

Ministry of Education Appointed Supervisor, Rick Byers

September 17, 2025

AUDIT SERVICE PLAN FOR THE YEAR ENDED AUGUST 31, 2025

Multi-Year Strategic Plan Values: Believe, Excel, Respect, Thrive and Trust

*“Owe no one anything, except to love each other, for the one who loves another has fulfilled the law”
Romans 13:8*

BACKGROUND

The attached report is the audit service plan for the year ended August 31, 2025, as prepared and presented by our external audit firm, Deloitte LLP.

School boards are required to prepare consolidated financial statements in accordance with the *Financial Administration Act* and *Ontario Regulation 395/11 of the Education Act – Accounting Policies and Practices*.

DISCUSSION

The audit service plan describes the key features of the year end audit process, including the audit approach, timelines and the planned communications with the audit committee.

THE FOLLOWING RECOMMENDATION IS PROVIDED FOR CONSIDERATION:

- 1. THAT THE MINISTRY OF EDUCATION APPOINTED SUPERVISOR APPROVE THE RECOMMENDATION FROM THE AUDIT COMMITTEE THAT THE AUDIT SERVICE PLAN FOR THE YEAR ENDED AUGUST 31, 2025, BE APPROVED.**

Prepared by: Deloitte LLP
Scott Keys, Superintendent, Financial Services

Submitted by: Julie Cherepacha, Executive Superintendent, Finance, CFO and Treasurer

Approved by: Ministry of Education Appointed Supervisor, Rick Byers

Date of Approval: September 17, 2025

Signature:

Rick Byers