » unforeseen costs (e.g., abatement of contaminated soil found on-site) that were not expected when initially planning the project.

**Appendix 6** contains additional details of each project's time delays and cost overruns. While cost overruns divert funding from other purposes (including funding allocated by the Ministry to other school board projects), time delays can create other challenges for TDSB staff and students, such as requiring additional portables, or expenses such as taking children by bus to a more distant school while a new school is being built.

For example, the TDSB projected that during the construction of Davisville Junior Primary School, students would have to be transported by bus to Vaughan Road Academy every school day between September 2018 and the end of June 2020, at an estimated cost of approximately \$500,000 per year. The project was not completed until August 2021, adding an additional year of these busing costs.

### **Recommendation 16**

We recommend that the TDSB:

- develop and implement a process to perform a detailed evaluation of past completed capital projects that exceeded the TDSB's estimated initial cost and /or project timeline;
- use these lessons learned to update its capital project processes so that projects are budgeted and planned to be on time and on budget, where possible; and
- include contingencies in capital projects that reflect the risk levels of the build (e.g., a new building versus a major renovation with unknowns).

For the auditee's response, see **Recommendations and Auditee Responses**.

## 4.4 Performance Measurement and Public Reporting

A performance measure is a quantitative or qualitative means of measuring an output or outcome. The intent is to be able to gauge the performance of an organization, program, project or initiative in achieving expected results.

A target can be applied to a performance measure. A target is a clearly stated objective or planned result, which may include outputs and/or outcomes to be achieved within a stated time. A target allows for comparison with actual results to assess senior management's performance. If a target is not being reached, the organization should implement a plan to get back on track.

### 4.4.1 TDSB Can Make Its Performance Targets More Specific, Measurable and Time-Bound

We found the TDSB could improve its reporting by providing concrete performance targets relating to the information it reports on a more regular basis. This would, in turn, allow senior management's performance to be assessed more effectively by the Board of Trustees and other stakeholders.

The TDSB's main business plan is its Multi-Year Strategic Plan, which lays out the TDSB's goals and strategic direction. On April 22, 2024, the TDSB released its 2024–2028 Multi-Year Strategic Plan. As this was after the scope of our audit, we performed work on the previous plan for the years 2018 to 2022.

The TDSB prepares more than 40 other reports, mostly on an annual basis, which are provided to its Board of Trustees with further details on a variety of topics. These include annual reports on Mathematics, Human Rights, Equity, Anti-Racism and Anti-Oppression, as well as Caring and Safe Schools.

We assessed a sample of the performance targets included in the TDSB's 2018–2022 Multi-Year Strategic Plan and the four other annual reports listed above against best practices for performance targets. We assessed whether these reports had targets that were specific, measurable, achievable, relevant and time-bound (SMART), which is generally seen as a best practice for setting goals and targets.

We found that generally, the reports and strategic plan we assessed included performance targets that were achievable and relevant. For example:

- » The TDSB's 2018–2022 Multi-Year Strategic Plan has a goal to “increase employment opportunities and outcomes for all students with Low Incidence Exceptionalities (Intellectual Disabilities, Physical Disability, Low Vision, Deaf and Hard of Hearing, and Health/Medical).”

- » The TDSB's Mathematics Annual Report has this goal: "Create a monthly Mathematics Communication that goes out to the system to share system messages, math research, links to articles, resources, and links back to our math webpage."

We found that the other TDSB reports we assessed did not have specific performance targets (with the exception of the 2018–2022 Multi-Year Strategic Plan) and therefore progress was not measurable. For example:

- » The TDSB's Caring and Safe Schools Annual Report has the following goal: "Support school administrators in the application of Truth and Reconciliation, human rights, anti-racism and anti-oppression principles in student discipline." It is not clear what the performance targets would be for the TDSB to be able to clearly measure this.
- » The TDSB's Human Rights Office Annual Report has this goal: "Focus on proactively promoting a culture of respect for human rights by providing guidance and training for administrators and managers to intervene early." Again, it is not clear how this will be measured.

We found that two of the reports we reviewed had performance targets that were partially time-bound (including its 2018–2022 Multi-Year Strategic Plan); three did not have targets that were time-bound. For example:

- » The TDSB's Mathematics Annual Report has a goal of "increasing teacher and leader capacity in mathematics knowledge for teaching and the effective implementation of research-informed instructional and intervention practices." No specific time period was provided to say from a base line that by XX year we will see an XX% improvement on this metric.

We also reviewed a sample of performance targets for three annual reports released by the PDSB, TCDSB and YRDSB. We noted that generally, these school board reports were similar to the TDSB to the degree that their targets were achievable and relevant. They generally did a better job than the TDSB of making their performance targets specific and measurable. For example:

- » The TCDSB's Board Learning and Improvement Plan Annual Report has a goal that "all schools will ensure the school learning improvement plan reflects student voice regarding, the needs, diversity and interests of the student population and informs all classroom planning." The TCDSB noted that evidence for this is measurable through specific questions asked as part of student and teacher surveys.
- » The PDSB's Mental Health and Well-being Report identified that "the Mental Health Strategy and Action Plan will have accountability measures embedded and will be reported yearly. Other data measures include responses to the student census and climate survey, web traffic on the Be Well student site, focus groups, and quarterly meetings with advisory groups."

» The YRDSB's Anti-Black Racism Strategy Annual Report identified a number of specific key performance indicators (KPIs) "to understand the experiences of Black students within YRDSB schools." It listed the following to serve as baseline data for monitoring the long-term impact of the strategy:

1. graduation rates, leaver rates and post-secondary pathways;
2. representation in program of study and specialized programs and schools;
3. representation in special education programs;
4. representation among suspensions and expulsions; and
5. student well-being.

It stated that it intends the monitoring of these KPIs to:

1. provide clear expectations for Black student achievement and well-being;
2. assess the impact of the initiatives outlined in its strategy;
3. identify whether and where adjustments to its strategy are needed;
4. focus school board attention on opportunity gaps; and
5. provide accountability data for use by the community.

#### 4.4.2 TDSB Provides Over 40 Reports but They Are Not Easily Accessible to the Public

The TDSB publicly posts its Multi-Year Strategic Plan, its Director's Annual Report and more than 40 other reports it generally publishes annually on its website.

From our review of the TDSB's website, we found that the more than 40 other reports are often challenging for members of the public and the Board of Trustees to access. This can make it difficult for members of the public to have a comprehensive understanding of actions the TDSB is taking on specific areas of its operations.

We found that a user would generally have to search individual Board of Trustee meeting minutes and materials, and know what report they are looking for, to locate each individual report.

We noted that some school boards made their reports easier to access. For example:

- The PDSB's website has five menu options at the top of its home page. Upon clicking the "Our Board" link, a user can access the "Reports and Plans" link. This takes the user to a webpage that contains a number of the Board's reports, as well as an e-mail address to contact if it is believed that a document is missing.

- The YRDSB's website has five menu options at the top of its home page. Under the "Board Plans" link, a user can access the Board's Multi-Year Strategic Plan, Director's Action Plan, budgets and financial information, capital strategy, and six other strategies (including its Dismantling Anti-Black Racism Strategy, Mathematics Strategy, and Staff Well-Being and Mental Health Strategy).

While these are two good examples, there are other ways as well of making reports publicly accessible online rather than burying them in the Board of Trustees pages. Highlighting them under "Our Reports" is one of many possibilities.

### Recommendation 17

We recommend that the TDSB:

- develop and report on performance targets in its Multi-Year Strategic Plan and other reports submitted to its Board of Trustees that are specific, measurable, achievable, relevant and timebound; and
- update its website to make it easier for members of the public to find and access copies of all of its reports.

For the auditee's response, see [Recommendations and Auditee Responses](#).

#### 4.4.3 TDSB's Information Systems Lack the Ability to Effectively Collect, Store and Extract Data to Make Useful and Timely Decisions

We found that the TDSB's enterprise resource planning (ERP) system is not able to effectively collect, store and extract critical data for analysis such as identifying trends and informing decision-making. We noted that the TDSB's current system was implemented in 1999 and has been updated only occasionally.

During the course of our audit, we noted several instances where system limitations caused challenges for the TDSB in performing important data analysis to understand trends to support better-informed decisions. Examples noted during our audit included:

- » **Administrator investigations:** The TDSB does not have a dedicated case management system to track administrator investigations and other critical information such as start and end dates, the nature of complaints, whether the complaints were substantiated, and whether any corrective action was taken. We had to manually go through all the investigation reports to track this data ourselves (**Section 4.2.3**). Tracking start and end dates is an important performance indicator to assess whether the TDSB is meeting its internal timeline for completing investigations. Further, a dedicated case management system could allow for easier retrieval of investigation files, particularly when staff who performed the investigation are no longer employed by the TDSB. During our audit,

TDSB staff spent months searching through individuals' personal work files or emails to find the investigations when we requested them; in some cases, it had to reach out to individuals who had retired in order to obtain the information.

- » **Analysis of costs per student by school:** The TDSB was unable to provide us with a standard report containing the costs per student by school including teachers, administration, facilities and other expenses when we requested it for use in the analysis performed in **Section 4.2.1**. The current system is not capable of reporting this or similar *ad hoc* data. We had to calculate this cost by obtaining extracts of cost information such as staff salary and benefits at each TDSB school. Just to extract the payroll cost data, which accounts for 80% of TDSB's staffing cost, the TDSB had to run over 50 reports. It took approximately two weeks to extract this data and generate these reports. We then had to use our tools to compile this data to calculate the staffing cost per student by school.
- » **Attendance Management System:** The TDSB does not have a system that allows managers to generate a report on employee attendance information that can allow the managers to have a supportive conversation with their employees and provide them with resources to reduce absenteeism. In addition, it does not have a system to automatically notify relevant staff when an employee exceeds five consecutive sick days, which is when medical documentation can be requested from the employee. Currently, disability case workers or employees' managers are responsible for tracking and following up with these employees on their own. As discussed in **Section 4.2.2**, 16 of the 30 sick leave absences that were for more than five consecutive days that we reviewed did not have a medical note on file.

### Recommendation 18

We recommend that the TDSB:

- conduct a review of its system needs across all core functions to identify areas where needs are not being met to help improve its decision-making;
- if funding is available, update these critical information systems so they can capture and report the data identified by this review; and
- automate processes where possible to ensure compliance with internal policies, including those related to privacy and confidentiality.

For the auditee's response, see **Recommendations and Auditee Responses**.

## Recommendations and Auditee Responses

### Recommendation 1

We recommend that the Toronto District School Board:

- perform a root cause analysis of the data captured on violent incidents to understand what kind of violence is happening, where it is happening and why;
- concentrate supports for mental health, social and emotional development, such as educational assistants, social workers and child and youth workers, to the areas of greatest need; and
- continue to implement the TDSB Expert Reference Panel's seven recommendations (discussed in **Section 4.1.2**) as well as any other actions deemed necessary from the root cause analysis of violent incidents mentioned above.

### Toronto District School Board Response

The TDSB accepts this recommendation as part of our concern for communities grappling with violent incidents, as schools within these communities are similarly affected.

The TDSB will collaborate with organizations such as the City of Toronto and Toronto Police Service to analyze trends observed in community violence data and their impact on incidents in TDSB schools, and leverage those findings to inform the allocation of supports for mental health, and social and emotional development where appropriate.

In addition, the TDSB will prioritize the implementation of the Expert Reference Panel on School Safety and Student Well-being's recommendations where operationally feasible and will report on progress through the Caring and Safe Schools Annual Report.

### Recommendation 2

We recommend that the TDSB:

- implement the action plan included in A Collaborative Approach to School and Community Safety;
- assess what additional work is required and implement it as part of Caring and Safe Schools audits to ensure schools are complying with TDSB policies and procedures; and
- develop and implement a process where findings on common areas of non-compliance from the Caring and Safe Schools audits are periodically shared with other schools.

### **Toronto District School Board Response**

The TDSB accepts the recommendation as an opportunity to foster safe and welcoming learning environments and will continue to implement the Collaborative Approach to School and Community Safety Action Plan.

The TDSB will leverage existing structures such as the Caring and Safe Schools Annual Report presented to the Program and School Services Committee to monitor and report on progress, as well as identify other opportunities that promote school safety.

The TDSB will also renew its Caring and Safe Schools audit framework to support school administrators in complying with Caring and Safe Schools policies and procedures. This will include the development of accountability measures to support school administrators in fostering positive school climates, and the sharing of lessons learned to enable continuous improvement.

### **Recommendation 3**

We recommend that the TDSB:

- establish a centralized system for tracking all instances of bullying, including those reported at the school level and through its Student Safety Line;
- create a committee to work with students, parents, guardians and caregivers to identify why incidents of bullying are being underreported to the TDSB and implement actions to address the reasons identified; and
- monitor incidents of bullying on a regular (such as annual) basis and identify and implement prevention and intervention initiatives to prevent bullying incidents and adjust policies and procedures as needed.

### **Toronto District School Board Response**

The TDSB accepts the recommendation, as bullying prevention and intervention are foundational to fostering positive school climates.

The TDSB will establish a centralized system for tracking all instances of bullying, beyond existing reporting requirements, should the Ministry of Education provide revised direction and implementation supports (e.g., funding).

In recognition that bullying may be underreported, the TDSB will work with students, parents/guardians/caregivers and staff, alongside each school's Caring and Safe Schools team, to explore further opportunities to promote bullying prevention and intervention at the school level, including the use of technology, as appropriate. The TDSB will monitor and report serious incidents of bullying through the Caring and Safe Schools Annual Report, and will leverage trends observed in the Student Census and School Climate Survey to inform the development and implementation of system-wide bullying prevention and intervention initiatives.

#### **Recommendation 4**

We recommend that the TDSB:

- determine the appropriate levels of mental health staff needed in schools for key positions that support student mental health (e.g., social workers, child and youth workers, child and youth counsellors);
- hire the necessary positions to meet the determined staffing thresholds;
- investigate the root causes of why some administrators believe they are not supported in their roles; and
- develop and execute an action plan to address the findings of this root cause analysis of why some administrators believe they are not supported in their roles.

#### **Toronto District School Board Response**

The TDSB accepts the recommendation in recognition of the positive impact that dedicated supports have on the mental health and well-being of students and are reaffirmed by the increased demand for TDSB mental health professionals.

The TDSB will raise student needs, such as additional long-term investment in mental health supports, with the Ministry of Education, while deploying a range of professional and para-professional supports that take into account available financial resources.

For example, the TDSB received temporary funding for dedicated mental health supports through the COVID-19 Learning Recovery Fund. Despite the temporary funding being eliminated in 2023/2024, the TDSB maintained several staffing levels in recognition of the continued need for student mental health and well-being supports. The TDSB is currently in a deficit recovery plan, and will consider the allocation of professional and para-professional supports within these constraints and funding availability.

The TDSB acknowledges the importance of strong relationships with school administrators in supporting student success, and will continue to meet regularly with the Toronto School Administrators' Association to understand the concerns raised by school administrators and foster collaboration on joint priorities such as workplace health and wellness.

Recognizing that workplace health and wellness is a priority, in October 2024 the TDSB established a new senior position responsible for the development and implementation of workplace health and wellness initiatives, including those that address the concerns raised by the Toronto School Administrators' Association.

### **Recommendation 5**

We recommend that the TDSB:

- provide guidance to principals on meeting the Occupational Health and Safety Act requirements relating to workplace violence, including the need to maintain a workplace violence program, as well as clear expectations on items in workplace violence risk assessments, and how often the assessments should be performed; and
- implement a process to periodically (such as annually) check to ensure that all schools comply with the Occupational Health and Safety Act requirements.

### **Toronto District School Board Response**

The TDSB accepts this recommendation, as the safety and well-being of employees remains a priority. The TDSB will:

- develop mandatory professional learning for principals to provide guidance that supports them in meeting their workplace violence program obligations;
- offer supplementary professional learning for school administrators on workplace violence prevention;
- embed Occupational Health and Safety Act requirements into the monitoring and compliance of school-based operational requirements, and promote completion with an annual communications plan; and
- update the Workplace Violence Risk Assessment Tool in response to feedback heard from school administrators, the Joint Health and Safety Committee and the Ministry of Labour, Immigration, Training and Skills Development.

### **Recommendation 6**

We recommend that the TDSB:

- implement a process to monitor annually that schools are completing the required number of fire and lockdown drills and take action with any schools where this is not occurring; and
- establish and follow a process to ensure the drills are carried out in accordance with the requirements outlined in the TDSB policy and procedures.

### **Toronto District School Board Response**

The TDSB remains committed to the safety and well-being of students and staff, and accepts this recommendation as an opportunity to support our school administrators in meeting their obligations with respect to fire and lockdown drills.

The TDSB will review internal controls to ensure that fire and lockdown drills are completed in accordance with TDSB policies and procedures.

### **Recommendation 7**

We recommend that the TDSB:

- develop and implement a policy to identify steps that should be taken if employees and contractors do not provide the Annual Offence Declaration when they are required to;
- work with the Ministry of Education to put in place a process to perform more frequent police background checks on employees (such as once every five years);
- establish and implement a policy on how individuals with a criminal history should be assessed to determine whether they are fit for employment at the TDSB; and
- establish a process to identify and act appropriately on all disciplinary actions taken by the Ontario College of Teachers against teachers employed by the TDSB, including instances where disciplinary actions were taken prior to the teacher being employed by the TDSB.

### **Toronto District School Board Response**

The TDSB accepts this recommendation as an opportunity to promote the safety and well-being of students and staff.

The TDSB will review the Annual Offence Declaration procedure to further clarify and strengthen these provisions.

The TDSB will work with the Ministry of Education to explore the development of a process for additional police reference checks, which are not currently required by provincial legislation, and will defer to the Ministry of Education for direction and funding to implement enhanced requirements.

The TDSB will codify the current practice of conducting an in-person interview with potential employees who possess a criminal history to assess their eligibility for employment.

The TDSB will discuss this recommendation with the Ontario College of Teachers and request that its decisions be shared with the member's current employer of record (in addition to the employer of record at the time of the complaint), as well as other measures that address these instances.

### **Recommendation 8**

We recommend that the TDSB and the Ministry of Education work together to understand whether the TDSB has a structural funding deficit and how the TDSB's unique circumstances play a role in its financial challenges.

### **Toronto District School Board Response**

The TDSB accepts this recommendation and will work in collaboration with the Ministry of Education to identify long-term solutions which address TDSB's structural deficit. The TDSB has identified several factors contributing to the structural deficit for the 2023/24 school year such as:

- unfunded statutory benefits, such as Canada Pension Plan and Employment Insurance premiums the TDSB pays for its employees;
- the TDSB teacher salary grid being higher than the funded provincial teacher salary grid; and
- the TDSB not being able to close schools to deal with excess capacity as a result of the provincial moratorium on school closures.

### **Ministry of Education Response**

We accept the Auditor General's recommendation. The Ministry will continue to work with the TDSB to understand how the school board uses the funding received from the Ministry to support the delivery of services to Kindergarten–Grade 12 students. As a result of the TDSB's ongoing reliance on reserves to support in-year deficits, the Ministry requested the TDSB to prepare a multi-year financial recovery plan (MYFRP) that eliminates the ongoing reliance on proceeds of disposition. The MYFRP has been recently submitted and is under review. The Ministry intends to work collaboratively with the TDSB on its implementation, with the shared goal of financial stability.

### **Recommendation 9**

We recommend that the TDSB:

- regularly assess and analyze the funding and operating costs of its schools on a per-student basis to determine if they are meeting the needs of all students as cost-efficiently as possible;
- automate this reporting process on each of its schools' operating costs on a per student basis to help with understanding trends by school;
- regularly assess the programs and services TDSB currently delivers that are not fully funded (such as general interest programs and permit fees for community groups and organizations to use TDSB facilities); and
- redesign the programs and services or fees charged for them so that they can be offered on a cost-recovery basis.

### **Toronto District School Board Response**

The TDSB accepts this recommendation, as the use of resources should be aligned with the needs of the students at the TDSB.

The TDSB recognizes that schools have different operating costs on a per student basis, depending on the needs of the students at that school. The TDSB will assess the operations of its schools to determine if student needs are being met as cost-efficiently as possible.

The TDSB acknowledges that generating a report on school operating costs, on a per student basis, is currently labour intensive, and will work toward automating this report pending the implementation of a new Enterprise Resource Planning system.

The TDSB will also work toward offering programs and services that are currently not fully funded on a cost-recovery basis.

### **Recommendation 10**

We recommend that the TDSB:

- implement an attendance management program (involving trend analysis of absences, initiation of potential sick leave abuse investigations where sick day use appears unreasonable, and a follow-up process for staff who use more than a determined threshold number of sick days and/or occurrences of sick leave each school year);
- have the system assign the disability case worker and track the medical information form;
- report the attendance information to managers to have a supportive conversation with their employees and provide them with resources to reduce absenteeism;
- develop and implement a plan to act on key overall issues identified from an assessment of factors contributing to increased sick day use;
- determine and hire the appropriate number of disability case administrators based on best practice;
- recruit an adequate roster of supply teachers, educational and special needs assistants, and child and youth workers to be on standby to cover absences; and
- clarify policies and educate staff on the roles and responsibilities of each department involved in the absence management process, and make the disability case administrator responsible for the follow-up on the collection of medical notes once an employee is sick for more than five consecutive days.

### **Toronto District School Board Response**

The TDSB accepts this recommendation and is in the process of developing an Attendance Support Program in accordance with Ministry of Education Policy/Program Memorandum 171, which will be launched in the 2024/25 school year. The implementation plan with regard to this program will consider this recommendation to assist in a clear understanding of the roles and responsibilities of all staff.

The TDSB will also review opportunities to automate processes related to attendance management. The TDSB assessed the factors contributing to increased sick day usage as part of the development of an Attendance Support Program and will implement a plan to address the key overall issues identified from this, as appropriate.

In order to hire the appropriate number of disability case administrators based on best practice, the TDSB will need to triple the number of disability case administrators. This requires additional resources and also would require the Ministry of Education to increase its school board administration expense limit. The Board will assess what internal resources can be allocated to hire the appropriate number of disability case administrators. The TDSB will continue to recruit school-based support staff on a regular basis, and has recently established a Talent Management Department to lead strategic workforce planning and recruitment to address current competitive labour market dynamics.

### **Recommendation 11**

We recommend that the TDSB:

- with school safety as the paramount focus, establish, document and follow a set of circumstances under which the TDSB will consider placing an employee on paid leave while the employee is under investigation;
- maintain and retain appropriate rationale for why an administrator is being placed on paid leave in accordance with the TDSB's records retention schedule;
- perform a jurisdictional scan of other school boards to understand best practices in investigation procedures, including appropriate timeline targets and staffing levels for investigators, and make changes as deemed necessary to complete more timely investigations; and
- update the TDSB's policies and procedures for the above recommendations.

### **Toronto District School Board Response**

The TDSB accepts this recommendation as an opportunity to support school safety by enhancing transparency and accountability with staff and the broader school community.

In March 2024, the TDSB implemented the new Employee Interim Measures Pending Investigation Procedure (PR743), which establishes criteria and processes for placing an employee on paid leave pending investigation, and considers such paid leaves as a last resort when alternative measures are not appropriate.

The TDSB will maintain and retain documentation on why an administrator is being placed on paid leave.

The TDSB will also conduct an analysis to identify best practices in investigation procedures and the related financial resources necessary to improve the timeliness of investigations.

### **Recommendation 12**

We recommend that the TDSB:

- prepare and implement a multi-year (such as five or more years) capital plan that clearly identifies capital priority projects and plans to improve the condition of existing TDSB schools by using available funding; and
- integrate its operational, capital, repair and maintenance needs and planned activities to achieve the plan's goals and objectives.

### **Toronto District School Board Response**

The TDSB accepts this recommendation, and in early 2024, initiated the Capital Revitalization Strategy to develop a long-term capital plan that aligns with the Long-Term Program and Accommodation Strategy and the Secondary School Accommodation Plan, with the goal of improving facility condition and learning spaces across the system through the use of available funding. Since 2022/23, the TDSB has reduced the amount of unspent and uncommitted capital funding related to what it has received.

The moratorium on school consolidation impacts the TDSB's ability to effectively manage a long-term capital plan, as there is the risk of undertaking significant work in buildings that should be closed and sold. The moratorium also impacts operational and maintenance resources, as more work is required to address the repair needs of older buildings, and older buildings are more costly to operate (e.g., utilities, caretaking staffing complements) as well as require more time and resources focused on reactive rather than planned maintenance work.

### **Recommendation 13**

We recommend that the Ministry of Education review its overall Capital Priorities Program funding used to initially approve school board capital projects to ensure that the full impact of rising construction prices, as well as challenges associated with school boards not being able to close schools, are factored in.

### **Ministry of Education Response**

We accept the Auditor General's recommendation.

The Ministry recognizes that construction costs have increased in recent years. In 2023/24, the Capital Priorities Program invested \$1.3 billion into the construction or expansion of schools. This is more than double the amount invested in 2022/23.

Going forward, the Ministry will continue to take into consideration the full impact of challenges associated with rising construction prices and school boards not being able to close schools, when determining its Capital Priorities Program funding envelope used to initially approve school board capital projects. Any adjustments identified for increases in the program will be subject to obtaining the necessary approvals.

#### **Recommendation 14**

We recommend that the TDSB develop and implement a formal quantifiable evaluation process for assessing potential capital business project submissions that meet the Ministry of Education's eligibility requirements.

#### **Toronto District School Board Response**

The TDSB accepts this recommendation as an opportunity to ensure a fair and equitable process related to the construction of new schools.

The Capital Revitalization Strategy mentioned in Recommendation 12 will include a quantifiable evaluation process and guiding principles to systematically prioritize work, including submissions for capital priorities.

#### **Recommendation 15**

We recommend that the Ministry of Education:

- develop and implement a formal quantifiable evaluation process that is used for scoring all criteria used by the Ministry to rank capital project business case submissions;
- document its rationale for funding decisions on school boards' capital projects; and
- provide school boards with detailed written feedback (a debrief) on funding decisions to help them understand why projects were or were not approved.

#### **Ministry of Education Response**

We accept the Auditor General's recommendation. As noted in the Auditor General's report, the Ministry has established a framework for evaluating business case submissions, using specific criteria and quantifiable metrics. In 2023/24, the Ministry further strengthened the assessment framework by incorporating quantifiable scoring across various project components, including project readiness.

To enhance accountability and transparency, since 2023/24, documentation related to submission guidelines and the factors used in analysis and decision-making has been made available to school boards.

As per its ongoing focus on continuous improvement, the Ministry will continue to refine and further strengthen the formal quantifiable evaluation process that is used for scoring capital project business case submissions.

The Ministry will review its process in providing feedback to all school boards that submit Capital Priorities projects. Currently, school boards receive written confirmation of their approved projects. In addition, school boards are offered individual feedback on specific projects (approved and not approved) as part of the meetings the Ministry has with school boards. The Ministry will review options to provide written feedback on all projects, including those that were not approved.

### **Recommendation 16**

We recommend that the TDSB:

- develop and implement a process to perform a detailed evaluation of past completed capital projects that exceeded the TDSB's estimated initial cost and/or project timeline;
- use these lessons learned to update its capital project processes so that projects are budgeted and planned to be on time and on budget, where possible; and
- include contingencies in capital projects that reflect the risk levels of the build (e.g., a new building versus a major renovation with unknowns).

### **Toronto District School Board Response**

The TDSB accepts this recommendation, as timely and cost-effective construction is an important element of the implementation of the Board's Capital Revitalization Strategy.

The TDSB will ensure processes within its control related to the completion of capital projects are reviewed to ensure efficiency.

The TDSB does currently include contingencies in capital projects but will review the process and use previous experience to ensure they more accurately reflect the contingency.

### **Recommendation 17**

We recommend that the TDSB:

- develop and report on performance targets in its Multi-Year Strategic Plan and other reports submitted to its Board of Trustees that are specific, measurable, achievable, relevant and timebound; and
- update its website to make it easier for members of the public to find and access copies of all of its reports.

### **Toronto District School Board Response**

The TDSB accepts the recommendation as an opportunity to support the achievement of the 2024–2028 Multi-Year Strategic Plan: Inspiring Minds and Shaping Futures, in recognition of partnership with parents/guardians/caregivers as a condition for success.

The TDSB will:

- develop a standardized evaluation framework for implementation across each strategic direction of the Multi-Year Strategic Plan, consistent with the requirements of the Ministry of Education’s Student Achievement Plan Framework; and
- identify key performance indicators for each strategic direction of the Multi-Year Strategic Plan to monitor and share progress with trustees, parents/guardians/caregivers and other members of the TDSB community.

In addition, the TDSB has recently:

- refreshed the TDSB Boardroom webpage to enhance the user experience so that members of the public have a single point of access to key reports, and will consider further opportunities to consolidate board reports as appropriate; and
- dedicated system leadership to further build system capacity and capability in program design and implementation, and data literacy, following the adoption of the 2024–2028 Multi-Year Strategic Plan.

### **Recommendation 18**

We recommend that the TDSB:

- conduct a review of its system needs across all core functions to identify areas where needs are not being met to help improve its decision-making;
- if funding is available, update these critical information systems so they can capture and report the data identified by this review; and
- automate processes where possible to ensure compliance with internal policies, including those related to privacy and confidentiality.

### **Toronto District School Board Response**

The TDSB accepts the recommendation, given the importance of accurate, timely and complete information to decision-making. It recently completed an external review of its Enterprise Resource Planning (ERP) platforms in anticipation of future needs.

As upgrades to ERP platforms are not currently funded, the TDSB will incorporate these funding requirements into the budget development process and work toward implementing the external review's recommendations over the next five years.

Concurrently, TDSB departments are gathering business requirements and reviewing opportunities to automate existing processes, while maintaining compliance with internal policies and legislative requirements.

## Audit Criteria

In planning our work, we identified the audit criteria we would use to address our audit objectives (outlined in **Section 3.0**). These criteria were established based on a review of applicable legislation, policies and procedures, internal and external studies, and best practices. Senior management at the Toronto District School Board reviewed and agreed with the suitability of our objectives and associated criteria:

1. Programs, policies and procedures are effective in preventing and responding to incidents that threaten the health and safety of staff and students.
2. Operations are economically and efficiently managed to ensure that the school board is meeting its mandate in a sustainable manner.
3. Real estate assets are economically procured and maintained with a view to meeting the board's long-term needs and in accordance with Ministry requirements.
4. Meaningful and appropriate performance measures and targets are established. Actual results are monitored, compared against targets to determine whether intended outcomes are achieved, and reported on publicly. Corrective actions are taken on a timely basis, when necessary.

## Audit Approach

We conducted our audit between January 2023 and June 2024. The TDSB has a financial fiscal year end of August. In our audit work, the majority of the most recent information available was as of August 2023. We obtained written representation from the TDSB's and Ministry's management that, effective November 26, 2024, they had provided us with all the information they were aware of that could significantly affect the findings or the conclusion of this report.

As part of our audit work, we:

- » interviewed relevant staff from the TDSB and the Ministry of Education;
- » reviewed and performed detailed testing on select financial and operational data. For the TDSB, this included data relating to the school board's financial statements, operating costs by school, safety incidents, administrator investigations and fire and lockdown drills by schools. For the Ministry, this included data relating to funding decisions for its Capital Priorities Program, condition assessment data and other operational data for all Ontario school boards;
- » visited and spoke with staff at 10 TDSB schools (three elementary schools and seven secondary schools) to better understand the challenges faced by school-based staff and administrators;
- » spoke with external stakeholders, including Centre for Addiction and Mental Health, Elementary Teachers' Federation of Ontario, Toronto Occasional Teachers, Elementary Teachers of Toronto, Ontario Secondary School Teachers' Federation (OSSTF) District 12 Toronto, Occasional Teachers' Bargaining Unit, Ontario Principals' Council, OSSTF Toronto Teachers' Bargaining Unit, TDSB's Parent Involvement Advisory Committee, School Boards' Co-operative Incorporated, Toronto Education Workers/Local 4400, Toronto School Administrators' Association, Toronto Police Service; and
- » spoke with representatives from Peel Region District School Board, Toronto Catholic District School Board and York Region District School Board to understand their practices for school safety, financial management and capital. We spoke with representatives from Hamilton-Wentworth District School Board to understand their board's practices for capital.

## Audit Opinion

To the Honourable Speaker of the Legislative Assembly:

We conducted our work for this audit and reported on the results of our examination in accordance with Canadian Standards on Assurance Engagements 3001—*Direct Engagements* issued by the Auditing and Assurance Standards Board of the Chartered Professional Accountants of Canada. This included obtaining a reasonable level of assurance.

The Office of the Auditor General of Ontario applies Canadian Standards on Quality Management and, as a result, maintains a comprehensive system of quality management that includes documented policies and procedures with respect to compliance with rules of professional conduct, professional standards and applicable legal and regulatory requirements.

We have complied with the independence and other ethical requirements of the Code of Professional Conduct of the Chartered Professional Accountants of Ontario, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our conclusions.

December 3, 2024



**Shelley Spence, FCPA, FCA, LPA**

Auditor General  
Toronto, Ontario

## Acronyms

Acronym	Definition
CAMH	Centre for Addiction and Mental Health
EQAO	Education Quality and Accountability Office
ETFO	Elementary Teachers' Federation of Ontario
FCI	Facility Condition Index
FTE	full-time equivalent
HWDSB	Hamilton-Wentworth District School Board
OHSA	Occupational Health and Safety Act
OPC	Ontario Principals' Council
PDSB	Peel District School Board
SCI	School Condition Improvement
SRA	School Renewal Allocation
TCDSB	Toronto Catholic District School Board
TDSB	Toronto District School Board
TPS	Toronto Police Service
TSAA	Toronto School Administrators' Association
YRDSB	York Region District School Board

## Glossary

Term	Definition
<b>Administrator</b>	A principal or vice-principal of an elementary or secondary school.
<b>Adult Education Centres (EdVance)</b>	Schools for students aged 18 to 20 who need to fulfill their secondary school diploma requirements. These programs do not have their own buildings and share physical space with adult education programs.
<b>Alternative schools</b>	Schools that use non-traditional approaches to learning, offer smaller school environments, and have a distinct focus (e.g., democratic education, holistic learning, social justice). These schools do not have attendance areas and are open to all TDSB students. Most do not have their own building and occupy a space in another school.
<b>Annual Offence Declaration</b>	A form that each TDSB employee must complete every year listing all convictions for offences under the Criminal Code of Canada since the last criminal background check collected by the TDSB and for which a pardon has not been issued or granted under the <i>Criminal Records Act</i> (Canada). Completing the declaration is a legislated requirement.
<b>Attendance management program</b>	A program consisting of a set of processes designed to manage attendance in a work setting. The goal is to minimize the abuse of sick time, reduce productivity losses, improve efficiency and reduce the cost of replacement staff to cover for the sick staff member. It usually involves analyzing employee attendance, spotting any unusual trends in sick day use, working with staff members to improve their attendance, and enforcing disciplinary actions, ranging from warnings to termination, for staff members who are found to be using sick days inappropriately.
<b>Average daily enrolment</b>	Calculation of the number of students enrolled in a school based on two count dates within the academic year, October 31 and March 31, made by averaging the enrolment during these two periods. It captures changes that occur during a school year, such as the second semester decline in enrolment as a result of students who graduated at the end of the first semester and left the system.
<b>Capital Priorities Program</b>	A Ministry of Education program that provides school boards with an opportunity to identify and address their most urgent pupil accommodation needs, including: <ul style="list-style-type: none"> <li>• alleviating accommodation pressures;</li> <li>• replacing schools in poor condition;</li> <li>• supporting past consolidation decisions;</li> <li>• providing facilities for French-language rights holders in underserved areas; and</li> <li>• creating child-care spaces in schools.</li> </ul>

<b>Term</b>	<b>Definition</b>
<b>Caring and Safe Schools</b>	<p>Caring and Safe Schools aim to help enable school learning environments that are caring, accepting, safe, peaceful, respectful, orderly and purposeful, where everyone is engaged and demonstrates personal and social responsibility that is essential to student learning.</p> <p>These schools provide settings where students who are unable to attend a traditional secondary school can continue their studies. They provide specific intervention programs such as anger management and peer mediation. These schools are located in other elementary or secondary school buildings.</p>
<b>Centralized Student Interest Schools</b>	Formerly known as Specialized Schools, these schools have a specific program focus, such as arts. Admission is application based and all students within Toronto can apply.
<b>Child and youth counsellor</b>	These staff provide short-term, goal-oriented counselling and support during crisis situations; assist students with academic, communication, social, emotional and personal management goals; and provide support to promote mental health and well-being and to deal with bullying.
<b>Child and youth worker</b>	These staff respond to immediate concerns and needs of students using appropriate crisis interventions, and provide social and life skill development programming as well as behaviour management programs to students.
<b>Collective agreement</b>	A contract negotiated by a union representing employees with the management of an employer. A collective agreement establishes the terms and conditions of employment such as wages, working hours, benefits and working conditions.
<b>Collegiate institutes</b>	Secondary schools that deliver a broad range of programming to serve the needs of all students living in the schools' neighbourhood-based catchment areas. Differentiated from alternative schools, technical schools and commercial schools, which serve the entire city or large regions of the city.
<b>Criminal background check</b>	A document prepared by a police force containing information about an individual's personal criminal history. It is often used as part of a screening process for employment or volunteering.
<b>Designated early childhood educators</b>	TDSB staff who partner with kindergarten teachers to design and implement programs that will enhance children's cognitive, physical, social and emotional development.
<b>Educational Quality and Accountability Office</b>	An arms-length agency of the Ministry of Education established to develop and co-ordinate performance assessments in reading, writing and mathematics for all students in Grades 3, 6, 9 and 10 in Ontario.
<b>Educational/special needs assistants</b>	TDSB staff who support teachers in working with special needs students to implement education, safety and behavioural support plans.

Term	Definition
<b>Elementary academies</b>	<p>Nine schools that have program themes integrated into the learning (e.g., vocal music, sports, health, wellness). Admission is based on interest and passion and no other requirements.</p> <ul style="list-style-type: none"> <li>• Four occupied space in other school buildings and had open admission to all students within Toronto through the Out-of-Area Admissions process. As of June 2023, one remains active.</li> <li>• Five have local neighbourhood-based boundaries and occupy their own buildings.</li> </ul>
<b>Facility Condition Index</b>	<p>A measurement of the condition of a school building expressed as a percentage. It is obtained by dividing the amount of a school's expected five-year renewal needs by the school's total Asset Replacement Value (ARV). The five-year renewal needs are based on an assessment made by an external contractor hired by the Ministry of Education, and the replacement value of each school is based on a standard formula used by the Ministry of Education.</p>
<b>Full-time equivalent</b>	<p>Adjusted head count to take into account part-time staff.</p>
<b>Grants for Student Needs</b>	<p>The Ministry of Education's funding system intended to:</p> <ul style="list-style-type: none"> <li>• provide a fair allocation for all students, wherever they live in Ontario;</li> <li>• operate in a fair and non-discriminatory manner between the public and Catholic school boards in both the English-language and French-language systems;</li> <li>• provide funding to maintain schools and to build new schools where they are needed;</li> <li>• allow school boards some flexibility to decide how funds will be allocated to programs and supports, and among schools;</li> <li>• restrict how school boards spend money in some specific areas (e.g., to protect funding for capital and special education, and limit spending on school board administration); and</li> <li>• promote school board accountability by ensuring that school boards report consistently and publicly on how they spend their allocations.</li> </ul>
<b>Indigenous schools</b>	<p>Schools that offer Indigenous-focused instruction for students.</p>
<b>Occupational Health and Safety Act</b>	<p>Ontario's legislation framework to help protect workers from health and safety hazards on the job by setting out duties for workplaces and workers' rights; establishing measures and procedures to deal with workplace hazards; and providing for enforcement of the law where compliance has not been achieved.</p>
<b>Occupational/physical therapists</b>	<p>These staff help with optimizing student function, participation and inclusion, and success in school settings. OT/PTs support students with their sensory processing, self-regulation, fine and gross motor skills, life and social skills, equipment prescription, safety and accessibility, work habits, ergonomics, and pre-vocational skills, among others.</p>

<b>Term</b>	<b>Definition</b>
<b>Ontario School Information System</b>	Ontario school board reporting system used to provide the Ministry of Education with information about individual school boards. It allows the Ministry to make evidence-informed decisions regarding policy, programs and practices that will improve student achievement.
<b>Professional Support Services</b>	This department is composed of qualified staff who work together to support the educational, physical, cognitive, social, emotional and behavioural needs of students to optimize their academic and personal development. The department includes psychologists, social workers, attendance counsellors, child and youth workers (CYW), child and youth counsellors (CYC), speech-language pathologists, occupational therapists and physiotherapists.
<b>Psychology Services</b>	This department includes registered psychologists, psychological associates and psycho-educational consultants, who follow a tiered approach to support students. They work with individual students, as well as educators and caregivers, to support student achievement and well-being. They also work at the group, classroom, and system level to support educators' knowledge on topics such as learning disabilities, autism and trauma. The psychology services department performs psychological assessments and diagnoses of referred students, make recommendations on strategies and supports in consultation with school staff (e.g., principals, teachers, guidance staff), and also makes recommendations for appropriate programs, learning and social outcomes for students.
<b>Public Sector Accounting Standards</b>	Accounting standards specifying how transactions and other events are to be recognized, measured, presented and disclosed in a public sector entity's financial statements.
<b>Pupil accommodation</b>	Space to accommodate pupils such as a building or portable.
<b>Pupil Accommodation Review</b>	A Pupil Accommodation Review involves studying an underused school or group of schools. The review considers ways to reduce space that is not being used and ensure that students have access to strong programs. It may result in the large movement of students between schools or a possible school closure.
<b>Replacement cost</b>	Cost of paying salaries and benefits for individuals covering the absence of permanent employees.
<b>Replacement worker</b>	An individual covering the absence of a permanent employee.
<b>Regular elementary schools</b>	Schools intended to serve all students between Kindergarten and Grade 8.

Term	Definition
<b>Restorative practices/ progressive discipline</b>	<p>Restorative practices provide a basis for working with children and youth and responding to incidents in a way that focuses on core values such as mutual respect, empathy, social responsibility and self-regulation. Stemming from the cultural traditions of Indigenous people, restorative practices are an effective way to implement progressive discipline.</p> <p>Progressive discipline is a whole-school approach that uses a continuum of interventions, supports and consequences to address inappropriate student behaviours as well as strategies that promote positive behaviours. Disciplinary measures may be applied in a way that shifts the focus from being solely punitive to one that is corrective and supportive.</p>
<b>School-based safety monitors</b>	<p>TDSB staff who monitor halls, cafeterias, basements, pool areas, washrooms and the school exterior for intruders or any activity that places the safety of students, staff or visitors at risk. They are also responsible for assisting school administrators, staff and students in establishing positive school climates by providing a direct intervention role that supports caring and safe schools.</p>
<b>School climate</b>	<p>The learning environment and relationships found within a school and school community.</p>
<b>School Condition Improvement Program</b>	<p>A capital renewal program that allows school boards to revitalize and renew aged building components that have exceeded or will exceed their useful life cycle. Items eligible for this funding are identified through the Ministry of Education's School Facility Condition Assessment Program. Projects must support the overall objective of addressing facility renewal needs (either assessed needs or on a proactive basis).</p>
<b>School Renewal Allocation Program</b>	<p>A multi-faceted program that allows school boards to revitalize and renew aged building systems and components. This includes aging HVAC system and roof replacement. This funding also allows school boards to undertake capital improvements (e.g., add new ventilation systems to increase fresh air intake, address program-related needs and invest in accessibility-related enhancements such as ramps, elevators and electronic door opening systems). SRA also allows school boards to address maintenance requirements such as painting, roof patching and pavement/parking repairs.</p>

Term	Definition
<b>Social workers</b>	TDSB staff who provide services to children/youth, families and schools with the overarching goal of improving student achievement, mental health and well-being. They also consult with school administrators, teachers, agencies and parents/caregivers on appropriate strategies and program supports for students. Social workers lead the work around trauma care, human trafficking and mental health literacy, and also support the mental health and well-being of students, staff and parents/caregivers/guardians. They support both crisis management and suicide risk and intervention. Additionally, social workers (and attendance counsellors) work with students and families to address and support attendance concerns, while seeking to enhance school engagement.
<b>Special education programs</b>	Educational programs for exceptional pupils that are based on, and modified by, the results of continuous assessment and evaluation and include a plan (called an Individual Education Plan, or IEP) containing specific objectives and an outline of special education services that meet the needs of the exceptional pupil.
<b>Speech-language pathologists</b>	TDSB staff who work with teachers and parents to provide assessment, consultation, programming and intervention services for students with speech, oral language, early literacy, augmentative and alternative communication and/or social communication needs. Services focus on younger students, with a commitment to early intervention and prevention. Learning opportunities and resources are provided to educators and parents to support communication in the classroom and at home.
<b>Student Safety Reporting tool</b>	A tool that allows for students to report safety concerns in real time through a feature embedded within the School Connects application.
<b>Technical and commercial schools</b>	Secondary schools established in some former boards prior to the 1998 amalgamation of Toronto, for students pursuing vocational rather than academic programming. There are only a small number of these schools located in the central part of the city. Not all students within the TDSB are in the boundaries to attend these schools; however, these boundaries are being reviewed to extend access to all students.
<b>Virtual schools</b>	Schools for students who wish to learn in a virtual environment and further develop digital literacy skills. Students participate in fully virtual classes and are part of a community of students and staff from throughout the TDSB.

## Appendix 1: Violent Incidents at TDSB Elementary and Secondary Schools, 2017/18–2022/23

Source of data: TDSB

Type of Incident by School Level <sup>1,2</sup>	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	6-Year	
							Total	Change (%)
<b>Elementary Schools</b>								
Committing physical assault on another person that causes bodily harm requiring treatment by a medical practitioner	10	31	18	13	17	46	135	360
Committing robbery	0	2	0	0	0	0	2	0
Committing sexual assault	5	15	12	1	22	48	103	860
Extortion	0	1	0	0	2	0	3	0
Hate and/or bias-motivated occurrence	3	4	2	17	20	25	71	733
Possessing a weapon, including a firearm	20	24	18	14	30	29	135	45
Using a weapon to cause or to threaten bodily harm to another person	12	19	13	12	18	31	105	158
Breach of Code of Conduct <sup>3</sup>	31	13	9	3	2	7	65	(77)
<b>Total Elementary</b>	<b>81</b>	<b>109</b>	<b>72</b>	<b>60</b>	<b>111</b>	<b>186</b>	<b>619</b>	<b>130</b>
<b>Secondary Schools</b>								
Committing physical assault on another person that causes bodily harm requiring treatment by a medical practitioner	35	49	52	3	40	76	255	117
Committing robbery	23	17	7	0	9	9	65	(61)
Committing sexual assault	12	20	16	6	23	23	100	92
Extortion	4	5	0	0	0	1	10	(75)
Hate and/or bias-motivated occurrence	1	3	8	7	11	6	36	500
Possessing a weapon, including a firearm	37	40	38	2	31	71	219	92
Using a weapon to cause or to threaten bodily harm to another person	19	25	17	0	19	18	98	(5)

Type of Incident by School Level <sup>1,2</sup>	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	6-Year	
							Total	Change (%)
Breach of Code of Conduct <sup>3</sup>	32	15	12	0	7	17	83	(47)
<b>Total Secondary</b>	<b>163</b>	<b>174</b>	<b>150</b>	<b>18</b>	<b>140</b>	<b>221</b>	<b>866</b>	<b>36</b>
<b>Total Elementary and Secondary</b>	<b>244</b>	<b>283</b>	<b>222</b>	<b>78</b>	<b>251</b>	<b>407</b>	<b>1,485</b>	<b>67</b>

1. The TDSB tracks school violence as “incidents” and “occurrences.” A violent incident directly corresponds to the student(s) carrying out the violent act (occurrence). Thus, one violent occurrence may be recorded as multiple violent incidents if multiple students were involved. Our audit focused on violent incidents (not occurrences) as this is what the TDSB reports to the Ministry.
2. This table includes only violent incidents that meet the Ministry of Education's definition of this term (incidents that occurred on school property during school-run programs and that are characterized as one of the seven types of violent incidents included in the above table, except for “Breach of Code of Conduct,” which is described in Note 3 below).
3. In 2017/18, the TDSB created a new category called “Breach of the Board's or a school's Code of Conduct” to facilitate tracking and analysis of violent incidents that spanned across more than one incident type. For example, we noted from our review of the violent incident data an instance of robbery involving racist actions. While this instance spanned multiple categories, it is recorded by TDSB as a “Breach of Code of Conduct” for internal tracking purposes and reported to the Ministry as one violent incident.

## Appendix 2: Update on the TDSB's Action Plan to Address School Safety, as of May 1, 2024

Prepared by the Office of the Auditor General of Ontario using information provided by the TDSB

Action/Step	Action Plan Update (as of May 1, 2024)
<p><b>1. Creating an Expert Reference Panel consisting of multi-sector partners to support school safety and student well-being within our communities.</b></p>	<p>The Expert Reference Panel on school safety and well-being with multi-sector representation (including parents, police and health-care professionals) was created in May 2023 to develop solutions to improve school safety and student well-being. The panel publicly released seven recommendations in May 2024, and afterward the panel was disbanded.</p>
<p><b>2. Allocating additional resources (such as School-Based Safety Monitors, social workers, children and youth counsellors/workers) to schools where concerns have been raised.</b></p>	<p>The TDSB hired two Caring and Safe School advisors to help with the development, implementation, assessment and monitoring of school safety programs and violence prevention and intervention, as well as two teachers, 11 child youth counsellors, 22 school-based safety monitors, 12 social workers and one child youth worker. It hired these additional staff to help build partnerships to support learning and equitable access to services, support students involved in violent incidents, provide tutoring and mentoring, create and deliver programming and help with youth job placements. This work was done in close collaboration with community organizations.</p>
<p><b>3. In the event that student action results in a risk to safety or a violation under the <i>Education Act</i>, students can be and are suspended or expelled.</b></p>	<p>The TDSB released its 2022/23 Caring and Safe Schools report, which summarized suspension and expulsion activity for the year. The report showed an 11% reduction in suspensions and 53% fewer expulsions for 2022/23 compared to 2018/19. The TDSB informed us that its research indicates a strong negative correlation between student suspensions and academic achievement. We reviewed 2022/23 suspension and expulsion data and noted that for incidents under the <i>Education Act</i> where a suspension or expulsion was mandatory, these did occur.</p>
<p><b>4. Emergency Preparedness training sessions have been made mandatory for school-based staff and will continue to be offered in the months ahead.</b></p>	<p>Emergency preparedness training took place through online and in-person sessions from August 2022 to May 2024. As of August 31, 2023, 1,247 school-based staff received training in emergency preparedness and/or threats to school safety.</p>
<p><b>5. Training co-ordinated by the Toronto Police Service (TPS) on threat assessments continues for all principals and vice-principals.</b></p>	<p>Annually, the TPS provides training to staff. The number attended is 1,247 as provided above. The TDSB did not provide an update on the specific number of principals and vice-principals who completed training on emergency preparedness and threats to school and community; however, the TDSB stated that this continues annually for staff. Board staff can also access subsidized Threat Assessment Professional Certification Training, and Active Threat Training hosted by the TPS.</p>

Action/Step	Action Plan Update (as of May 1, 2024)
<p><b>6. Ongoing staff training in restorative practices including conflict resolution and conflict prevention.</b></p>	<p>The TDSB stated that work continues toward the goal of having staff trained in restorative practices at every school. In 2022/23, nine training/certification sessions were offered across the TDSB and approximately 3,000 school staff were trained to date. Additional training sessions were planned for August 2024.</p>
<p><b>7. Creating a Safe Schools Audit Team to work with schools to ensure Caring and Safe Schools policies, practices and procedures are being followed appropriately and working with school teams to provide feedback and address concerns.</b></p>	<p>The TDSB is currently implementing its Safe Schools audit process aimed at supporting alignment and compliance with Ministry expectations and Board policies and procedures. The audits are performed by Caring and Safe Schools staff. This initiative is currently in the pilot phase. As of February 2023, two schools had been audited by Safe Schools, with a final report released for one (Kapapamahchakwew Wandering Spirit School). Implementation of the audit process is expected to proceed more widely across TDSB schools beginning in fall 2024.</p>
<p><b>8. Currently piloting new security video technology with an aim to expand across the system, and other technology.</b></p>	<p>In May 2023, the Board approved \$10.9 million to replace outdated video equipment, which in some instances was no longer functioning. Installation was completed at two pilot schools, and was being completed or nearing completion at five schools. The next phase of installations began in May 2024 at another seven schools. The rollout will continue until all cameras are purchased and installed.</p>
<p><b>9. Ensuring every secondary school has a student engagement/safety team so that students are informing local school-based safety initiatives.</b></p>	<p>The Student Safety Reporting tool was developed by the TDSB's Caring and Safe Schools department in conjunction with the TDSB's Information Technology department, to allow students to report safety concerns in real time through a built-in feature of the School Connects application. The tool was piloted in 10 schools from November 2023 to May 2024. The feedback collected through phase one of the pilot informed changes and upgrades extended to at least 25 more schools in April 2024. The TDSB aims to have the reporting tool in place for all schools in fall 2024.</p>
<p><b>10. Expanding a new initiative that works with community groups during and outside of regular school hours to offer a variety of programs focused on supporting youth.</b></p>	<p>The TDSB has offered programs after school, on weekends and during holiday breaks that have reached over 4,500 TDSB students and families. These programs aim to enhance student joy and engagement. Partnerships with 15 community organizations, agencies and faith groups have helped to grow and develop student literacy, numeracy and foundational learning skills. They have also helped young people access employment opportunities, while providing nutritious meals that address food security.</p> <p>The TDSB is exploring opportunities for additional investments from business partners and other parties, such as Jays Care, to maximize resources to better support students.</p>

Action/Step	Action Plan Update (as of May 1, 2024)
<p><b>11. Working with TPS to update the existing Police-School Board Protocol.</b></p>	<p>As of August 31, 2023, TPS had delivered threat assessment training to more than 100 TDSB schools. Revisions are currently being made to the Police-School Board Protocol. This learning is planned to continue into the 2024/25 school year as the Board's local protocol is finalized.</p>
<p><b>12. Continuing to be an active participant in the City of Toronto's SafeTO community safety plan.</b></p>	<p>In 2022/23, the TDSB collaborated with the City of Toronto to implement SafeTO: A Community Safety &amp; Well-Being Plan—City of Toronto. The City of Toronto brought in a centrally assigned principal to work alongside its staff and partners to develop and implement violence prevention, intervention, and response and recovery measures to promote safer communities and schools as well as student well-being. In 2024/25, the work is planned to focus on improving responses to critical incidents, making better use of data and analytics, and building relationships with community partners.</p>
<p><b>13. The TDSB is working to anticipate the recommendations that will arise from a review of recent violent incidents in and around Toronto-area schools, and which will be finalized in the near future.</b></p>	<p>In response to the growing number of violent incidents at TDSB secondary schools, TDSB Legal Services engaged external parties, King International Advisory Group (KIAG) and Turner Consulting Group (TCG), in January 2023 to perform school safety reviews from two distinctive lenses at four secondary schools.</p> <p>KIAG assessed the school environments for potential threats and evaluated the physical environment and security measures in place (e.g., cameras, signage, building access).</p> <p>TCG analyzed school safety, school climate and equity to better understand the social conditions that have given rise to the growth in school violence, and to identify solutions to foster a more positive school climate and prevent further violence.</p> <p>Both parties released their recommendations in 2024 (TCG in February, KIAG in April). The TDSB is currently addressing the recommendations.</p>

## Appendix 3: TDSB Income Statement Results, 2017/18–2022/23 (\$ million)

Source of data: TDSB

	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	6-Year Change	
							(\$)	(%)
<b>Revenue</b>								
Provincial legislative grants	1,264	1,307	1,189	1,316	1,265	1,392	128	10
Education property tax	1,637	1,701	1,719	1,673	1,625	1,646	9	1
Provincial grants – Other <sup>1</sup>	83	61	49	145	157	85	2	3
Federal grants and fees <sup>2</sup>	22	22	20	22	24	22	1	3
Other fees and revenues <sup>3</sup>	114	118	93	103	100	135	21	19
School fundraising	44	44	24	4	13	33	(11)	(25)
Amortization of deferred capital contributions	153	190	221	214	229	264	110	72
<b>Total Revenues</b>	<b>3,317</b>	<b>3,443</b>	<b>3,315</b>	<b>3,478</b>	<b>3,413</b>	<b>3,577</b>	<b>259</b>	<b>8</b>
<b>Expenses</b>								
Instruction	2,562	2,617	2,512	2,651	2,652	2,691	129	5
Administration	81	84	86	89	87	87	6	7
Transportation	65	68	63	59	64	68	3	5
School operations and maintenance	308	321	316	343	356	359	51	17
Pupil accommodation <sup>4</sup>	203	265	288	264	282	349	146	72
Other programs <sup>5</sup>	0	6	3	19	46	34	34	n/a
School-funded activities	42	43	21	9	14	31	(11)	(26)
<b>Total Expenses</b>	<b>3,261</b>	<b>3,404</b>	<b>3,288</b>	<b>3,434</b>	<b>3,501</b>	<b>3,619</b>	<b>358</b>	<b>11</b>
Annual surplus (deficit)	56	39	26	44	(88)	(42)	(99)	(175)
Accumulated surplus (deficit), beginning of year as previously reported	(97)	(41)	(2)	25	69	(19)	78	(80)
Accumulated surplus (deficit), end of year	(41)	(2)	25	69	(19)	(61)	(20)	(49)

	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	6-Year Change	
							(\$)	(%)
<b>Adjustment on first time adoption of PS 3280<sup>6</sup></b>	-	-	-	-	(689)	(713)	0	N/A
Accumulated surplus (deficit), beginning of year, as adjusted	(97)	(41)	(2)	25	(620)	(732)	(635)	651
<b>Accumulated surplus (deficit), end year, as adjusted</b>	<b>(41)</b>	<b>(2)</b>	<b>25</b>	<b>69</b>	<b>(732)</b>	<b>(774)</b>	<b>(733)</b>	<b>1,785</b>

Note: Numbers are rounded to the nearest whole number. This results in some sub-totals and totals not summing accurately.

1. The Ministry of Education has given additional, time-limited funding to school boards for specific provincial initiatives. These grants are provided outside of the regular operating grants and are often tied to separate Transfer Payment Agreements that require specific reporting on expenditures within set timelines. The Ministry classifies these grants as Priorities and Partnership Funding. Past examples have included funding for mental health workers, dedicated funding for a Math Strategy and COVID-19 funding.
2. Includes funding received for contracted services with the federal government, including Language Instruction for Newcomers to Canada.
3. Includes tuition fees from international students, rental and permit income, cafeteria income and interest income.
4. Includes amortization and writedowns associated with tangible capital assets held by the TDSB.
5. Includes supplies and services for costs incurred by school councils, and expenditures for before- and after-school activities.
6. An accounting standard change required the recognition of additional asset retirement obligations in the TDSB's 2022/23 financial statements as well as a restatement of the TDSB's 2021/22 financial statements. These asset retirement obligations were previously not recognized in the TDSB's financial statements.

## Appendix 4: Staffing Cost per Student by School Type, 2022/23

Source of data: TDSB

School Type	Type of School <sup>1</sup>	# of Schools	# of Students	Average Cost per Student (\$)	Cost per Student Range (\$)	
<b>Both Elementary and Secondary Schools</b>	Alternative schools	1	17	25,429	25,429	25,429
	Indigenous schools	1	169	14,551	14,551	14,551
		<b>2</b>	<b>186</b>	<b>15,545</b>	<b>14,551</b>	<b>25,429</b>
<b>Elementary</b>	Regular schools	436	158,787	9,221	4,769	18,357
	Alternative schools	18	1,794	10,931	6,517	19,950
	Elementary academies	6	1,622	10,386	9,093	15,727
	Congregated special education schools	6	439	61,181	51,363	72,761
	Centralized student interest schools	2	455	7,238	6,233	9,109
		<b>468</b>	<b>163,097</b>	<b>9,386</b>	<b>4,769</b>	<b>72,761</b>
<b>Secondary</b>	Collegiate institutes	60	58,973	8,562	6,615	18,346
	Technical and commercial schools	4	4,413	9,520	7,848	11,938
	Alternative schools	20	1,127	11,384	6,531	43,598
	Congregated special education schools	6	645	56,781	40,503	77,389
	Centralized student interest schools	4	3,443	7,810	7,260	8,689
	Caring and safe schools	4	–	0	0	0
	Indigenous schools <sup>2</sup>	2	35	0	0	0
	Other <sup>3</sup>	3	484	19,037	11,222	28,376
	Adult education centres (EdVance)	5	957	23,176	10,611	31,708
	Virtual schools	1	1,377	7,598	7,598	7,598
		<b>109</b>	<b>71,454</b>	<b>9,345</b>	<b>6,531</b>	<b>77,389</b>

- Does not include three non-viable elementary schools (Ben Heppner Vocal Music Academy, Boys Leadership Academy and Jean Augustine Girls Leadership Academy). Adding these three schools, the Elementary/Secondary Indigenous Education School that the TDSB classifies as an elementary school, and the total of the elementary schools included in this appendix (468) equals 472, which is the total number of elementary schools identified in **Section 2.1**. The total of the Elementary/Secondary Alternative Schools that the TDSB classifies as a secondary school and the total of the secondary schools included in this appendix (109) equals 110, which is the total number of secondary schools identified in **Section 2.1**.
- Secondary Indigenous schools include the Native Learning Centre and Native Learning Centre East. These schools do not have separate cost centres. The Native Learning Centre is in Jarvis Collegiate Institute and Native Learning Centre East is in Sir Wilfrid Laurier Collegiate Institute.
- Other schools, including Eastdale Collegiate Institute and Heydon Park Secondary School, have a significant number of special needs students but are not identified as congregated special education schools. Greenwood Secondary School provides English as a Second Language instruction for newcomers to Canada.

## Appendix 5: TDSB’s Implementation Status of Third-Party Recommendations Relating to Its Procurement Controls, as of August 31, 2023

Source of data: TDSB

Area	Recommendation	TDSB Implementation (as of Aug 31, 2023)
<b>Estimated price and winning bid</b>	The TDSB should consider reviewing its internal estimating process to improve the accuracy of project estimates.	In addition to the estimating process that was already in place, cost estimates are now performed with the use of a project consultant (an external firm that creates designs for the project), a cost consultant (an external consultant hired to assist in estimating the overall cost for large projects) or both.
<b>Retendering guidelines</b>	The TDSB should consider mandatory guidelines for retendering projects when bid amounts exceed estimates.	The TDSB started a process where any low bid that is 15% greater than or 20% less than the TDSB’s initial cost estimate will be reviewed by the project consultant, and if required, a cost consultant. If the project consultant recommends awarding the project, the Design and Renewal Department and Purchasing Department must also agree to proceed. If the consultants cannot justify the variance in the costs, they could recommend retendering the project. However, the TDSB is careful around retendering as they do not want to be accused of bid shopping.
<b>Mandatory post-project reviews</b>	The TDSB should consider mandatory post-project evaluations for projects that exceed TDSB estimates by more than a pre-set dollar amount.	The TDSB has implemented an evaluation process to assess all completed projects. After its completion, the project including the project consultants and contractors are evaluated using a scorecard. The projects that have low evaluation scores are further reviewed every month by a committee comprising TDSB managers from various departments. The good performers are rewarded with more opportunities to bid. For poor performers, the committee assesses the impact of their work and determines what action is needed—whether contractors will be given chance to improve, be suspended or be banned permanently.
<b>Expansion of pre-qualified vendors list</b>	The TDSB should consider increasing the number of vendors on the pre-qualified vendors list by including both contractors and specialized trades such as paving and landscaping contractors.	Processes have been implemented to refresh pre-qualified vendor pools. The TDSB is refreshing its general contractors pool to address the Board’s current needs. The TDSB reviews the vendor pools every year to make sure that each discipline has sufficient available pre-qualified contractors.  Projects are also offered to appropriate contractors, for example, paving and landscaping projects are offered to paving and landscaping contractors rather than general contractors to get better and more accurate pricing.

Area	Recommendation	TDSB Implementation (as of Aug 31, 2023)
<b>Monitoring bid patterns</b>	The TDSB should consider monitoring bidding and non-bidding by pre-qualified vendors, investigate non-bidding and, as appropriate, consider the need to add and delete vendors from the pre-qualified list.	Notices of “no bid” are tracked by the TDSB Purchasing department. Once a vendor has not submitted a bid or has submitted a notice of “no bid” five times, a letter is sent reminding it that a notice with a reason should be sent if it is unable to bid. Repeatedly submitting a notice of “no bid” may result in the vendor being removed from the pre-qualified list.
<b>Altered subcontractor invoices</b>	The TDSB should consider an investigation of subcontractor invoices.	When the TDSB is suspicious that a subcontractor is submitting altered invoices, the TDSB investigates the invoices in question. To date, the TDSB has done such investigations.
<b>Right to Audit clause</b>	The TDSB should consider including Right of Audit clauses in its purchase orders and contracts and should ensure these clauses are applicable to both vendors and their subcontractors.	This has been implemented by the TDSB.
<b>Complaints management and post-project reviews</b>	The TDSB should consider implementing a program to track complaints relating to work performed/contracted by the Design, Construction and Maintenance department and its vendors. As part of this process, the TDSB should also consider implementing a consultant and contractor performance evaluation post project completion. The results of such an evaluation and/or review of complaints may affect a firm’s eligibility for future awarding of contracts.	The TDSB has implemented an evaluation process wherein project consultants are evaluated after they complete the design of a contracted project and after the completion of the project. A similar evaluation is also done with contractors.
<b>Enhancement of Design, Construction and Maintenance department’s controls</b>	The TDSB should review the Design, Construction and Maintenance department’s activities, including hiring, to improve the department’s general control environment.	A reorganization was done in 2020 in the TDSB’s Facilities Services department. New processes for vendor maintenance, project awards and change order approvals have been implemented to ensure the segregation of duties.
<b>Review of department’s hiring process</b>	The TDSB should consider a review of employee (and contract employee) hires in the Design, Construction and Maintenance department over the last four years to ensure compliance with TDSB hiring processes and controls.	Employee Services is involved and utilized for all hiring of employees (and contract employees) under the Purchasing and Design and Renewal departments. The hiring process involves the Design and Renewal department senior managers and managers and Employee Services staff rather than one person deciding.

Area	Recommendation	TDSB Implementation (as of Aug 31, 2023)
<b>Employee survey</b>	The TDSB should consider surveying employees in the Design, Construction and Maintenance department to obtain recommendations for improving the operation and control environment of the department.	Changes implemented include review of change orders by various levels in the Design, Construction and Maintenance departments to ensure the change remains within total project's budget (plus contingency), rotation of Vendor of Record selected to bid on projects and increased vendor pools.
<b>Construction Management Services</b>	The TDSB should review the bidding information collected to ensure tendering of the work complies with TDSB policies.	This has not been fully implemented. The TDSB stated that Construction Management is not typically used by the Board and has been used only twice in the past decade, during unique situations involving large projects.
<b>Construction Management Services</b>	For Construction Management Services contracts, the TDSB should develop policies and procedures to inspect bidding information from the vendor to ensure that tendering of work complies with TDSB policies.	In the future, before the TDSB uses Construction Management Services, policies and procedures will be developed and approved and the Board will ensure that best practices, training and pre-qualification process are implemented.

## Appendix 6: Details of Major Capital Projects Completed, 2017/18–2022/23

Source of data: TDSB

Project Timelines and Costs	Key Reasons for Delay	Key Reasons for Cost Overruns
<b>David Mary Thomson Collegiate Institute – New construction</b>		
<p><b>Timeline:</b></p> <ul style="list-style-type: none"> <li>• Project approved date: June 2011</li> <li>• Planned completion date: September 2013</li> <li>• Actual completion date: December 2019</li> <li>• Delayed by 75 months</li> </ul> <p><b>Cost:</b></p> <ul style="list-style-type: none"> <li>• Initial approved budget: \$37.2 million</li> <li>• Actual cost: \$49.7 million</li> <li>• Over budget by \$12.5 million</li> </ul>	<ul style="list-style-type: none"> <li>• Site Plan Approval (SPA) from City of Toronto took 44 months</li> <li>• Approval of design concept by TDSB took 13 months</li> </ul>	<ul style="list-style-type: none"> <li>• Extraordinary costs of over \$7 million due to City of Toronto's SPA, including a requirement for a new service road and traffic connection to the street network</li> <li>• Demolition and asbestos abatement – \$3.3 million</li> <li>• Construction costs escalation – \$1.8 million</li> </ul>
<b>Avondale Public School – Replacement of existing school</b>		
<p><b>Timeline:</b></p> <ul style="list-style-type: none"> <li>• Project approved date: April 2014</li> <li>• Planned completion date: January 2016</li> <li>• Actual completion date: September 2019</li> <li>• Delayed by 44 months</li> </ul> <p><b>Cost:</b></p> <ul style="list-style-type: none"> <li>• Initial approved budget: \$12.4 million*</li> <li>• Actual cost: \$27.4 million</li> <li>• Over budget by \$15 million</li> </ul>	<ul style="list-style-type: none"> <li>• Approval of Board Program and Sketch Plan by TDSB took 16 months</li> <li>• Additional approval for scope changes (adding an additional floor to the building) took nine months</li> <li>• SPA from City of Toronto took 26 months</li> <li>• Further delays due to contractor filing for insolvency</li> </ul>	<ul style="list-style-type: none"> <li>• 3rd floor additional scope added after project approval – over \$8.5M (cost not initially budgeted)</li> <li>• Child-care addition (partly funded by City) – \$2.5 million</li> <li>• Extraordinary costs – \$2.3 million <ul style="list-style-type: none"> <li>• Changes identified by the City for its SPA (e.g., green roof, bike racks)</li> <li>• Site conditions (e.g., tree planting and protection) cost more than expected</li> <li>• Soft costs (e.g., furniture costing) more than expected</li> </ul> </li> </ul>

Project Timelines and Costs	Key Reasons for Delay	Key Reasons for Cost Overruns
<b>George Webster Elementary School – Replacement of existing school</b>		
<p><b>Timeline:</b></p> <ul style="list-style-type: none"> <li>• Project approved date: April 2014</li> <li>• Planned completion date: September 2016</li> <li>• Actual completion date: September 2018</li> <li>• Delayed by 24 months</li> </ul>	<ul style="list-style-type: none"> <li>• SPA from City of Toronto took 31 months</li> <li>• Ministry approval for the project took 10 months</li> </ul>	<ul style="list-style-type: none"> <li>• Extraordinary costs – \$2.3 million               <ul style="list-style-type: none"> <li>• Changes identified by the City for SPA (e.g., costs to comply with Toronto Green standards such as additional trees)</li> <li>• Site conditions (e.g., asbestos) and environmental abatement costs were more than expected</li> </ul> </li> </ul>
<p><b>Cost:</b></p> <ul style="list-style-type: none"> <li>• Initial approved budget: \$18.9 million*</li> <li>• Actual cost: \$21.6 million</li> <li>• Over budget by \$2.7 million</li> </ul>		
<b>Davisville Junior Public School – Replacement of existing school</b>		
<p><b>Timeline:</b></p> <ul style="list-style-type: none"> <li>• Project approved date: November 2015</li> <li>• Planned completion date: September 2016</li> <li>• Actual completion date: September 2021</li> <li>• Delayed by 60 months</li> </ul>	<ul style="list-style-type: none"> <li>• SPA from City of Toronto took 28 months</li> <li>• Approval of Board Program and Sketch Plan by TDSB took 18 months</li> <li>• Ministry approval for the project took 10 months</li> <li>• Further delays due to the COVID-19 pandemic</li> </ul>	<ul style="list-style-type: none"> <li>• Extraordinary costs – \$5.7 million               <ul style="list-style-type: none"> <li>• Changes identified by the City for SPA</li> <li>• Site conditions</li> <li>• Soft costs</li> </ul> </li> <li>• Land acquisition and easement access – \$5 million</li> <li>• Child-care addition – \$2.5 million</li> </ul>
<p><b>Cost:</b></p> <ul style="list-style-type: none"> <li>• Initial approved budget: \$23.2 million*</li> <li>• Actual cost: \$36.4 million</li> <li>• Over budget by \$13.2 million</li> </ul>		

Project Timelines and Costs	Key Reasons for Delay	Key Reasons for Cost Overruns
<b>Norseman Junior Middle School – Addition</b>		
<p><b>Timeline:</b></p> <ul style="list-style-type: none"> <li>• Project approved date: November 2015</li> <li>• Planned completion date: September 2016</li> <li>• Actual completion date: September 2019</li> <li>• Delayed by 36 months</li> </ul> <p><b>Cost:</b></p> <ul style="list-style-type: none"> <li>• Initial approved budget: \$5.3 million</li> <li>• Actual cost: \$6.5 million</li> <li>• Over budget by \$1.2 million</li> </ul>	<ul style="list-style-type: none"> <li>• Approval of Board Program and Sketch Plan by TDSB took 14 months</li> <li>• SPA from City of Toronto took 15 months</li> </ul>	<ul style="list-style-type: none"> <li>• Extraordinary costs – \$1.2 million</li> <li>• Changes identified by the City for SPA (e.g., additional traffic signage)</li> <li>• Site conditions (e.g., working around trees, added ventilation) not included in the original budget</li> <li>• Abatement for contaminated soil not included in the original budget</li> </ul>
<b>Sir Sanford Fleming Secondary School – Renovation</b>		
<p><b>Timeline:</b></p> <ul style="list-style-type: none"> <li>• Project approved date: March 2018</li> <li>• Planned completion date: January 2019</li> <li>• Actual completion date: April 2022</li> <li>• Delayed by 39 months</li> </ul> <p><b>Cost:</b></p> <ul style="list-style-type: none"> <li>• Initial approved budget: \$4.9 million</li> <li>• Actual cost: \$4.4 million</li> <li>• Under budget by \$0.5 million</li> </ul>	<ul style="list-style-type: none"> <li>• Delayed because of COVID-19-related public health restrictions imposed</li> <li>• Approval of Board Program and Sketch Plan by TDSB took 16 months</li> <li>• Ministry approval for the project took nine months</li> </ul>	n/a

\* Initial approved funding incorporates City of Toronto funding of about \$12 million that the City provided as part of its requirements when providing the TDSB with the Site Plan Approval for the identified project.



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