

GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD

ADMINISTRATIVE OFFICE: 451 Park Street West, P.O. Box 210, Windsor, Ontario N9A 6K1

PUBLIC SESSION MEETING OF THE AUDIT COMMITTEE
SEPTEMBER 22, 2026
BOARD COMMITTEE ROOM
451 PARK STREET WEST, WINDSOR
3:00 P.M.

PLEASE SIGN AND EMAIL THE DISCLOSURE OF CONFLICT OF INTEREST TO TAMMY MELOCHE
(Requirement as per Ontario Regulation 361/10 Subsection 14(1)).

In attendance at this meeting:

Suk Bedi, KPMG (Regional Internal Auditor)
Kevin Macchio, KPMG (External Auditor)
Cynthia Swift, KPMG (External Auditor)

AGENDA

A. **CALL TO ORDER** (Superintendent Armstrong, Chair Pro Tem)

B. **ATTENDANCE**

C. **APPROVAL OF AGENDA**

D. **DECLARATION OF CONFLICT OF INTEREST**

E. **NEW BUSINESS**

E.1 Audit Committee

- a) Election of Chairperson of the Audit Committee for the period September 1, 2026 to November 15, 2026.
- b) Election of the Vice-chairperson of the Audit Committee for the period September 1, 2026 to November 15, 2026.

F. **CONVENE INTO PRIVATE SESSION**

PUBLIC SESSION WILL RECONVENE UPON ADJOURNMENT OF PRIVATE SESSION

G. **ACTIONS OF THE AUDIT COMMITTEE MEETING PRIVATE SESSION**

Page 1-3 H. **APPROVAL OF MINUTES**

H.1 Minutes of Public Session meeting of the Audit Committee 2026 06 15

Attachment 1

Audit Committee Members:
Gale Hatfield, Trustee
Kim McKinley, Trustee
Cheryl Lovell, Trustee
Drake Reid, External Member
Paul Mancini, External Member

Committee Liaison – S. Armstrong
Administrative Assistant – T. Meloche

I. BUSINESS ARISING FROM THE MINUTES

J. PRESENTATIONS

K. NEW BUSINESS

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K.1 Appointment of the External Auditors for the fiscal years 2026-27 to
2028-29 inclusive

Attachment 1

RECOMMENDATION:

**THAT THE BOARD CONFIRM THE APPOINTMENT OF KPMG LLP AS EXTERNAL
AUDITORS FOR THE FISCAL YEARS ENDING AUGUST 31, 2027, TO AUGUST 31, 2029,
INCLUSIVE.**

L. ADJOURNMENT

NEXT SCHEDULED MEETING

TBD

Board Committee Room

GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD

Administrative Office: 451 Park Street West, Windsor, Ontario. N9A 6K1

MINUTES OF A PUBLIC SESSION MEETING OF THE AUDIT COMMITTEE OF THE GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD HELD ON MONDAY, JUNE 15, 2026, BOARD COMMITTEE ROOM and VIA TEAMS

PRESENT - AUDIT COMMITTEE MEMBERS:

G. Hatfield (Chairperson)
K. McKinley (Vice-Chairperson)
C. Lovell
D. Reid (External member)
P. Mancini (External member)

ADMINISTRATION:

V. Houston, Chief Executive Officer
S. Armstrong, Superintendent of Business

OTHER ADMINISTRATIVE STAFF:

S. Maheux, Manager of Financial Services
R. Skeates, Accounting Supervisor

OTHERS IN ATTENDANCE:

Suk Beni, KPMG (Regional Internal Auditor)

RECORDER: T. Meloche

A. CALL TO ORDER

Chairperson Hatfield called the meeting to order at 3:01p.m.

B. ATTENDANCE

Chairperson Hatfield noted that all members were present.

C. APPROVAL OF AGENDA

C.1 Approval of Agenda

Moved by Trustee Lovell
Seconded by Drake Reid

THAT THE AGENDA BE APPROVED AS PRINTED.

CARRIED

D. CONVENE TO PRIVATE SESSION

Moved by Trustee Lovell
Seconded by Trustee McKinley

TO MOVE INTO PRIVATE SESSION.

CARRIED

E. DECLARATION OF CONFLICT OF INTEREST

There were no declarations of conflict of interest.

F. ACTIONS OF AUDIT COMMITTEE MEETING PRIVATE SESSION

F.1 Actions of the Audit Committee meeting private session

Moved by Drake Reid

Seconded by Trustee Lovell

THAT ITEMS G.1 and G.2 and H.1 FROM THE PRIVATE SESSION OF THE JUNE 15, 2026, AUDIT COMMITTEE MEETING BE PUT ON THE AGENDA OF THE COMMITTEE OF THE WHOLE PUBLIC SESSION BOARD MEETING OF JUNE 16, 2026, AS REPORTS.

CARRIED

G. APPROVAL OF MINUTES

Approval of Minutes

Moved by Drake Reid

Seconded by Trustee McKinley

THAT THE MINUTES OF THE NOVEMBER 17, 2025, AUDIT COMMITTEE MEETING (PUBLIC SESSION) BE APPROVED AS PRINTED.

CARRIED

H. BUSINESS ARISING FROM THE MINUTES

Nil

I. PRESENTATIONS

Nil

J. NEW BUSINESS

J.1 Audit Committee Planning for 2026-2027

The proposed meeting schedule was reviewed, and a request was made to consider moving the first meeting date back by one week.

Moved by Drake Reid

Seconded by Trustee Lovell

THAT THE AUDIT COMMITTEE APPROVE THE RECOMMENDED PLANNING FOR 2026-2027 AS AMENDED FROM SEPTEMBER 14, 2026 TO September 22, 2026.

CARRIED

K. REPORTS

K.1 March 31, 2026 Specified Audit Procedures Report to the Ministry of Education

In response to a question regarding differences in reported rates, R. Skeates explained the Ministry provides several prescribed rates for reporting purposes. The rate used was based on the applicable annual Ministry rate. Administration confirmed that the calculations and reporting were accurate and consistent with Ministry requirements.

K.2 2026-27 External Audit Services

Superintendent Armstrong noted that the current audit services end this 2026 fiscal year.

External Audit Services for the 2026-2027 fiscal year will be procured through the Ontario Education Collaborative Marketplace (OECM), which has agreements in place with several accounting firms. Staff will submit the Board's requirements through the OECM procurement process, and the available options will be evaluated based on pricing and other established criteria. Administration will recommend the successful proponent, with local presence considered a desirable factor. Rather than issuing a standalone Request for Proposal, the Board intends to utilize the collaborative procurement process available through OECM.

It was noted that the current arrangement with KPMG has already been extended for five years.

L. ADJOURNMENT

There being no further business before the Committee, Chairperson Hatfield adjourned the meeting at 3:31 p.m.

Next scheduled meeting of the Audit Committee is September 22, 2026



GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD

MEMORANDUM

TO: CHAIRPERSON, TRUSTEES AND MEMBERS OF THE AUDIT COMMITTEE

FROM: SHELLEY ARMSTRONG, SUPERINTENDENT OF BUSINESS, TREASURER AND FACILITY SERVICES
VICKI HOUSTON, CHIEF EXECUTIVE OFFICER

SUBJECT: APPOINTMENT OF EXTERNAL AUDITORS FOR THE 2026-27 TO 2028-29 FISCAL YEARS (INCLUSIVE)

DATE: SEPTEMBER 22, 2026



AIM:

To appoint external auditors for the fiscal years ending August 31, 2027, to August 31, 2029, inclusive.

CONTEXT:

In accordance with Ontario Regulation 361/10 S. 9(4) – “*Audit Committees*”, the Audit Committee is responsible for making a recommendation to the Board on the appointment of an external auditor. The Board’s agreement for audit services with KPMG LLP expires with the completion of the external audit for the fiscal year ending August 31, 2026. For purposes of procuring external audit services, the Board is required to follow the Canadian Free Trade Agreement (“CFTA”) and the Ontario Procurement Directive, and a competitive bid process must be followed.

As part of the Broader Public Sector, the Board utilizes the Ontario Collaborative Education Marketplace (“OECM”) for many competitive procurements. The OECM issued a Request for Proposal (“RFP”) for external audit services and negotiated master agreements with four supplier partners: BDO Canada Ltd., Deloitte, KPMG LLP and Marcil Lavallee. The OECM has the option to extend the master agreements for up to five additional years, which if exercised, would bring the final expiration date of the master agreements to April 2034.

PURPOSE:

Administration reviewed the OECM master agreements to determine whether the external audit services offered under these agreements met the needs of the Board. Administration elected to issue a “Second Stage” through the OECM, requesting quotes from the four supplier partners for external audit services specific to the requirements of the Board, which included:

- All inclusive external audit services for the consolidated financial statements of the Greater Essex County District School Board;
- All inclusive external audit services related to specified audit procedures for the seven months’ activity for the periods ending March 31 of the Greater Essex County District School Board;
- All inclusive external audit services for the financial statement of the Windsor Essex Student Transportation Services Inc.; and
- All inclusive external audit services related to the Adult Non-Credited Language Program of the Greater Essex County District School Board.

The Second Stage also requested qualitative information from the supplier partners with respect to their audit methodology and issues resolution, experience with public sector clients, staff experience, local content and availability of other services.

A total of two supplier partners responded to the Second Stage request, being KPMG LLP and BDO Canada Ltd. For purposes of evaluating the Second Stage submissions, pricing represented 55% of the evaluation and the qualitative criteria represented 45% of the evaluation. The Second Stage submissions were evaluated by the Superintendent of Business, Treasurer and Facility Services, the Manager – Financial Services and the Supervisor of Purchasing and Supply. The consolidated results of the evaluation are as follows:

Supplier Partner	Total Points
BDO Canada Ltd.	89.67
KPMG Ltd.	95.17

Based on the results of the Second Stage evaluation, KPMG LLP received the highest number of points. KPMG LLP has provided external audit services to the Board for a number of years. KPMG LLP is very familiar with the Board’s processes and internal controls and consistently meets all reporting deadlines. Their staff is knowledgeable in Public Sector Accounting Standards, having served a number of public sector clients. No service issues have been experienced during their tenure with the Board.

RECOMMENDATION:

THAT THE BOARD CONFIRM THE APPOINTMENT OF KPMG LLP AS EXTERNAL AUDITORS FOR THE FISCAL YEARS ENDING AUGUST 31, 2027, TO AUGUST 31, 2029 INCLUSIVE.