

Audit Committee

Monday, June 29, 2026, 2:00pm
In Person/Teams Hybrid Meeting

Committee Members Present

Theresa Graham, External Member, Committee Chair (Virtual)
Narmada Subramanian, External Member (Virtual-2:06 pm/IP 2:17 pm)
Rebecca Bell, NNDSB Supervisor (Virtual)

Staff Present

Jay MacJanet, CEO/Director of Education (Virtual)
Seija Van Haesendonck, Superintendent of Business (IP)
Wende Proulx, Manager of Finance (IP)

External Participants

Melissa Dodge, Regional Internal Audit Manager (Virtual)

1. Call to Order

The meeting was called to order at 2:03 pm by Theresa Graham, Committee Chair. A land acknowledgement recognizing the traditional territory of the Nipissing First Nation and the Anishinaabe peoples was read. Attendance was recorded, and the committee welcomed Rebecca Bell, Board Supervisor as its new member. Ms. Bell was appointed as the Minister of Education's representative, as control and charge over the administration of the affairs of the Board were vested in the Minister of Education effective December 1, 2025.

2. Declaration of Conflict of Interest

The floor was opened for declarations of conflict of interest, with none declared.

3. Approval of Agenda

Moved by Rebecca Bell, and seconded by Narmada Subramanian, that the agenda for the Audit Committee meeting of June 29, 2026, be approved as presented. CARRIED.

4. Approval of Minutes from Previous Meeting

Moved by Narmada Subramanian, and seconded by Theresa Graham, that the minutes of the Audit Committee meeting held on January 29, 2026, be approved as presented. CARRIED

5. Business Arising

No new business to report.

6. New Business

6.1 – 2025-26 Revised Estimates report – Superintendent Van Haesendonck

SBO Van Haesendonck explained that the Revised Estimates Report presented to the Audit Committee would previously have been presented to the Finance Committee if there were significant changes, with subsequent presentation to and approval by the Board of Trustees. In lieu of that process, the 2025-26 Revised Estimates were finalized and approved by the Minister of Education on January 28, 2026.

SBO Van Haesendonck noted that the 2025-26 Revised Estimates were prepared with an increase to the compliance deficit from the original 2025-26 Estimates, moving from (\$730,233) to (\$4,589,313) due to a decrease in enrolment (primarily at the secondary panel), and additional expenditures related to the full operation and maintenance of the three Parry Sound schools for the year.

At the time of Revised Estimates, the Transportation budget deficit was \$ 2.18 million, with Special Education having a deficit slightly under half a million dollars.

6.2 - Draft 2026-27 Budget – Superintendent Van Haesendonck

SBO Van Haesendonck explained that the draft 2026-27 Estimates would previously have been presented to the Finance Committee for review and recommendation to the Board for approval in the same format as provided to the Committee, and then presented to the Board for approval. In lieu of that process, the draft budget is being shared with the Audit Committee for review.

SBO Van Haesendonck also noted that beginning for the 2026-27 Estimates, there is a new requirement in the approval process for Board budgets, whereby the CEO is required to complete a compliance attestation, confirming that the board budget meets Ministry and board priorities, and Ministry of Education financial requirements.

SBO Van Haesendonck reviewed the budget report, and provided some overall highlights, noting that the board is presenting a 2026-27 budget with a \$1.6 million operating deficit, and a deficit for compliance purposes of \$1.2 million. This reflects a 68.5% improvement over the 2025-26 Revised Estimates projected operating deficit, which is due in part to a project 0.84% increase in enrolment and budgeted 0.1% decrease in expenditures.

Projected staffing was reduced by 27.4 FTE overall, with a focus on staffing schools to align with the provincial funding model and class size requirements, although teaching staff reductions were fully offset by attrition. There was also a reduction in custodial staffing due to the consolidation of schools in the Parry Sound region, and 5 additional early childhood educators were added across the board due to a projected increase in kindergarten enrolment.

SBO Van Haesendonck noted that the special education budget reflects a deficit of approximately \$1.07 million, which is an increase from the 2025-26 Revised Estimates special education deficit of approximately \$0.5 million. This change reflects the use of actual costs for salaries and benefits compared to the use of average costs. Often the teachers assigned to special education teaching positions have many more years of experience, and accordingly are placed higher on the salary grids.

The transportation deficit is budgeted to be \$1.64 million in 2026-27, which is an improvement from a budgeted deficit of \$2.18 million in 2025-26 Revised Estimates. Additional transportation funding was allocated in the 2026-27 Core Education funding, and combined with the elimination of two routes in the Parry Sound area due to the school consolidation, the deficit was reduced, even with an increase in budgeted transportation expenditures due to scheduled operator rate increases.

Finally, SBO Van Haesendonck provided a brief overview of the changes in revenues and expenses compared to the 2025-26 Revised Estimates, and noted that as the board remains in a budgeted deficit for 2026-27, there will be a continued review of all programs, departments and costs in 2026-27 as the Board moves forward to the 2027-28 budget process.

Moved by Rebecca Bell and seconded by Narmada Subramanian, that the Audit Committee of the Near North District School Board recommends the 2026-27 Estimates be submitted through EFIS to the Minister of Education. CARRIED

7. Next Meeting Date

The committee reviewed future scheduling, noting that the first required meeting of the year must be held before October 1, 2026. The external auditor and committee

members will be canvassed before setting a date, and a schedule will be set in advance for the year.

8. Adjournment

Moved by Rebecca Bell and seconded by Narmada Subramanian, that there being no further business to discuss on June 29, 2026, the meeting of the Audit Committee of the Near North District School Board adjourns at 2:32 pm. CARRIED.

Unofficial