

# AGENDA

Monday, December 20, 2024 at 10:00 a.m.

*Board Meeting Via Zoom Video Conference*



- 
1. **CALL MEETING TO ORDER.**
  2. **TRADITIONAL LAND ACKNOWLEDGMENT.**
  3. **DISCLOSURE OF PECUNIARY INTEREST.**
  4. **APPROVAL OF AGENDA. ®**
  5. **APPROVAL OF MINUTES:**
    - 5.1 November 14, 2024 ®
  6. **DEPUTATIONS & PRESENTATIONS.**
  7. **REPORTS:**
    - 7.1 Chair
    - 7.2 Chief Administrative Officer
    - 7.3 Director of Finance
  8. **OUTSTANDING ISSUES.**
  9. **NEW BUSINESS:**
    - 9.1 The Meadow View ®
    - 9.2 Final Audit Management Letter
    - 9.3 Value for Money Audit ®
    - 9.4 Appointment of the Auditors for 2024 ®
    - 9.5 Board Meeting Dates 2025
  10. **IN-CAMERA: 0**
  11. **CORRESPONDENCE:**
    - 11.1 Labour Market Group – Labour Focus October 2024
    - 11.2 Labour Market Group – September 2024 Jobs Report
    - 11.3 NBPSDHU Overdose Report
    - 11.4 Minister Callandra letter (Ontario Restoring Safety to Parks and Public Space)
  12. **ADJOURNMENT. ®**

# MEETING MINUTES

Thursday, November 14, 2024 at 6:30 PM



Board Meeting via Zoom Video Conference

Board Members Present:

Joel Constable     Peter McIsaac  
Jerry Brandt        Teri Brandt  
Ted Collins         Jamie McGarvey  
Gail Finnsion      Rick Zanussi  
Teresa Hunt         Tom Lundy  
Irene Smit  
Janice Bray

Board Members Absent:

Sharon Smith  
Ted Knight  
Ryan Baptiste

Staff:

Tammy MacKenzie, CAO  
JJ Blower, Communications Officer  
Sylvia Roy, Director of Finance

**1. CALL MEETING TO ORDER:**

The meeting was called to order by Rick Zanussi at 6:30PM.

**2. TRADITIONAL LAND ACKNOWLEDGMENT.**

**3. DISCLOSURE OF PECUNIARY INTEREST.**

**4. APPROVAL OF AGENDA**

***Resolution 24 11 01***

*Moved by Gail Finnsion*

*Seconded by Irene Smit*

**CARRIED**

“THAT the agenda of the Regular Meeting of the Board held on November 14, 2024 be approved as presented.”

**5. APPROVAL OF MINUTES:**

4.1 October 10, 2024

***Resolution 24 11 02***

*Moved by Tom Lundy*

*Seconded by Teresa Hunt*

**CARRIED**

“THAT the Board meeting minutes of Thursday, October 10, 2024 be approved as presented.”

**6. DEPUTATIONS & PRESENTATIONS.**

**7. REPORTS:**

7.1 Chair

On behalf of the Board, the Chair welcomed Sylvia Roy as the new Director of Finance.

7.2 Chief Administrative Officer

Ms. MacKenzie welcomed Sylvia Roy to the DSSAB, and was available to take any questions regarding the CAO report. She spoke about the new childcare spaces being created at Adventure Academy and Waubeek Early Learning & Child Care Centre. The Esprit giving campaign is launching next week.

7.3 Director of Finance

Ms. Roy introduced herself and thanked the board for the opportunity.

**8. OUTSTANDING ISSUES.**

8.1 Land Acknowledgement

A written report was presented by Ms. MacKenzie

***Resolution 24 11 03***

**CARRIED**

*Moved by Rick Zanussi*

*Seconded by Teri Brandt*

“THAT the Board approve the revised Traditional Land Acknowledgement, as presented.”

**9. NEW BUSINESS:**

9.1 2024-2025 Canada Ontario Housing Benefits (COHB) Allocation Letter

A written report was presented by Ms. MacKenzie.

9.2 Esprit Renovation Update/Social Services Relief Fund SSRF 4 & 5 Allocation Letter

A written report was presented by Ms. MacKenzie.

9.3 Technology Asset Disposal Policy

A written report was presented by Ms. MacKenzie.

**10. IN-CAMERA: 0**

**11. CORRESPONDENCE.**

11.1 NBPSDHU Overdose Report

11.2 Knowing Our Numbers – Northern Perspective

11.3 Canada-Ontario Community Housing Initiative (COCHI) & Ontario Priorities  
Husing Initiative (OPHI) Approval Letter

**11. ADJOURNMENT.**

***Resolution 24 11 04***

**CARRIED**

*Moved by Janice Bray*

*Seconded by Joel Constable*

“THAT the Board meeting now be adjourned at 7:12 PM, and that the next regular meeting to be held Monday, December 9, 2024 at the hour of 6:30 PM via Zoom Video Conference.”

DRAFT

---

District of Parry Sound



Social Services  
Administration Board

# **Chief Administrative Officer's Report**

*December 2024*

## Mission Statement

To foster healthier communities by economically providing caring human services that empower and enable the people we serve to improve their quality of life.

---

## Esprit Giving Campaigns

As a reminder, The Orange Door Project campaign continues! From November 12th to December 22nd, Home Depot customers across Canada are being empowered to be a part of the change by making a donation in support of a local charity that provides housing and supportive services. Staff have been attending the store weekly to provide information on our services and programs.



## Sponsor-A-Family Program

Wow! We are overwhelmed by the response and support we've already received for our Sponsor-A-Family campaign. In less than 24 hours we had sponsors for almost all of our families!, and they are now fully sponsored!

Each one of these elves represents a family we are supporting through our programs. Your support makes a huge difference in their lives everyday, and especially during the holiday season.

More information can be found on our website at [www.espritplace.ca/sponsorfamily/](http://www.espritplace.ca/sponsorfamily/)



## Holiday Wish List

We are seeking donations for our reopening in early 2025. We've created our 'holiday wish list' to help identify the items most in need.

## Social Media Stats

<b>Facebook –District of Parry Sound Social Services Administration Board</b>	<b>JUNE 2024</b>	<b>JULY 2024</b>	<b>AUG 2024</b>	<b>SEPT 2024</b>	<b>OCT 2024</b>	<b>NOV 2024</b>
---	------------------	------------------	-----------------	------------------	-----------------	-----------------

Total Page Followers	601	626	642	657	671	677
Post Reach this Period (# of people who saw post)	5213	5510	6261	5343	2332	3032
Post Engagement this Period (# of reactions, comments, shares)	599	609	512	380	365	257

<b>Facebook -Esprit Place Family Resource Centre</b>	<b>JUNE 2024</b>	<b>JULY 2024</b>	<b>AUG 2024</b>	<b>SEPT 2024</b>	<b>OCT 2024</b>	<b>NOV 2024</b>
--	------------------	------------------	-----------------	------------------	-----------------	-----------------

Total Page Followers	192	193	196	198	199	209
Post Reach this Period (# of people who saw post)	421	526	1782	275	124	3103
Post Engagement this Period (# of reactions, comments, shares)	102	26	91	32	11	151

<b>DSSAB LinkedIn Stats</b> <a href="https://bit.ly/2YyFHIE">https://bit.ly/2YyFHIE</a>	<b>JUNE 2024</b>	<b>JULY 2024</b>	<b>AUG 2024</b>	<b>SEPT 2024</b>	<b>OCT 2024</b>	<b>NOV 2024</b>
--	------------------	------------------	-----------------	------------------	-----------------	-----------------

Total Followers	474	478	485	488	492	501
Search Appearances (in last 7 days)	178	226	184	90	64	10
Total Page Views	26	26	26	84	69	55
Post Impressions	1089	1251	1241	243	154	1800
Total Unique Visitors	15	11	13	41	38	23

<b>Instagram - Esprit Place Family Resource Centre</b> <a href="https://www.instagram.com/espritplace/">https://www.instagram.com/espritplace/</a>	<b>JUNE 2024</b>	<b>JULY 2024</b>	<b>AUG 2024</b>	<b>SEPT 2024</b>	<b>OCT 2024</b>	<b>NOV 2024</b>
---	------------------	------------------	-----------------	------------------	-----------------	-----------------

Total Followers	74	83	85	93	93	97
# of accumulated posts	23	25	27	36	37	53

**Licensed Child Care Programs**

**Total Children Utilizing Directly Operated Child Care in the District  
October 2024**

Age Group	Fairview ELCC	First Steps ELCC	Highlands ELCC	Waubeek ELCC	HCCP	Total
Infant (0-18M)	3	2	1	5	15	26
Toddler (18-30M)	5	5	14	17	35	76
Preschool (30M-4Y)	16	14	16	32	41	119
# of Active Children	24	21	31	54	91	221

The overall enrollment has not changed in the month of October although several children have aged up to the next age-grouping.

**School Age Programs  
October 2024**

Location	Enrollment
Mapleridge After School	26
Mapleridge Before School	8
Mapleridge Summer Program	N/A
Sundridge Centennial After School	13
Home Child Care	19
# of Active Children	66

Both Mapleridge and Sundridge School Age Programs are now operating at capacity.



**Inclusion Support Services  
October 2024**

Age Group	EarlyON	Licensed ELCC's	Monthly Total	YTD Total	Waitlist	New Referrals	Discharges
Infant (0-18M)	0	2	2	4	0	0	0
Toddler (18-30M)	5	4	9	19	3	3	1
Preschool (30M-4Y)	1	32	33	51	7	0	1
School Age (4Y+)	7	32	39	30	2	0	15
Monthly Total	13	70	83	-	12	3	17
YTD Total	19	85	-	104	39	40	44

The ISS Resource Consultants continue to discharge children that have fully transitioned to school and are now receiving services through the school boards.

**EarlyON Child and Family Programs  
October 2024**

Activity	Monthly Total	YTD
Number of Children Attending	989	9,582
Number of New Children Attending	44	372
Number of Adults Attending	801	7,473
Number of Virtual Programming Events	10	101
Number of Engagements through Social Media	1,080	7,333
Number of Views through Social Media	16,796	140,485

There were 265 more visits by children this month in the EarlyON Child and Family Centres with 44 new children in attendance that have not previously visited a program. With the children, there was an increase of 236 adults attending one or more programs.

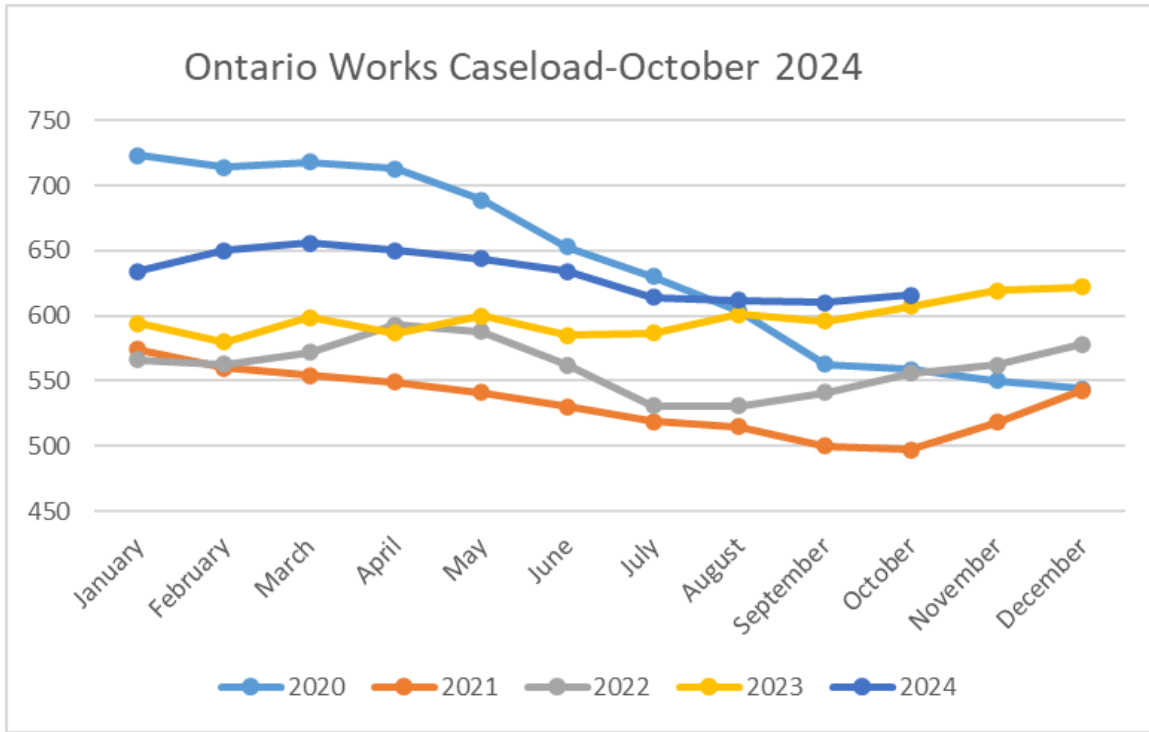
## Funding Sources for District Wide Childcare Spaces - October 2024

<b>Funding Source - Active</b>	<b># of Children</b>	<b># of Families</b>
CWELCC*	56	54
CWELCC Full Fee	190	188
Extended Day Fee Subsidy	5	5
Fee Subsidy	33	27
Full Fee	28	26
Ontario Works	2	2
<b>Total</b>	<b>314</b>	<b>302</b>

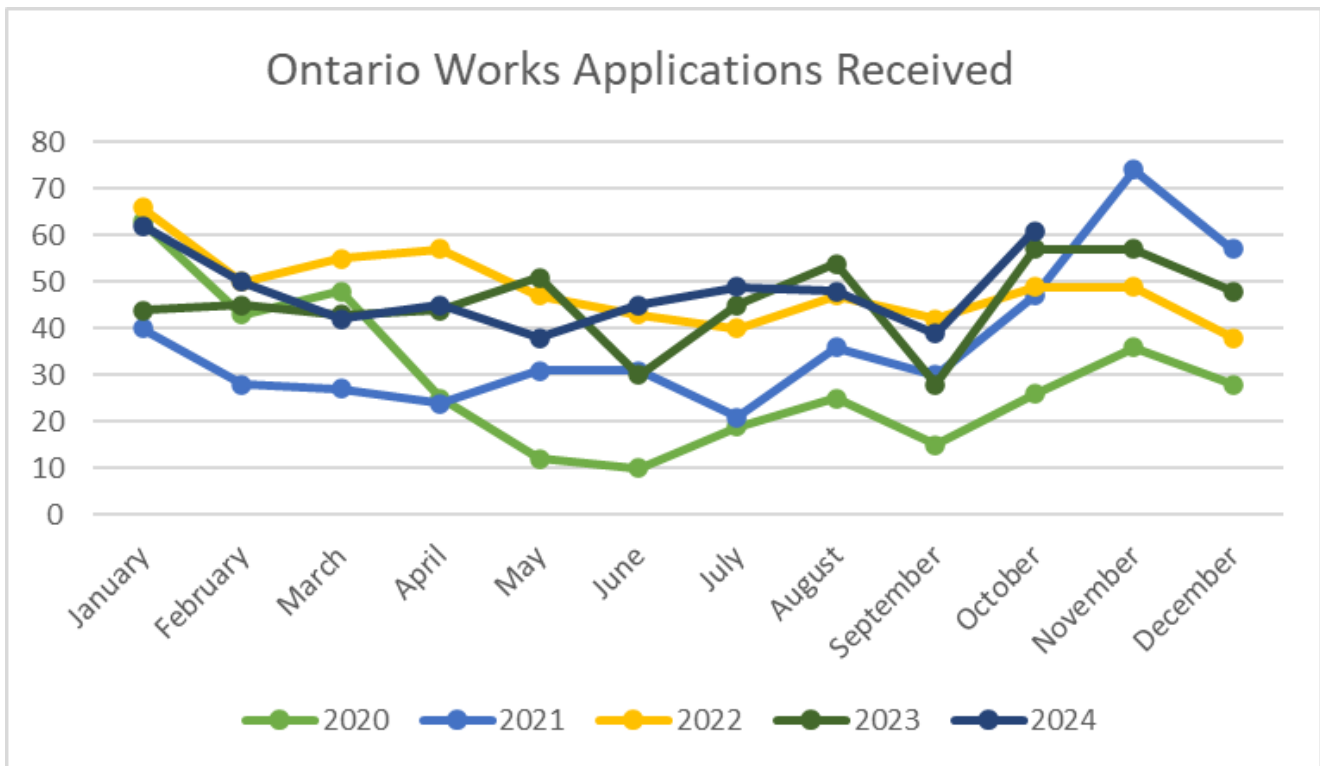
<b>Funding Source - New</b>	<b># of Children</b>	<b># of Families</b>
CWELCC*	2	2
CWELCC Full Fee	5	5
Extended Day Fee Subsidy	2	2
Fee Subsidy	5	4
Full Fee	1	1
Ontario Works		
<b>Total</b>	<b>15</b>	<b>14</b>

<b>Exits</b>	<b># of Children</b>	<b># of Families</b>
Fee Subsidy	0	0
CWELCC Full Fee	0	0
Extended Day Fee Subsidy	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

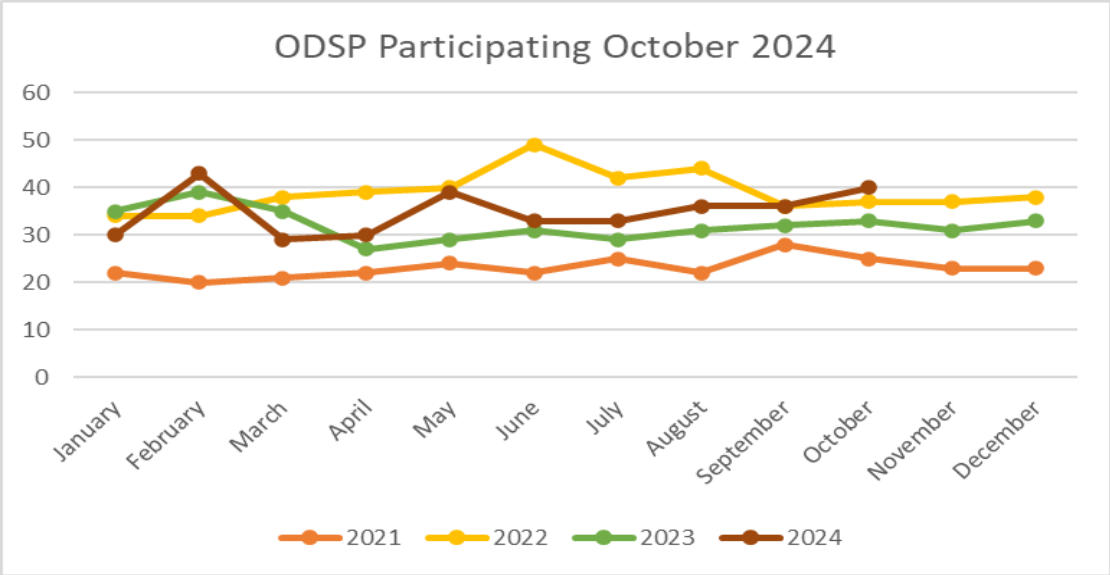
\* CWELCC: Canada-Wide Early Learning Child Care; eligible for children 0 - 6



**Ontario Works Intake - Social Assistance Digital Application (SADA) & Local Office  
Ontario Works Applications Received**

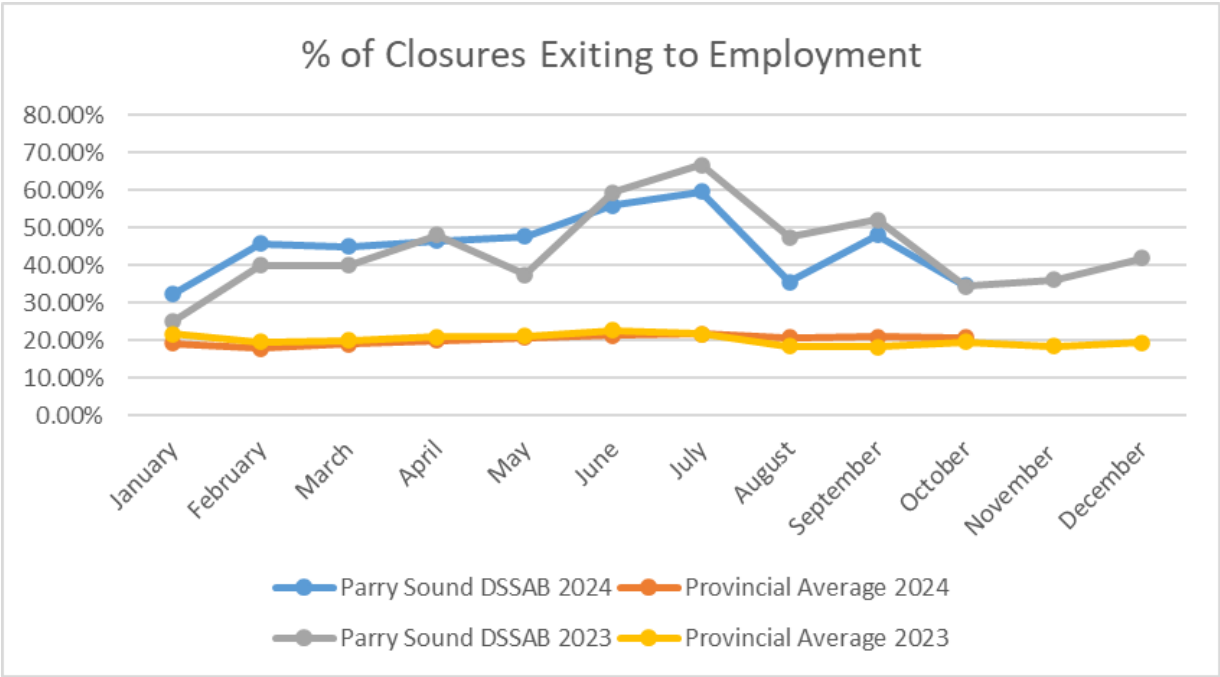


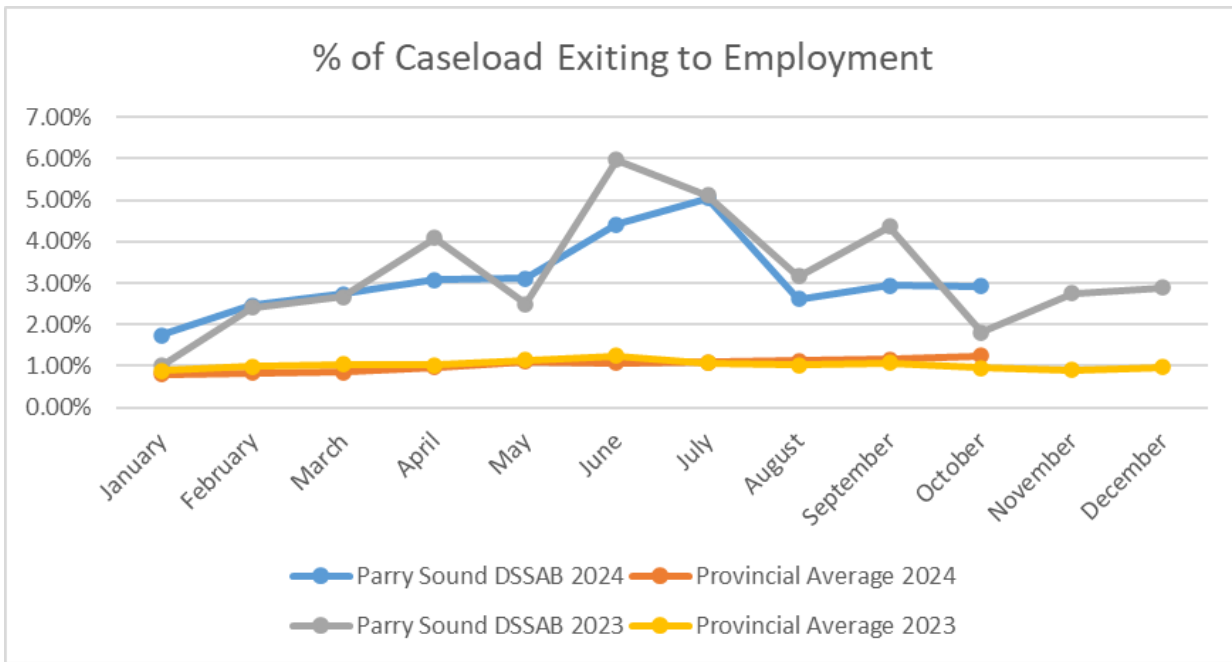
### ODSP Participants in Ontario Works Employment Assistance



The OW Caseload continues to plateau at **616**, but it should be noted that as of September 2024, the caseload is up 6% over 2023. We are supporting **40** ODSP participants in our Employment Assistance program. We also have **61** Temporary Care Assistance cases. We received **61** Ontario Works Applications, 48 (79%) of which were online through SADA and managed through IBAU in the month of October.

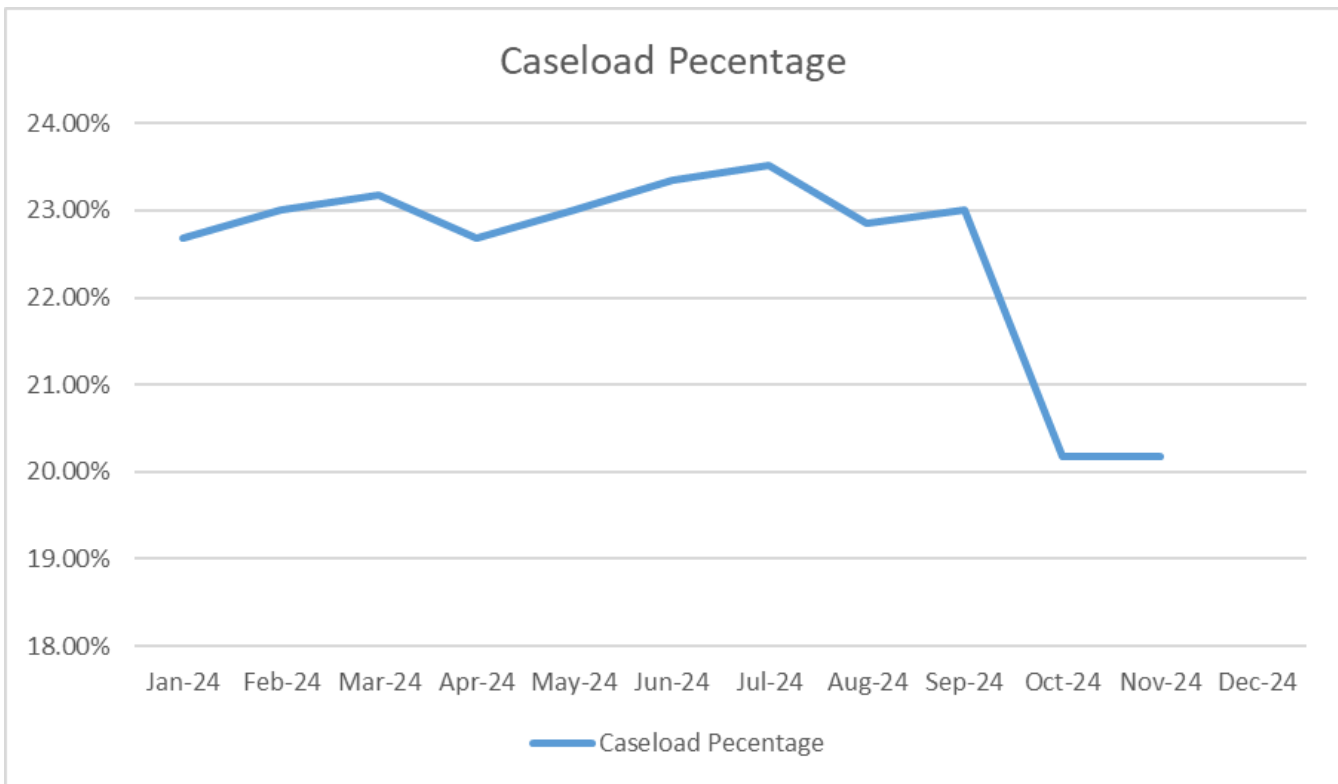
### Employment Assistance & Performance Outcomes



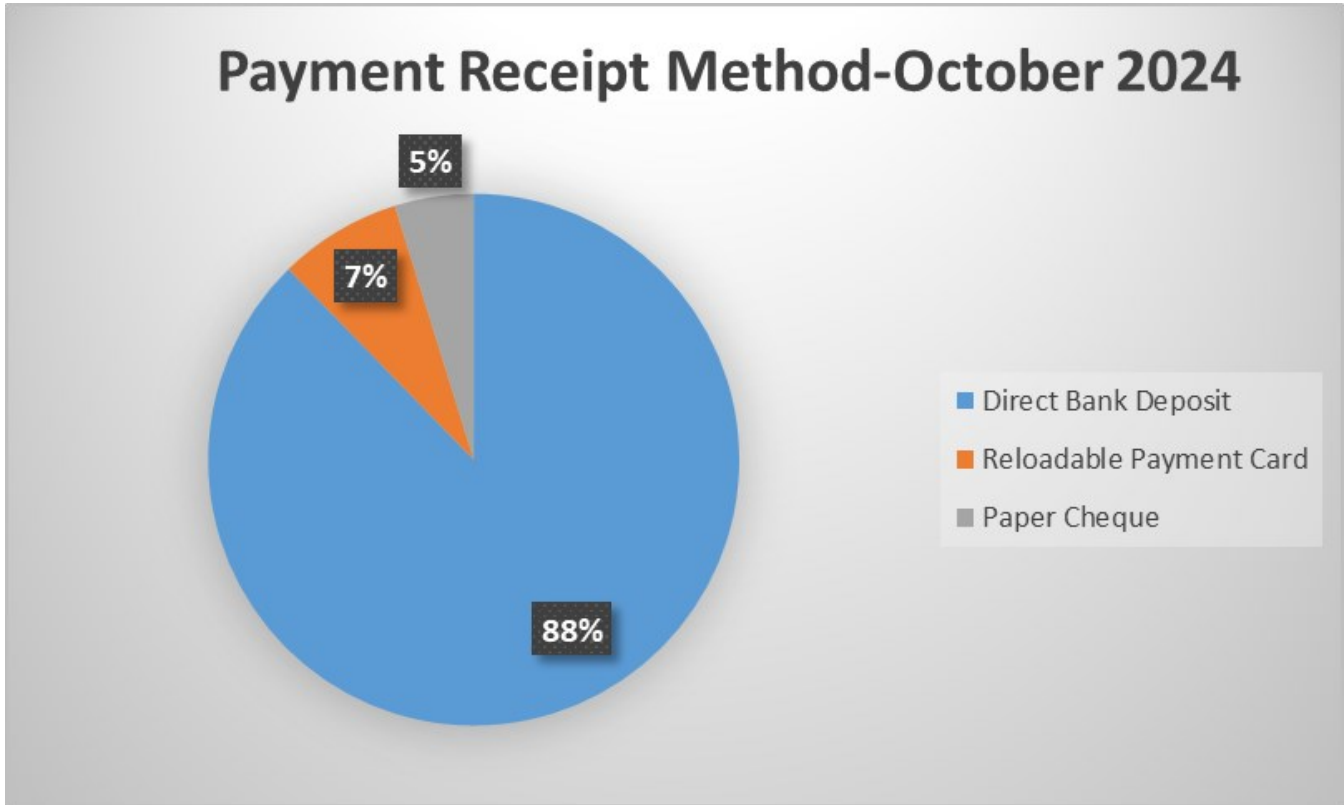


As we are firmly entrenched in autumn, we continue to support people to exit the program through employment. We exceeded our performance in October from the same time in 2023. We also had 8.4% of caseload exit OW for any reason.

### MyBenefits Enrollment 2024



**DBD Enrollment**

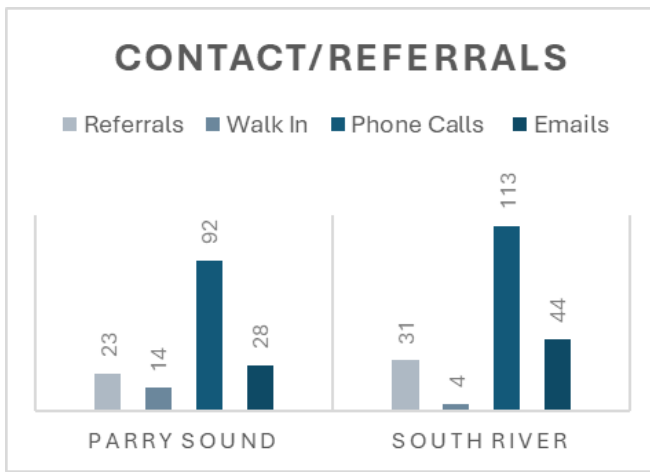


## Income Support & Stability Update

Income Support and Stability Program Case Management involves the coordination of appropriate services and the provision of consistent and on-going weekly or bi-weekly supports, required by the individual to succeed in achieving and maintain life stabilization goals.

### Contact / Referrals – October 2024

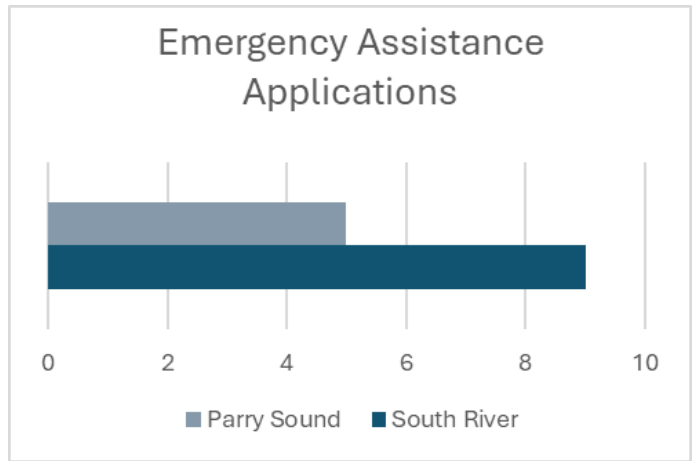
The data collected is initial contact made with a client to determine eligibility for on going support. This includes ongoing Housing Stability and Ontario Works cases.



### Emergency Assistance Applications

#### October 2024

An application can be created when the applicant is not currently in receipt of social assistance, or not serving a period of ineligibility. Administrator also must be satisfied the applicant to the best of their ability made a reasonable effort to access other resources.



### Client Referrals

Clients who identify as experiencing homelessness, or at immediate risk of homelessness

October 2024	East	West	YTD
Homeless	0	4	37
At Risk	1	5	80
<b>Program Total</b> (Esprit In Shelter Clients calculated in Homelessness Numbers)			<b>117</b>
Esprit Outreach Homeless	0	0	0
Esprit Outreach at Risk	0	0	0
Esprit in Shelter	1		3

### Short Term Housing Allowance

Max of \$400 for 6 months

	Active	YTD
October	10	14

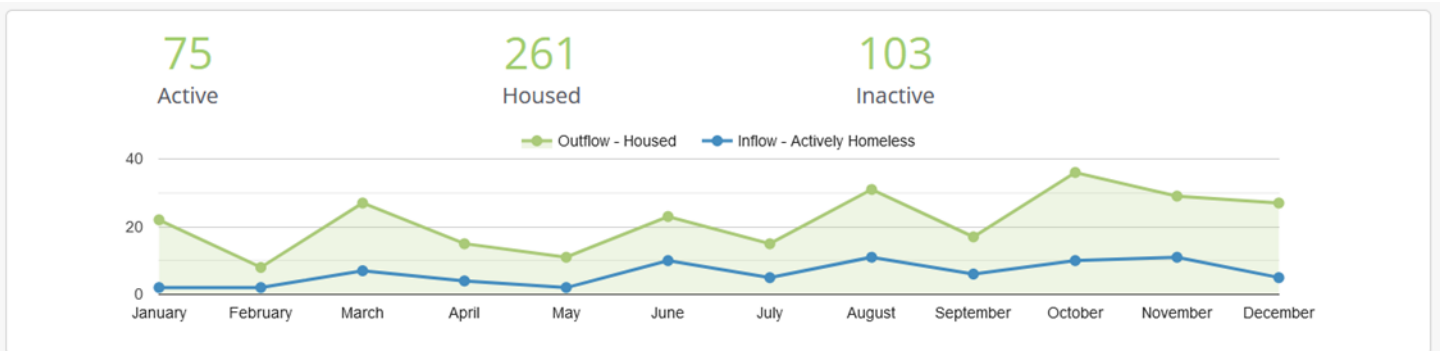
**Household Income Sources and Issuance from Homelessness Prevention Programs Funding (HPP)**

October 2024 Income Source	Total	HPP
Senior	3	\$2,100.00
ODSP	2	\$11,336.84
Ontario Works	13	\$8,533.16
Low Income	13	\$2,760.50
No Income		

October 2024 Reason for Issue	Total
Rental Arrears	\$7,920.00
Utilities/Firewood	\$2,500.72
Transportation	
Food/Household/Misc.	\$14,309.78
Emergency Housing	
<b>Total</b>	<b>\$24,730.50</b>

**By-Name List Data  
September 1, 2021– October 31, 2024**

The By Name List is real-time list of all known people who are experiencing homelessness in our community that are willing to participate in being on the list and connecting with our agency for ongoing support to maintain affordable and sustainable housing. The individuals who are connected to this program are provided Intense Case Management supports with the foundations from Coordinated Access.



Through the end of October, we have housed 60% of all people that have been active on our By Name List. 39% of those active on our By Name List are experiencing Chronic Homelessness. Our transitional housing program in East Parry Sound remains at capacity.



**Housing Programs**

**Social Housing Centralized Waitlist Report  
October 2024**

	<b>East Parry Sound</b>	<b>West Parry Sound</b>	<b>Total</b>
Seniors	48	131	179
Families	128	463	591
Individuals	508	159	667
<b>Total</b>	<b>684</b>	<b>753</b>	<b>1437</b>
Total Waitlist Unduplicated			402

**Social Housing Centralized Waitlist (CWL) 2023 - 2024 Comparison  
Applications and Households Housing from the CWL**

<b>Month 2023</b>	<b>New App.</b>	<b>New SPP</b>	<b>Cancelled</b>	<b>Housed</b>	<b>SPP Housing</b>	<b>Month 2024</b>	<b>New App.</b>	<b>New SPP</b>	<b>Cancelled</b>	<b>Housed</b>	<b>SPP Housing</b>
Jan	5	1	13			Jan	3		2	1	
Feb	5	1	10			Feb	5		11	1	
Mar	6		35			Mar	7		3	3	
Apr	11		17	6		Apr	10	1	7		
May	13	2	9	2		May	4	1	5	1	
June	9	1	2	1		June	1		15	3	
July	5	1	5	1		July	9	1	19		
Aug	14	1	3	1		Aug	9	1	21		
Sept	12		4			Sept	6		16	2	
Oct	8	1	1	4	2	Oct	6		9		
Nov	12		3			Nov					
Dec	1		2	3	3	Dec					
<b>Total</b>	<b>101</b>	<b>8</b>	<b>104</b>	<b>18</b>	<b>5</b>	<b>Total</b>	<b>60</b>	<b>4</b>	<b>108</b>	<b>15</b>	

SPP = Special Priority Applicant

- Housing Programs had 6 new applications to the centralized waitlist, one being an approved Special Priority Program (SPP) application.
- There were 9 applications cancelled in October. 3 were cancelled at the applicants request, 2 were ineligible due to income or assets in excess, 2 were deceased, and 2 were unable to be contacted.
- 4 applicants were housing in the month of October.

**Parry Sound District Housing Corporation  
October 2024**

Activity for Tenant Services

	Current	YTD
Move outs	3	29
Move in	4	32
L1/L2 forms	0	4
N4 - notice of eviction for non payment of rent	1	4
N5 - notice of eviction disturbing the quiet enjoyment of the other occupants	3	8
N6 - notice of eviction for illegal acts or misrepresenting income for RGI housing	0	0
N7 - notice of eviction for willful damage to unit	0	1
Repayment agreements (formal & informal)	1	51
No Trespass Order	0	4
Tenant Home Visits	47	331
Mediation/Negotiation/Referrals	9	151
Tenant Engagements/Education	1	42

**Property Maintenance & Capital Projects**  
**October 2024**

Pest Control		3 buildings are currently being inspected monthly for bedbugs; 10 units treated for bedbugs.
Vacant Units	10	one-bedroom (9); multiple bedroom (1) (asbestos abatement, and significant repair contributes to longer vacancy times)
Vacant Units - The Meadow View	7	5-one bedroom (market), 2-studio (affordable) vacant
After Hours Calls	9	Lock out, leaks, no hot water, washing machine malfunction.
Work Orders	138	Work orders are created for our staff to complete routine maintenance repairs
Purchase Orders	200	Purchase orders are for services, and materials required outside of the Housing Operations Department
Fire Inspections	0	
Annual Inspections	0	
Incident Reports	0	

## Esprit Place Family Resource Centre

Emergency Shelter Services	October 2024	YTD
Number of women who stayed in shelter this month <i>This month's stats include women who were housed in a hotel</i>	0	31
Number of children who stayed in the shelter this month <i>This month's stats include women who were housed in a hotel</i>	0	14
Number of hours of direct service to women (shelter and counselling)	98	1239
Number of days at capacity	0	0
Number of days over capacity	0	0
Overall capacity %	-	-
Resident bed nights (women & children)	-	-
Phone interactions (crisis/support)	45	311

- Please note: Esprit Place closed for renovations mid April 2024. Statistics are reflective of minimum occupancy during closure preparations, but accurately reflect outreach and business day crisis line management.
- We are also currently housing 1 family of three, and 1 woman in two transitional housing units.

Transitional Support	October 2024	YTD
Number of women served this month	6	35
Number of NEW women registered in the program	1	17
Number of public ed/groups offered		0

Child Witness Program	October 2024	YTD
Number of children/women served this month	0	119
Number of NEW clients (mothers and children) registered in the program	0	11
Number of public ed/groups offered	0	2

**Report #:** 9.1  
**Subject:** The Meadow View – Minimum Age Requirements  
**To:** Board Members  
**Presented By:** Tammy MacKenzie, CAO  
**Prepared By:** Sharon Davis, Director of Housing Operations  
**Date:** December 9, 2024

---

**Resolution:**

THAT the Board direct staff to remove the minimum age requirement for all market units at The Meadow View.

**Report:**

In May 2022, The Meadow View officially opened in Powassan, adding 50 rental units to the local housing supply in Powassan for those 55+ years of age. The building is comprised of 26 studio units, 18 one-bedroom units, and 6 two-bedroom units.

For those who qualify, 25 of these units have been subsidized as affordable housing thanks to funding through the Canada-Ontario Community Housing Initiative (COCHI) & the Ontario Priorities Housing Initiative (OPHI) making this a good option for seniors on a limited income. These 25 units which have been funded through COCHI/OPHI must remain available only to those 55+ years of age, due to the requirements of that funding.

The remaining 25 units (1 studio, 18 one-bedrooms and 6 two bedroom units) are considered market rent, and as such, are not subject to any minimum age restrictions. On a monthly basis, staff receive regular calls from individuals and families under 55 years of age who've expressed an interest in renting a unit if the age limit were to be reduced.

It is the opinion of staff that reducing or removing the age minimum for the 25 market rent units would mean that these units could provide housing to a larger demographic and rented more readily. The expectation is that vacancies would decrease, revenue would increase, and operating costs would be more efficiently managed.

In December 2024, we currently have 5 vacant units. The total rental charged on occupied units in December 2024 was \$40,606. If all units had been rented, we could have collected \$46,722 in rent in December. This equates to \$6,116 of missed revenue in one month.

If the age limit were to be eliminated or reduced on these 25 units, there is an opportunity to increase rental revenue by \$73,392.00 per year.

**Report #:** 9.2  
**Subject:** 2023 Final Audit Management Letter  
**To:** Board Members  
**Presented By:** Sylvia Roy, Director of Finance  
**Prepared By:** Sylvia Roy, Director of Finance  
**Date:** December 20, 2024

---

For Information purposes only.

**Report:**

We have attached a copy of the management letter that was prepared by our auditors. The letter summarizes any comments arising from the 2023 Final Audit, which was completed in November 2024.

The letter indicates that the auditors found no serious weaknesses or errors. The auditors did offer some useful comments that we will implement for our 2024 audit. There were 3 considerations the auditors brought to our attention: inter-departmental expense allocations, employee obligations and reserves:

- (1) The auditors mention that our inter-departmental allocations did not reconcile to nil (ie. The recoveries did not equal the recorded expense allocations). DSSAB allocates administrative expenses, IT expenses, and property management expenses for buildings to each functional department. For example, all IT expenses are recorded in the IT budget as they are incurred. Then monthly the expenses get allocated to each department and an expenditure recovery is recorded in the IT budget. DSSAB has plenty of expenditure recovery accounts and not all should be included in the IT, administrative and property management expense allocation reconciliation. For the 2024 year-end audit, management will provide a reconciliation of all allocated expense accounts and proper recoveries to include as part of our working papers. To clarify, the interdepartmental expense allocations did balance for 2023, it was just a matter of providing the auditors with the proper general ledger accounts to match up.
- (2) In the past, accrual of unused vacation was recommended by the previous auditor as well. However, management had elected not to accrue the value but rather disclose the value in the notes to the financial statements. The reason for that election was accrual of vacation amounts are not recognized as an allowable expenditure for funding purposes by the province. However, in order to be compliant with Public Sector Accounting Standards, the DSSAB has to record obligations related to employee vacation pay and employee future benefits on the Balance Sheet. Management will have to remove the accrual for ministry reporting purposes. The DSSAB has hired an actuary to determine the liability for employee future benefits. The cost for this has been put into the budget for 2025. Therefore, management will prepare a payroll/vacation pay accrual and the actuarial consultants will provide us with a liability valuation for employee future benefits for December 31, 2024 year-end. The 2024 Audited Financial Statements will be in compliance with PS 1201 – Public Sector Financial Statement Presentation.

- (3) The third recommendation from the auditors was to develop/update a reserve policy to allocate general surplus amounts to purpose-specific reserves. This would help support the Board's long-term financial planning process. The Board currently has an Operating Reserve Policy, Policy No. 1.03. In 2023, management decided to reconcile deferred revenue and increase the number of reserves to plan better to fund future capital projects and maintain sufficient reserves to fund future operating demands. Prior to 2023, the DSSAB had 3 reserves: a general operating fund, a DSSAB facilities capital fund and a social housing capital fund. For the 2023 year end, there were a total of 14 reserves. Due to these changes, I think it is imperative to update our current Operating Reserve Policy to be an Operating and Capital Reserve Policy. An updated formal reserve policy will be developed in 2025 and brought back to the Board for approval. The policy will formalize the strategy, types of reserves, need for the reserve, target amounts and the procedure for reserve transfers.



KPMG LLP  
Times Square Mall  
1760 Regent Street, Unit 4  
Sudbury ON P3E 3Z8  
Tel 705-675-8500  
Fax 705-675-7586  
www.kpmg.ca

**PRIVATE AND CONFIDENTIAL**  
**Mr. Rick Zanussi, Chairperson**  
**District of Parry Sound Social Services**  
**Administration Board**

1 Beechwood Drive  
Parry Sound ON P2A 1J2

November 28, 2024

Dear Mr. Zanussi:

We have completed our audit of the consolidated financial statements of the **District of Parry Sound Social Services Administration Board** (the "Board") for the year ended December 31, 2023.

During our review, we examined the financial systems and related internal controls as well as interviewed the appropriate personnel to the extent we considered necessary to evaluate the systems as required. Our review included discussions with the Board's management and administrative personnel. Our study and evaluation with respect to these financial systems was not designed for the purpose of expressing our opinion on internal controls and would not necessarily disclose all weaknesses in the systems.

During the course of our review, we did note certain matters which you may wish to consider for review. We trust that you will find our comments constructive and useful.

A summary of our findings is provided below.

**INTER-DEPARTMENTAL EXPENSE ALLOCATIONS**

As part of its financial reporting, the Board allocates administrative expenses to its functional departments through a series of general ledger accounts, which reflect expenses in the various departments and a recovery in the Board's administration department. A similar process is used to allocate property management costs incurred by the housing corporation to selected departments.

During the course of our audit, we noted that the reported general ledger account balances used to record the inter-departmental allocations did not reconcile to nil (i.e. the recoveries did not equal the recorded expense allocations). While we were advised that the allocations are correct and that the Board maintains sufficient documentation to support the inter-departmental expense allocations, the Board may wish to consider reconciling the general ledger accounts on a quarterly basis to ensure the accuracy of its financial reporting for departments.





*District of Parry Sound Social Services Administration Board*

*November 28, 2024*

**EMPLOYEE OBLIGATIONS**

As noted by the Board’s previous auditors, the Board currently does not record obligations related to employee vacation pay or employee future benefits, which is contrary to Public Sector Accounting Standards. In order to avoid a qualification of its auditors’ opinion, the Board has adopted a specified basis of accounting which indicates that these liabilities are not accrued but rather expensed when paid. Based on our experience, this approach is inconsistent with that adopted by other social service administration boards and municipalities in general.

In order to align its financial reporting with industry best/common practices, as well as develop an understanding of the quantum of these obligations, the Board may wish to retain an actuarial consultant to assess the obligation, which would then support an accrual in its financial statements.

**RESERVES**

As noted in the financial statements for the year ended December 31, 2023, the Board has reported \$8,563,427 in general surplus which has not been allocated to reserves committed for specific purposes. This represents an increase of \$4,928,532 from the prior year’s general surplus amount.

In order to support key aspects of the Board’s long-term financial planning process, including appropriate planning for future capital projects and maintaining sufficient financial reserves to fund future operating demands, the Board may wish to consider reallocating its general surplus to purpose-specific reserves. Additionally, the Board may also wish to consider adopting a formal reserve policy that would formalize its reserve strategy, including (1) the types of reserves to be established; (2) minimum and maximum reserve balances; and (3) the process for reserve transfers to and from operations. To the extent that the Board has an existing reserve policy, the Board may wish to consider updating the policy to ensure its relevance and appropriateness for the Board’s requirements.

In order to assist the Board with the development/updating of a reserve policy, we have included a sample policy for information purposes as an appendix to our correspondence. While this policy is derived from the municipal sector, we suggest that elements are likely relevant to the Board.

\*\*\*\*\*

We trust the above is satisfactory for your purposes.

Yours very truly

Oscar A. Poloni, CPA, CA, CBV  
Partner

/lb  
*Enclosures:*



*District of Parry Sound Social Services Administration Board*

*November 28, 2024*

## **APPENDIX SAMPLE RESERVE POLICY**

### **BACKGROUND**

Section 290(4) of the Municipal Act provides municipalities with the authority to establish Reserves as considered necessary, with Section 290(2) requiring municipal budgets to consider the amount of transfers to and from Reserves.

The purpose of this policy is to define the approach to be used by the Organization for the establishment and management of Reserves and Reserve Funds.

### **DISCUSSION**

The goals and objectives of the Reserve and Reserve Fund Policy include,

1. To reduce the risks to the taxpayer of significant budget impacts arising from uncontrollable events and activities.
2. To provide a source of one-time or short-term financing without permanently impacting the Organization's requisition. For example, capital projects or major capital equipment requirements, which are not included in approved budgets and cannot be reasonably funded by delaying a lower priority capital project can be financed through transfers from Reserves.
3. To ensure adequate cash flows and liquidity so as to meet the Organization's debt servicing requirements.
4. To provide a sustainable source of funding for capital reinvestment requirements.

Reserve policies are intended to contribute towards a long-term perspective to financial planning. The performance targets identified within this policy are to achieve long term financial stability as well as support to the attainment of the Organization's broader strategic objectives, recognizing that a number of years may be required for the Organization to achieve these targets.

The Reserve and Reserve Fund policy is a component of the overall framework for the Organization's strategic financial decision-making process, which also includes the following policies:

- Budget preparation policy
- Capital financing policy
- Debt management policy



*District of Parry Sound Social Services Administration Board*

*November 28, 2024*

## **DEFINITIONS**

1. **Municipal Act.** Municipal Act, 2011, S.O. 2001 c. 25
2. **Reserve.** A Reserve is a discretionary appropriation from net revenue, after provision has been made for all known expenditures. It has no reference to any specific asset and does not require the physical segregation of money or assets as in the case of a Reserve Fund. Investment income earned on municipal assets is not allocated to Reserves.
3. **Reserve Fund.** A Reserve Fund that is funded from the revenue fund is normally established in the estimates by-law with a complementary by-law or resolution outlining its operational elements. A Reserve Fund that is funded from other sources is normally established in a specific by-law or resolution that also outlines its operational elements. A Reserve Fund differs from a Reserve in that Reserve Fund assets are segregated and restricted to meet the purpose of the Reserve Fund. Investment income earned on the segregated Reserve Fund assets is added to the balance of the Reserve Fund and is not available for general municipal purposes. There are two types of Reserve Funds, obligatory Reserve Funds and discretionary Reserve Funds.
4. **Obligatory Reserve Fund.** An Obligatory Reserve Fund is created whenever a statute requires revenue received for special purposes to be segregated from the general revenues of the municipality. Obligatory Reserve Funds are to be used solely for the purpose prescribed for them by statute.
5. **Operating Budget.** The annual Council approved plan of the Organization for expenditures, revenues, staffing levels and service levels for operations of the Organization taking place from January 1<sup>st</sup> to December 31<sup>st</sup> of each year.
6. **Capital Budget.** The annual Council approved plan of the Organization for expenditures and revenues to acquire, construct or rehabilitate capital assets. The capital budget is distinguished from the annual operating budget which normally provides for the day to day expenditures of the municipality for items such as salaries, heat, hydro, maintenance etc.
7. **Annual Inflationary Increase.** The year-over-year change in the third quarter Non-Residential Building Construction Price Index as published by Statistics Canada.
8. **Treasurer.** The General Manager of Finance, Facilities and Court Services, representing the individual appointed by Council as the Municipal Treasurer under the Municipal Act, 2001, Section 286.
9. **Debt Repayment Reserve Fund.** A Reserve Fund established to provide the Organization with a source of cash flows for debt servicing requirements in the event of unforeseen expenditures or loss of revenues.
10. **Tax Rate Stabilization Reserve.** A Reserve established to provide the Organization with a source of funds to offset significant unforeseen expenditure increases or revenue losses that would otherwise be financed through taxation. The Tax Rate Stabilization Reserve Fund is not intended to offset tax increases caused by inflation or other expected events but rather should be used in instances of financial urgency.



**District of Parry Sound Social Services Administration Board**

November 28, 2024

11. **Capital Investment Reserve:** A Reserve established to provide a source of funding for investments in Growth Infrastructure, Life Cycle Renewal and Service Improvements.
12. **Operating Reserve:** A Reserve established to provide a source of funding for non-recurring operating costs, including but not limited to one-time initiatives or unforeseen and uncontrollable cost increases. Operating Reserves are not intended to provide recurring funding for operating costs.
13. **Stabilization Reserve:** A Reserve established for Organization operations that are subject to high degree of variability due to weather or other conditions and as such, have a greater potential to incurred deficits that operations that have a higher degree of consistency and stability. The purpose of a stabilization Reserve is to provide the Organization with a source of funds to offset operating deficits through the accumulation of budgetary surpluses for these services. Under this policy, budgetary surpluses will be transferred to the stabilization Reserve, with operating deficits funded through transfers from this Reserve.
14. **Growth Infrastructure.** A capital project that involves the construction or acquisition of new capital assets in response to the growth in demand for Organization services.
15. **Life Cycle Renewal.** A capital project for the rehabilitation, renewal or replacement of existing capital assets due to obsolescence and/or general deterioration of assets related to use or age.
16. **Service Improvement.** A capital project that involves the construction of acquisition of infrastructure in order to support an expanded service delivery level, the attainment of operational efficiencies, address health and safety concerns or comply with legislative or regulatory requirements.
17. **Debt Servicing Costs.** Cash that is required to cover the repayment of interest and principal on a debt and other costs associated with issuing debt.
18. **Surplus.** An excess of revenues over expenditures in the Organization's operating budget, as determined by the Treasurer as part of the year-end financial reconciliation and reporting process. The basis of determining the Organization's surplus will be consistent with its approach to budgeting and as such, will not necessarily reflect Public Sector Accounting Standards used in the preparation of the Organization's audited financial statements.
19. **Deficit.** An excess of expenditures over revenues in the Organization's operating budget, as determined by the Treasurer as part of the year-end financial reconciliation and reporting process. The basis of determining the Organization's deficit will be consistent with its approach to budgeting and as such, will not necessarily reflect Public Sector Accounting Standards used in the preparation of the Organization's audited financial statements.



*District of Parry Sound Social Services Administration Board*

*November 28, 2024*

## **RESERVE AND RESERVE FUND PROCESSES**

In addition to direction provided by other policies, the Organization's management of Reserves and Reserve Funds will reflect the following approach.

### ***A. Consistency with the Municipal Act***

Notwithstanding the wording of this or any other policy, the Organization's management of Reserves and Reserve Funds will be in accordance with the requirements of the Municipal Act, including:

- Section 11(2) authorizing upper-tier municipalities to pass by-laws respecting accountability, transparency and financial management;
- Section 290(2) the budget shall set out the estimated revenues and expenditures of Reserves and Reserve Funds contained within a municipality's budget;
- Section 291 covering multi-year budget requirements of municipalities;
- Section 417(3) that money raised for a Reserve Fund shall be paid into a special account and shall be invested only in securities or classes of securities prescribed;
- Section 418(3) as allowed by the Organization, shall combine money held in any fund (including General, Capital and Reserves and Reserve Funds) for investment purposes; and
- Section 418(4) that earnings from combined investments shall be credited to each segregated fund in proportion to the amount invested in it.

### ***B. Establishment of Reserve and Reserve Funds***

1. As part of the Organization's annual process for its Operating Budget and Capital Budget, the Organization may establish Reserves and Reserve Funds as recommended by the Treasurer. Council approval for new Reserve Funds will be in the form of a Council resolution.

### ***C. Reserve and Reserve Fund Management***

1. In managing Reserves and Reserve Funds, the Operating Budget and Capital Budget will reflect such transfers to and from Reserve and Reserve Funds that are required for the Organization's operating and capital purposes:
  - Transfers to and from Operating Reserves and the Tax Stabilization Reserve will be included in the Operating Budget
  - Transfers to and from Capital Investment Reserves and the Debt Repayment Reserve Fund will be included in the Capital Budget
  - Transfers to and from Obligatory Reserve Funds will be reflected in the Operating Budget or Capital Budget based on the nature of the Obligatory Reserve Fund



**District of Parry Sound Social Services Administration Board**

November 28, 2024

- 2. Transfers to and from Reserves and Reserve Funds will be determined as part of the Organization’s annual process for developing and approving its Operating Budget and Capital Budget. Requests for transfers outside of the Operating Budget and Capital Budget shall be referred to the next budget cycle unless the request is initiated by Council or is in the opinion of the Senior Management Team an urgent matter that cannot be deferred.
- 3. The determination of transfers to and from Reserve and Reserve Fund balances will consider the following targets for Reserve and Reserve Fund balances:

	<b>Minimum</b>	<b>Maximum</b>
Tax Stabilization Reserve	5% of budgeted tax levy	10% of budgeted tax levy
Debt Repayment Reserve Fund	10% of Budgeted Debt Servicing Costs	50% of Budgeted Debt Servicing Costs
Capital Investment Reserve	5% of the reported historical cost of the Organization’s Tangible Capital Assets	15% of the reported historical cost the Organization’s Tangible Capital Assets
Operating Reserves	2% of the budgeted expenditures	5% of budgeted expenditures
Stabilization Reserves	25% of the budgeted expenditures	100% of the budgeted expenditures

The performance targets identified within this policy are intended to contribute to the Organization’s long-term financial stability as well as support to the attainment of its broader strategic objectives, recognizing that a number of years may be required for the Organization to achieve these targets.

- 4. Reserve and Reserve Funds shall be invested in accordance with the Organization’s investment policy.
- 5. Investment income earned on Reserves shall be recognized as income in the Operating Budget.
- 6. Investment income earned on Reserve Funds and Obligatory Reserve Funds shall be recognized as investment income in each specific Reserve Fund and Obligatory Reserve Fund based on its proportionate share of the Organization’s investment portfolio.
- 7. The Treasurer or designate is authorized to make adjustments to Reserve and Reserve Fund balances as considered necessary based on the Organization’s financial considerations, provided that the transfers do not result in the establishment of a new Reserve or Reserve Fund and that the transfers do not result in a Reserve or Reserve Fund exceeding the maximum balances established under this policy.



**District of Parry Sound Social Services Administration Board**

November 28, 2024

**D. Stabilization Reserves**

1. Transfers to and from Stabilization Reserves based on the actual surplus or deficit of the associated Organization service can be made by the Treasurer as part of the Organization's year-end financial reconciliation and reporting and do not require formal Council approval.
2. To the extent that a Stabilization Reserve exceeds the maximum targeted balance established by this policy, the excess shall be contributed to a Capital Investment Reserve established for the same service as the Stabilization Reserve.

**E. Disposition of Year-End Surplus or Deficit**

1. Upon the completion of the Organization's year-end reconciliation and reporting process, the Treasurer is authorized by Council to allocate year-end surpluses through a combination of contributions to:
  - Tax Stabilization Reserve – Contributions up to the maximum target balance as identified in this policy
  - Capital Reinvestment Reserves – Contributions up to the maximum target balance as identified in this policy
  - Operating Reserves – Contributions up to the maximum target balance as identified in this policy

To the extent that there is a remaining portion of the Organization's surplus after this allocation, the Treasurer shall provide Council with recommendations for the disposition of the remaining surplus.

2. Upon the completion of the Organization's year-end reconciliation and reporting process, the Treasurer is authorized by Council to allocate year-end deficits based on a combination of contributions from:
  - Operating Reserves – Contributions from Operating Reserves in excess of the minimum target balance as identified in this policy
  - Tax Stabilization Reserve – Contributions from the Tax Stabilization Reserve in excess of the minimum target balance as identified in this policy

To the extent that there is a remaining portion of the Organization's deficit after this allocation, the Treasurer shall provide Council with recommendations for the funding of the remaining deficit.

**Report #:** 9.3  
**Subject:** Value for Money Audit  
**To:** Board Members  
**Presented By:** Tammy MacKenzie, CAO  
**Prepared By:** Tammy MacKenzie, CAO  
**Date:** December 20, 2024

---

---

**Resolution:**

**WHEREAS** the Ministry of Education has mandated all CMSMs/DSSABs that directly operate child care centres retain independent advice (third-party services) and conduct a value-for money audit on their direct delivery of child care services by December 31, 2024; and

**WHEREAS** the Board directed staff on February 8, 2024 to partner with Kenora District Services Board and District of Rainy River Services Board to facilitate this ministry mandated third-party audit of Directly Operated Licensed Child Care.

**THEREFORE BE IT RESOLVED THAT** the Board now receive and approve the Value For Money Audit provided by MNP.

**Report:**

Please find attached the Value For Money Audit of Direct Delivered Child Care provided by MNP, as well as the management response letter.





# District of Parry Sound Social Services Administration Board

---

## Value For Money Audit of Direct Delivered Child Care

December 5, 2024

**Kathryn Graham, MBA, CMC**

Partner, Consulting Services

E: Kathryn.Graham@mnp.ca

T: 204.336.6243

**Matthew Exell, CPA**

Senior Manager, Consulting Services

Matthew.Exell@mnp.ca

T: 204.927.2911

# Table of Contents

---

<b>Executive Summary</b> .....	<b>1</b>
<b>Introduction</b> .....	<b>3</b>
Background.....	3
Objectives.....	3
<b>Scope and Methodology</b> .....	<b>3</b>
Professional Standards.....	4
Data Collection.....	6
<b>Background</b> .....	<b>9</b>
Early Child care Education Landscape.....	9
District of Parry Sound.....	13
<b>Findings &amp; Recommendations</b> .....	<b>18</b>
Efficiency.....	18
Effectiveness.....	23
Economy.....	27
Relevance.....	35
Economic Impact.....	39
<b>Implementation Timelines</b> .....	<b>44</b>
<b>Conclusion</b> .....	<b>45</b>
<b>Appendices</b> .....	<b>46</b>
Appendix A: Management’s Response to the Audit Report.....	46
Appendix B: Audit Process Standard.....	48
Appendix C: Highlights from the PSDSSAB Strategic Plan.....	49

# Executive Summary

---

This Value for Money (VFM) Audit was completed in response to the Ontario Ministry of Education's ("the Ministry") direction to all District Social Services Administration Boards (DSSABs) running child care centres to conduct VFM audits of their services. This audit evaluates direct delivered child care operations of the Parry Sound District Social Services Administration Board (PSDSSAB) to assess whether federal and provincial funds are utilized efficiently and effectively, and to evaluate if child care services might be more efficiently provided by a third party provider. The aim is to determine whether the program has met its objectives, used resources appropriately, and delivered value for money.

The audit found that PSDSSAB has met its objectives in delivering child care services in a reliable manner, and no evidence that would indicate that third party providers could provide the same services at a greater value-for-money.

PSDSSAB operates six (6) Direct Delivered Child Care (DDCC) centres, including four (4) full-day child care centres and two (2) after school programs. PSDSSAB's full-day centres exclusively serve children under the age of 6 who are eligible for the Canada-wide Early Learning and Child Care Agreement (CWELCC) funded spaces.

While PSDSSAB operates effectively overall, staff shortages and high workloads for existing employees have created challenges in meeting community demand, including lengthy wait lists for services.

MNP identified the following recommendations to address identified challenges:

1. Improve onboarding procedures at individual centres to ensure new Child Care Workers (CCWs) receive thorough training and support when starting their roles.
2. Continue monitoring improvements to the wait list reporting system, prioritizing families who need immediate care and reducing redundancies across lists.
3. Establish a comprehensive risk management plan that includes proactive steps to identify, monitor, and resolve risks at DDCC centres.
4. Improve financial controls and policies to manage and monitor travel and training spending.
5. Ensure a transparent separation of Service System Manager and DDCC centre costs on all external financial reporting.
6. Conduct an inventory and review of the administrative processes associated with operating its Child Care Program and the underlying DDCC centres, including an inventory of central PSDSSAB staff activities related to the Child Care Program that includes the individual responsible and the estimated time spent on the activity.

The recommendations above not only address immediate challenges but also lay the foundation for a sustainable, strategic approach to public service, ensuring that families and children receive the care and support they need and further allow PSDSSAB to improve the effectiveness of the program, delivering more value to the communities served.

Based on the findings of the audit, MNP is of the view that the PSDSSAB is providing a valuable service, and that provincial and federal funds are being utilized effectively. Differences in value-for-money exist

between DDCC centres and third parties, but there is no evidence that third party providers could offer greater overall value-for-money at the same scale as PSDSSAB. The following table outlines the differences in value-for-money observed at a high level:

Audit Pillar	Conclusion(s)
Efficiency	<ul style="list-style-type: none"> <li>• DDCC centres experience less unplanned closures than third parties</li> <li>• Occupancy rates for DDCC centres have exceeded those of third parties</li> </ul>
Effectiveness	<ul style="list-style-type: none"> <li>• Wait lists in both DDCC and third parties continue to grow</li> <li>• A risk assessment plan identifying risks to DDCC centres and mitigation strategies is needed.</li> </ul>
Economy	<ul style="list-style-type: none"> <li>• Salaries and Benefits – DDCC is less economical due to being the only unionized child care labour force in the region. This is a benefit for attracting employees to the PSDSSAB system but leads to higher costs.</li> <li>• Administrative and Office Costs – DDCC is less economical, primarily due to the implementation of a new parent communication and billing software solution in 2023 which should improve administrative economies of scale in future years.</li> <li>• Building Expenses – DDCC is more economical than other full-day program operators.</li> <li>• Travel and Training – DDCC is less economical as more travel is required for shared management and administrative roles.</li> <li>• Food Costs – DDCC is more economical than other full-day programs.</li> <li>• Other Program Related Expenses – DDCC is more economical than other full-day program operators.</li> </ul>
Relevance	<ul style="list-style-type: none"> <li>• The PSDSSAB is the primary provider of spaces for children under 6 in the region, aside from limited home-based providers.</li> <li>• DDCC centres are adequately staffed for children with special needs but may require additional special needs resource (SNR) staff if demand continues to increase.</li> </ul>
Economic Impact	<ul style="list-style-type: none"> <li>• The economic impact analysis assessed the impact of child care as a service in the region and did not evaluate value-for-money differences in service providers.</li> </ul>

# Introduction

---

## Background

In January 2024 the Ontario Ministry of Education (“the Ministry”) mandated all District Social Services Administration Boards running child care centres to hire independent advisors for value for money (VFM) audits of their services. This is intended to increase transparency on taxpayer spending and ensure the most cost-effective approach to support families’ child care needs. The Parry Sound District Social Services Administration Board (PSDSSAB) has engaged MNP to perform this audit in the Parry Sound region.

## Objectives

The goals of the VFM audit are to assess whether federal and provincial funds are utilized efficiently and effectively, and to evaluate if child care services might be more efficiently provided by a third party provider.

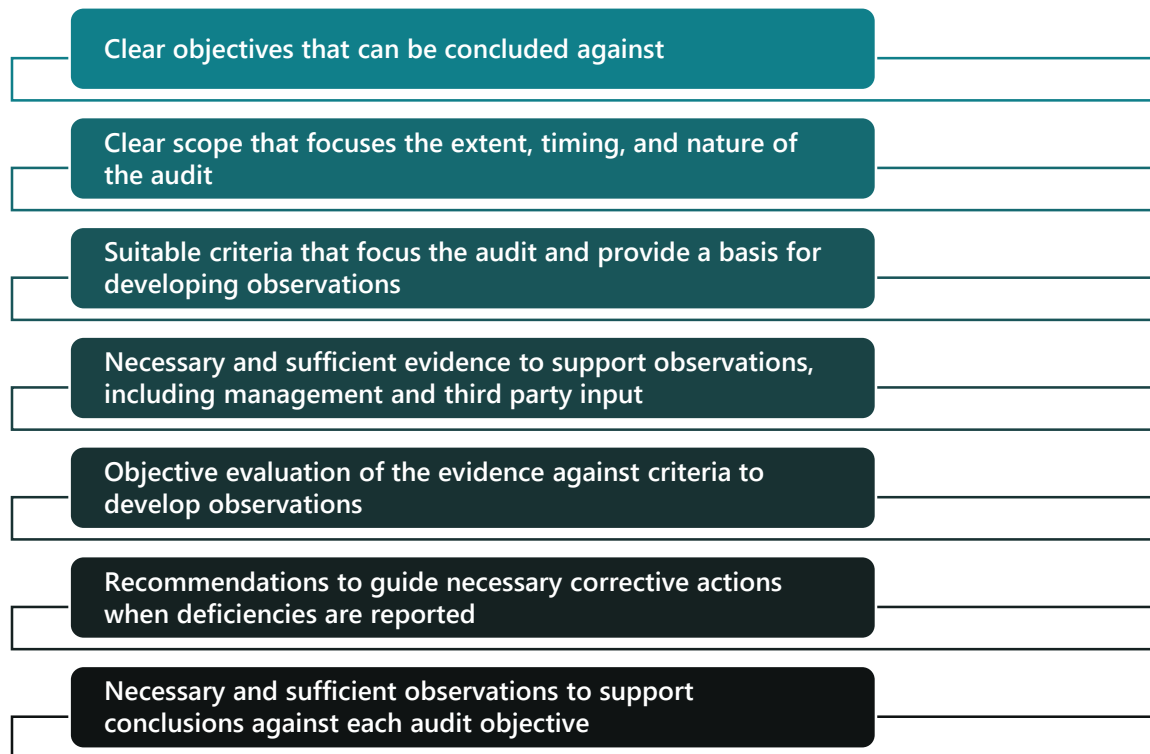
## Scope and Methodology

---

PSDSSAB indicated the definition of 'value' should be expanded to consider reliability and accessibility, and the impact on children, parents, and the broader economy of consistent access to quality early learning and child care programs, and high-quality jobs. The audit was conducted region-wide with the following scope:

- Review of operational and administrative expenses for direct delivered licensed child care centres, including wages and benefits, direct costs (food, supplies), occupancy, and general expenses, reported on a per space basis. Capital related expenses are excluded from the scope.
- Review of operational costs for third party providers of licensed child care centres on the same basis as above, detailed on a per space basis.
- Comparative analysis, as possible, of staffing, wage costs, and operating days.
- Socio-economic analysis of the region and, where applicable, specific child care centre locations, including population, average income, employment rate, waiting lists, available child care options, and relevant history.
- Cost-benefit analysis of the impact of PSDSSAB child care employee wages, parent employment supported by reliable child care, and other relevant factors for the regional economy.

MNP aligned its development approach with the Auditor General of Canada's Value for Money Audit Manual and Standards, which include:



An overview of a VFM audit process is included in Appendix B. This audit is in response to the directive from the provincial Ministry of Education.

## Professional Standards

Chartered Professional Accountant (CPA) Canada guidelines (CSAE 3001) identify the principles of economy, efficiency, and effectiveness as the basis for evaluating value for money in performance audits. This VFM audit incorporates two additional elements of “Relevance/Need” and “Community Economic Impact”. These principles are described below:

- **Efficiency:** Getting the most from available resources, in terms of quantity, quality and timing of outputs or outcomes.
- **Effectiveness:** Meeting the objectives set and achieving the intended results while maintaining compliance/adherence to strategic directions, business plans, policies and overall best practices.
- **Economy/Cost-Effectiveness:** Getting the right inputs, such as goods, services, and human resources at the best/lowest cost, and use of the funds for what they were intended and in the most economical manner to achieve the target outcomes.
- **Relevance/Continued Need:**
  - Ensuring activities are aligned with the organization’s mandate, and the needs of citizens and stakeholders.
  - Avoiding duplication of services/programs offered by other organizations
  - Understanding the risk or cost of not delivering the program.

- **Community Economic Impact:** Contributing to the economic well-being of the community it serves. This can include assessing the direct and indirect benefits of the organization's activities, such as job creation, income generation, tax revenue, and local spending.



## Data Collection

### Data Collection Framework

The Framework in Table 1 illustrates the questions, measures, method and information source for each audit criteria. This framework lists MNP's comprehensive methodology for determining value for money. Not all questions or measures were included in the recommendations.

Table 1: VFM Audit Data Collection Framework

Audit Pillar	Questions	Measures	Method	Information Source(s)
Efficiency	1. Are Direct Delivered Child Care (DDCC) centres reliably open for services?	# of unplanned closures (days)	Compare unplanned closures from DDCC centres to third parties	- District closure data - Management Input
	2. Is licensed child care capacity in DDCC centres used efficiently?	Occupancy rates of licensed spaces	Compare occupancy rates from DDCC centres to third parties	- District occupancy data - Management Input
Effectiveness	3. Has the Child Care Program effectively managed its wait list and optimized wait times for families?	- Wait list volume - Number of children requiring immediate care	Compare changes in wait list volume from DDCC centres and third parties	- District Wait list data - Management Input
	4. Is the Child Care Program prepared for risk management?	Annual inspection results	Compare annual inspection results from DDCC centres and third parties	- Ministry Inspection data - Management Input
Economy	5. Has the Child Care Program met its objective of promoting affordability in child care across the district?	Operating cost per utilized ECE requirement	Comparison of costs from audited financial statements – DDCC centres and third parties	- Audited financial statements - Management Input



Audit Pillar	Questions	Measures	Method	Information Source(s)
	6. Does the PSDSSAB generate economies of scale through its administration beyond that of a third party provider?	<ul style="list-style-type: none"> <li>- Operating cost per utilized ECE requirement</li> <li>- Allocated administration costs</li> </ul>	Comparison of costs from audited financial statements from DDCC centres to third parties	<ul style="list-style-type: none"> <li>- Audited financial statements</li> <li>- Management Input</li> </ul>
Relevance	7. Does the directly operated Child Care Program provide access to different types of care from third party providers?	<ul style="list-style-type: none"> <li>- # of spaces provided by type &amp; region</li> </ul>	Comparison of program offerings across municipalities in the region between DDCC and third parties	<ul style="list-style-type: none"> <li>- Licensed child care spaces data</li> <li>- Management Input</li> </ul>
	8. Are there sufficient Special Needs Resourcing program supports in DDCC centres?	<ul style="list-style-type: none"> <li>- # of staff dedicated to SNR</li> <li>- # of children requiring SNR</li> </ul>	Comparison of DDCC SNR program capacity to third parties	<ul style="list-style-type: none"> <li>- District SNR data</li> <li>- Management Input</li> </ul>
	9. Are parents receiving the child care services they need, where they need it?	Parent survey results	Stakeholder evaluation of child care satisfaction levels	<ul style="list-style-type: none"> <li>- Parent Survey</li> <li>- Management Input</li> </ul>
Economic Impact	10. What is the economic impact of DDCC services in the region?	<ul style="list-style-type: none"> <li>- Change in employment due to marginal child care workers</li> <li>- Regional economic impact</li> </ul>	Evaluate the number of employment improvements facilitated through adding additional ECEs in DDCC centres	<ul style="list-style-type: none"> <li>- Parent Survey</li> <li>- StatsCanada</li> </ul>

## Stakeholder and Management Input

MNP engaged with stakeholders and management to evaluate the efficiency of operational processes in the direct delivery child care sector. Engagement methods included interviews with PSDSSAB staff and management, independent child care providers, and community representatives as well as a parent survey.

Key elements of stakeholder engagement included waitlist management, caregiver-child interactions, overall support and services, and safety measures. Findings from these interviews were then analyzed to gauge the value for money for DDCC services. Additionally, data analysis of centre capacity and occupancy was performed to determine the effectiveness and efficiency of centre operations.

## Limitations

Several data limitations impacted the audit procedures conducted:

- Direct comparisons between DDCC centres and third party operators across multiple metrics such as occupancy rates and cost economy are complicated due to the PSDSSAB being the only centre-based operator offering infant and toddler spaces in the region (a small number of spaces are offered through home-based operators). Best efforts have been made to compare centres on a like-for-like basis where possible. For example, DDCC centres with full-day programs have not been compared to third parties solely operating after-school programs. Child Care Centres with CWELCC-eligible spaces that have been used for comparison purposes throughout this audit are listed in Table 2.

*Table 2: Child Care Centres used for comparison purposes.*

PSDSSAB Child Care Centres	Third Party Child Care Centres
Fairview Early Learning and Child Care Centre	Adventure Academy Inc.
First Steps Child Care Centre	Miigwansag Child Care Centre
Highlands Early Learning and Child Care Centre	YMCA Child Care, Parry Sound High School
Waubek Child Care Centre	YMCA, St. Theresa Early Learning Child Care Centre

- Early Development Instrument (EDI) survey results for 2024 were unavailable at the time of review.
- Historical wait list data was not collected. Current wait lists were used to evaluate and compare DDCC and third party operator wait list management and stakeholder interviews described growth in wait lists since the introduction of CWELCC.
- Data for Special Needs Resourcing (SNR) is reflective of unique children requiring SNR services in each year and are not reflective of the total number of children receiving SNR services at a single point in time.

# Background

## Early Child care Education Landscape

Under the Child Care and Early Years Act 2014<sup>1</sup>, Ontario’s Ministry of Education establishes comprehensive policies, legislation, and regulations for the child care and early years sector. The Ministry is responsible for licensing child care providers throughout the province, conducting inspections, and investigating complaints related to both licensed and unlicensed child care. There are two categories of child care that the Ministry oversees and licenses: child care centres and home child care agencies that work with individual home child care providers.

Ontario allocates funding to 47 local service system managers, referred to as Consolidated Municipal Service Managers (CMSMs) and DSSABs, to facilitate licensed child care and child and family programs throughout the province. These managers have the discretion to establish funding priorities within their jurisdictions provided they adhere to provincial laws, policies, and guidelines. Various partners work together to deliver early years and child care, with roles and responsibilities outlined in Table 3.

*Table 3: Roles and Responsibilities of Early Years and Child care Partners*

Partner	Roles and Responsibilities
Federal Government	Funding partner: the Canada-Ontario Early Learning and Child Care Agreement, Early Childhood Workforce Agreement, Canada-wide Early Learning and Child Care Agreement (CWELCC)
	On-reserve child care and early years programs
Province of Ontario	Regulator (legislation/policy and licensing/compliance/enforcement)
	Funder
Service System Managers (CMSMs & DSSABs)	Work with school boards and other partners to implement service plans
	Allocate funding to child care licensees and before-and-after school programs
	Directly operate child care and EarlyON programs
	Manage and administer CWELCC, fee subsidies, wage enhancement, Special Needs Resourcing (to support inclusion of children with special needs in licensed child care), and before- and after-school programs
	Ensure the provision of French language child care and child and family programs and services where there is an identified need
Licensed Home Child care Agencies	Licensed by the ministry and contract with individual providers who use their own homes to provide care to children

<sup>1</sup> “Law Document English View,” Ontario.ca, November 19, 2018, <https://www.ontario.ca/laws/statute/14c11>.

Partner	Roles and Responsibilities
	<p>Oversee the provision of home child care in a provider’s home</p> <p>Agency staff visit and inspect each premise before children are enrolled and at least once every three months</p>
Licensed Child care Centres	Licensed by the ministry to operate with varying capacity
Unlicensed Child care Operators	Child care provided by persons caring for up to five children (including their own children), with no more than three children under two years of age
First Nations	Directly operate child care and child and family programs
School Boards	Legislatively required to ensure the provision of before- and after-school programming for children aged 4-12 years where there is sufficient demand and viability
College of Early Childhood Educators (CECE)	Regulate the early childhood education profession in the public interest as set out under the <i>Early Childhood Educators Act</i>

## Canada-Ontario Canada-wide Early Learning and Child Care Agreement (CWELCC)

In March 2022, Ontario reached an agreement with the federal government to decrease licensed child care fees for providers participating in the Canada-wide Early Learning and Child Care Agreement (CWELCC) to an average of \$10 per day by the end of the 2025-2026 fiscal year. Initially, families experienced an immediate 25% reduction in their fees, retroactive to April 1, 2022. Subsequently, fees were lowered further to an average of 50% of pre-agreement levels.

Under the CWELCC agreement, Canada will fund Ontario to implement a CWELCC system. Ontario will use this funding to enhance current child care initiatives and collaborate with partners to meet CWELCC system goals. Ontario further established an action plan with the purpose of outlining Ontario's key principles and priorities for this funding as well as the actions to be taken in fiscal year 2022 to 2023 and fiscal year 2023 to 2024 to work towards the goal of implementing the CWELCC system. The fiscal year 2024 to 2025 action plan would be provided by the beginning of fiscal year 2024 to 2025, and the fiscal year 2025 to 2026 action plan would be provided by the beginning of fiscal year 2025 to 2026.<sup>2</sup>

As of June 2023, all municipalities in Ontario executed agreements with their licenses. 95.9% of not-for-profit sites and 75.6% of for-profit sites were enrolled in the CWELCC system, including a total of 301,853 licensed child care spaces in centres and homes for children aged 0 to 5 years.<sup>3</sup>

<sup>2</sup> Canada, Employment and Social Development. "Government of Canada." Canada.ca, May 9, 2022. <https://www.canada.ca/en/early-learning-child-care-agreement/agreements-provinces-territories/ontario-canada-wide-2021.html#h2.18>.

<sup>3</sup> Ontario's Early Years and Child Care Annual Report 2023." ontario.ca. October 23, 2024. <https://www.ontario.ca/page/ontarios-early-years-and-child-care-annual-report-2023>.

## Ontario Child care Growth: 2022–23 Highlights

Ontario's early years and child care sector saw significant growth in 2022-23.

- The number of centres rose by 4.2%, from 5,545 to 5,776.
- The number of spaces increased by 32,058 (6.8%), from 472,997 to 505,055, with an increase in all age categories: 3.0% for infants, 3.9% for toddlers, 3.2% for preschoolers, 13.6% for kindergarteners, 6.1% for school-aged children, and 9.5% for the family age group.
- The number of home child care agencies grew by 2.1%, from 145 to 148. There were 9,863 approved homes affiliated with these agencies, marking a 13.0% increase.

## Legislative and Regulatory Framework

As previously noted, child care providers must adhere to the Child Care and Early Years Act<sup>4</sup> 2014 (CCEYA) and its regulations. This act applies to unlicensed providers, licensed centres, licensed home child care agencies, in-home service overseen by a licensed agency, and authorized recreational programs. The CCEYA includes two regulations: Ontario Regulation 137/15, which is general and concerns licensing requirements, and Ontario Regulation 138/15, which deals with funding and financial assistance relevant to service system managers and First Nations.

In the province, two types of licensed child care exist: child care centres (both community and school-based) and those provided through home child care providers. Licensed home child care providers can accommodate up to six children under 13, require first aid and CPR certification, and must adhere to the Ministry's "How Does Learning Happen?" framework. Unlicensed providers can care for up to five children under 13 and must issue receipts upon request without additional fees. All licensed providers must complete vulnerable sector checks, with agencies ensuring extra precautions if these checks are pending. This audit does not cover home-based child care.

## Child Care Centre Compliance Requirements

All licensed child care providers must meet all provincial requirements set out under CCEYA, including but not limited to:

- Maintaining staff-to-child ratios.
- Ensuring compliance with health and safety standards and building code.
- Nutrition (for example: provision of meals, posting of menus and allergies).
- Health and medical supervision (for example: immunization, serious occurrence reporting, anaphylaxis policies, administration of medication).
- Programming for children (for example: parent handbook, program statement, rest and play periods, individual support plans).
- Staff qualifications and screening (for example: supervision, program staff, first aid, registered early childhood educator qualifications, vulnerable sector check).

---

<sup>4</sup> Law Document English View," Ontario.ca, November 19, 2018, <https://www.ontario.ca/laws/statute/14c11>.

- Emergency preparedness (for example: emergency contact information, fire safety procedures).
- Administration (for example: insurance, children's records and attendance).
- Have a program statement that aligns with "How does learning happen?"

Standard staff-to-child ratios, as shown below, must be met at all operating times.

Table 4: Staff-to-Child Ratios by Age Group

Age Group	Age Range	Staff-to-Child Ratio	Maximum Number of Children in Group
Infants	Younger than 18 months	3 to 10	10
Toddlers	18 to 30 months	1 to 5	15
Preschool	30 months to 6 years	1 to 8	24
Kindergarten	44 months to 7 years	1 to 13	26
Primary and Junior School Age	68 months to 13 years	1 to 15	30
Junior School Age	9 to 13 years	1 to 20	20

## Licensed Child Care Centre – Application Process

Any individual, corporation or First Nation can apply for a license to operate a child care centre through the Ministry's online Child Care Licensing System (CCLS). During the application process, applicants are required to provide foundational information and approvals for the proposed child care centre which include the proposed name of the centre, location, capacity, zoning approval, and intention to enroll in CWELCC. Furthermore, applicants can also be required to provide further supporting documentation such as site/floor plan, policies and procedures, and other relevant approvals. After the application has been submitted, a Ministry of Education program advisor will review the application and supporting documentation and schedule a site inspection to ensure its compliance with all requirements to operate including building and fire code requirements, the requirements of the Safe Drinking Water Act, local by-laws, meeting adequate space requirements, and more. Once all is reviewed and approved, a license is issued, and the applicant may begin operating as a licensed child care program.<sup>5</sup>

## ECE Shortages in Ontario

As the province promises to add more child care spaces under the \$10-a-day program, it is estimated that Ontario will need an additional 14,700 ECEs by 2025-26 to meet demand. Without a region wide, effective recruitment and retention strategy, it is projected that the province could face a shortfall of up

<sup>5</sup> Operating a Licensed Child Care Program," ontario.ca, accessed October 23, 2024, <https://www.ontario.ca/page/operating-licensed-child-care-program>.

to 8,500 ECEs, making it difficult for many child care centres to meet the needs of families.

Between 2019 and 2021, the number of registered ECEs working in licensed child care in Ontario decreased by 7%, though this figure may have also been impacted by the COVID-19 pandemic, it still illustrates an issue with staff shortages. Many workers reported leaving the sector due to low wages, uncompetitive benefits, and difficult working conditions. In fact, one of the government reports noted that ECEs in licensed child care are twice as likely to resign within three years compared to those working in schools. Furthermore, the issue of low pay persists despite a wage floor of \$18 per hour, which is set to increase by \$1 annually. As a result, many workers are leaving the sector or choosing to work in higher-paying jobs elsewhere.

The Financial Accountability Office of Ontario predicts that the demand for child care spaces will outpace the current expansion plans by over 220,000 spaces by 2026. This means that even though the province has created 33,000 new spaces, the wait lists are continuing to grow, often into the hundreds.<sup>6</sup> Ontario is committed to investing in professional development, including sustaining workforce initiatives funded under the 2021–22 Early Childhood Workforce Agreement. The ministry has been consulting broadly with sector partners to discuss the current shortage of RECEs and interventions to support increased recruitment and retention, including professional development (e.g., opportunities for growth, targeted training on cultural awareness, mental health, trauma, special needs and anti-racism). The workforce strategy is being implemented.<sup>7</sup>

## District of Parry Sound

### Regional Demographic Information

The Parry Sound District is located northwest of the Muskoka District, southeast of the Manitoulin-Sudbury and Greater Sudbury Districts, west of the Nipissing District and borders the Georgian Bay. There are 22 municipalities within the District, seven First Nations, and two unincorporated areas. Land area of the district is 9,113.9 square km and the population density is 5.1 people per square kilometre.

The population of the District of Parry Sound was 46,909 per the 2021 Census, which represents a change of 9.5% from 2016. This compares to the provincial average growth of 5.8% and the national average of 5.2%.<sup>8</sup> The district has an average household size of 2.2, with a total occupied dwelling count of 20,850.

According to the 2021 Statistics Canada Census:

- The district had a population of 5,635 children aged 0-14 years, representing 12% of the population, compared to 16% in the Province of Ontario.

---

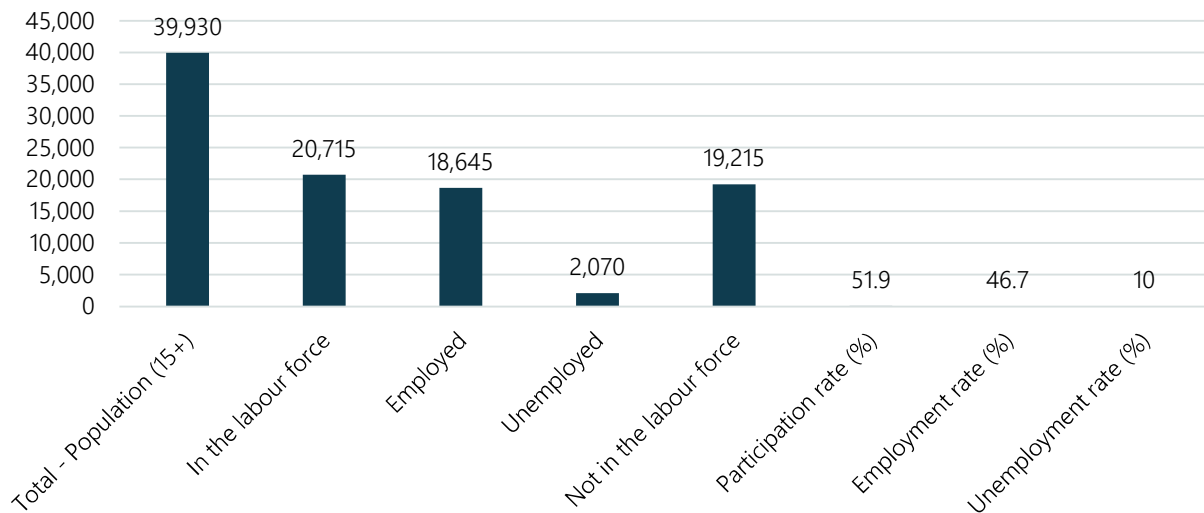
<sup>6</sup> Government Officials Estimate Ontario Could Be Short 8,500 Early Childhood Educators | CBC News, CBC News, January 14, 2023, <https://www.cbc.ca/news/canada/toronto/ontario-early-childhood-educator-shortage-1.6714274>.

<sup>7</sup> <https://www.ontario.ca/page/ontarios-early-years-and-child-care-annual-report-2023#section-13>

<sup>8</sup> Statistics Canada. 2023. (table). *Census Profile*. 2021 Census of Population. Statistics Canada Catalogue no. 98-316-X2021001. Ottawa. Released November 15, 2023. <https://www12.statcan.gc.ca/census-recensement/2021/dp-pd/prof/index.cfm?Lang=E> (accessed November 1, 2024).

- The median income among the population was \$38,000 in 2020 with a median total household income of \$72,500. This compares to a provincial median household income of \$91,000.
- The labor force status of population aged 15 years or older, based on the 2021 Statistics Canada Census, is depicted in Figure 1<sup>9</sup>

Figure 1: District of Parry Sound Labour Force Status, 2021



## Child Care Providers' Summary

As demonstrated in the map and table below, Parry Sound District has a total of 19 child care facilities, including 6 direct delivered child care centres (DDCCs), 10 not-for-profit centres (including one which is municipally run), 1 private-for-profit centre, and 1 Indigenous-led centre. Home child care operators are excluded from this summary.

Within the district area, there are a total of 814 licensed spaces, 51% of which are concentrated in the Town of Parry Sound. Four (4) of the PSDSSAB's DDCC centres exclusively serve children under the age of 6 (CWELCC eligible spaces), and two (2) operate the school age programs which also serve children 6 – 12 years of age. The third party operators are more focused on school age programs. A further analysis of spaces by program type is included under Question #7 in the Findings and Recommendations section.

<sup>9</sup> Statistics Canada. 2023. (table). *Census Profile*. 2021 Census of Population. Statistics Canada Catalogue no. 98-316-X2021001. Ottawa. Released November 15, 2023.  
<https://www12.statcan.gc.ca/census-recensement/2021/dp-pd/prof/index.cfm?Lang=E> (accessed November 1, 2024).



Figure 2: Map of Child Care Centres in Parry Sound District

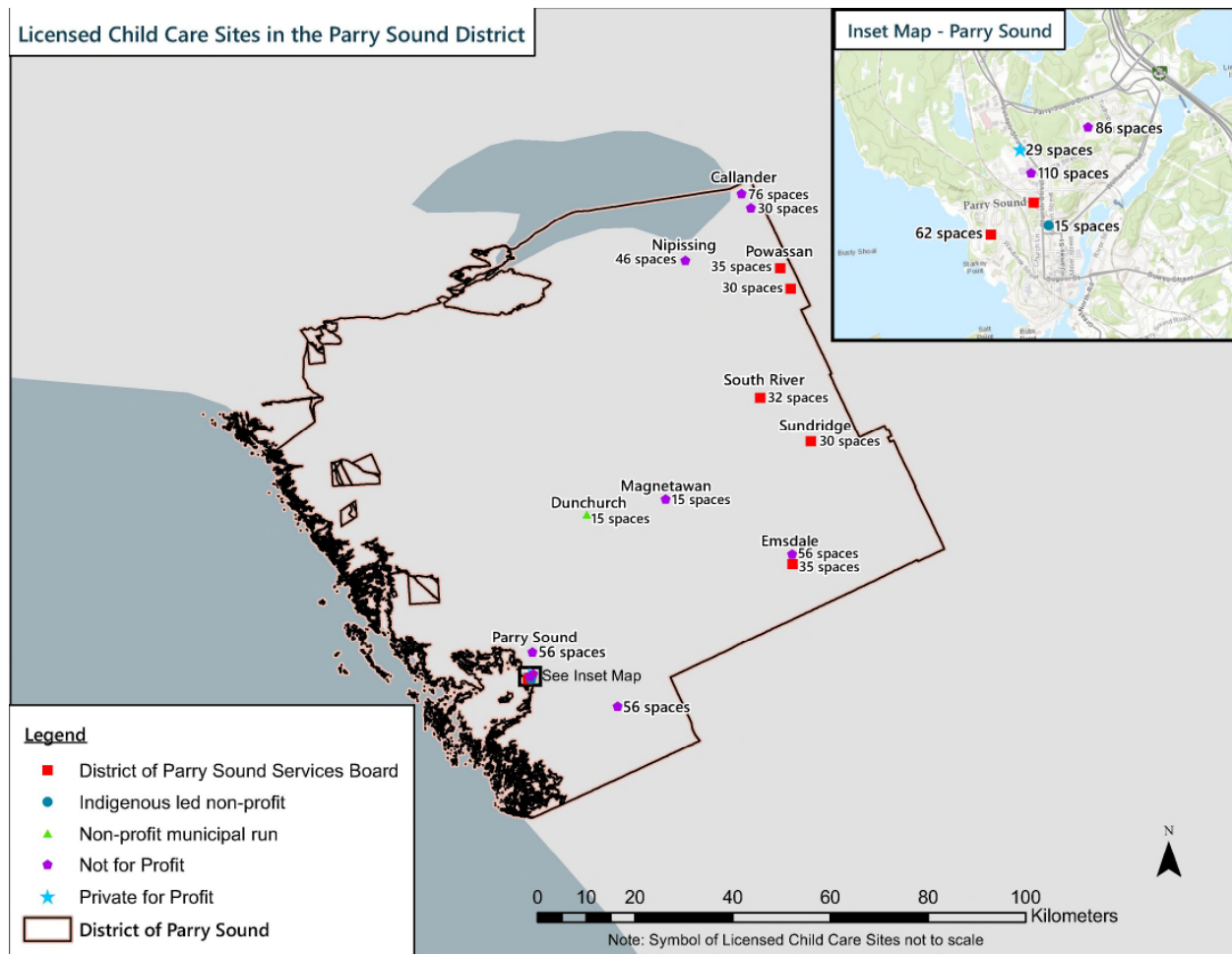


Table 5: Listing of Child Care Centres in Parry Sound District

Child Care Site Name	City	Governance Type	Number of Licensed Spaces
YMCA, St. Theresa Early Learning Child Care Centre	Callander	Not for Profit	76
YMCA - M.T. Davidson School Age Kids Club Program	Callander	Not for Profit	30
Whitestone Recreation Program	Dunchurch	Municipal	15
Evergreen Heights School Age Program	Emsdale	Not for Profit	56
Highlands Early Learning and Child Care Centre	Emsdale/Perry Township	DSSAB	35
The Magnetawan Daycare Centre	Magnetawan	Not for Profit	15
YMCA - South Shore School Age Program	Nipissing	Not for Profit	46
Adventure Academy Inc	Parry Sound	Private for Profit	29

Child Care Site Name	City	Governance Type	Number of Licensed Spaces
Waubeeek Early Learning and Child Care Centre	Parry Sound	DSSAB	62
Miigwansag Child Care Centre	Parry Sound	Indigenous led non-profit	15
YMCA Child Care - McDougall School Age Program	Parry Sound	Not for Profit	56
YMCA School Age - Humphrey	Parry Sound	Not for Profit	56
YMCA School Age, Parry Sound Public School	Parry Sound	Not for Profit	86
YMCA Child Care, Parry Sound High School	Parry Sound	Not for Profit	110
Fairview Early Learning and Child Care Centre	Powassan	DSSAB	35
Mapleridge After School Program	Powassan	DSSAB	30
First Steps Child Care Centre	South River	DSSAB	32
Sundridge School Age Program	Sundridge	DSSAB	30
<b>Total</b>			<b>814</b>

## Parry Sound DSSAB 2021-26 Strategic Plan

The role of a DSSAB as the Service System Manager is to plan and manage early years services at the local level and administer provincial and municipal funding for licensed child care providers in the District. The agency also administers funding for Ontario Early Years Centres and the Best Start Network which facilitates community planning for local service delivery for families and children.

The PSDSSAB developed a five-year strategic plan<sup>10</sup> for 2021-2026 to ensure that child care and early years services are delivered in alignment with its values, mission, and goals, and set out a specific vision for children’s services: “A community where people know they are valued, belong and have opportunity and purpose.” In alignment of its goals of life stabilization, maximizing assets, and demonstrating values, the strategic plan focuses on 5 strategic directions<sup>11</sup>:

- Modernize Service System Planning
- Strengthen Collaboration
- Holistic Approach to Human Services

<sup>10</sup> District of Parry Sound Social Services Administration Board Strategic Plan, 2021-2026..., accessed November 1, 2024, <https://www.psdssab.org/wp-content/uploads/2021/10/Strategic-Plan-2021-2026.pdf>

<sup>11</sup> District of Parry Sound Social Services Administration Board Strategic Plan, 2021-2026..., accessed November 1, 2024, <https://www.psdssab.org/wp-content/uploads/2021/10/Strategic-Plan-2021-2026.pdf>

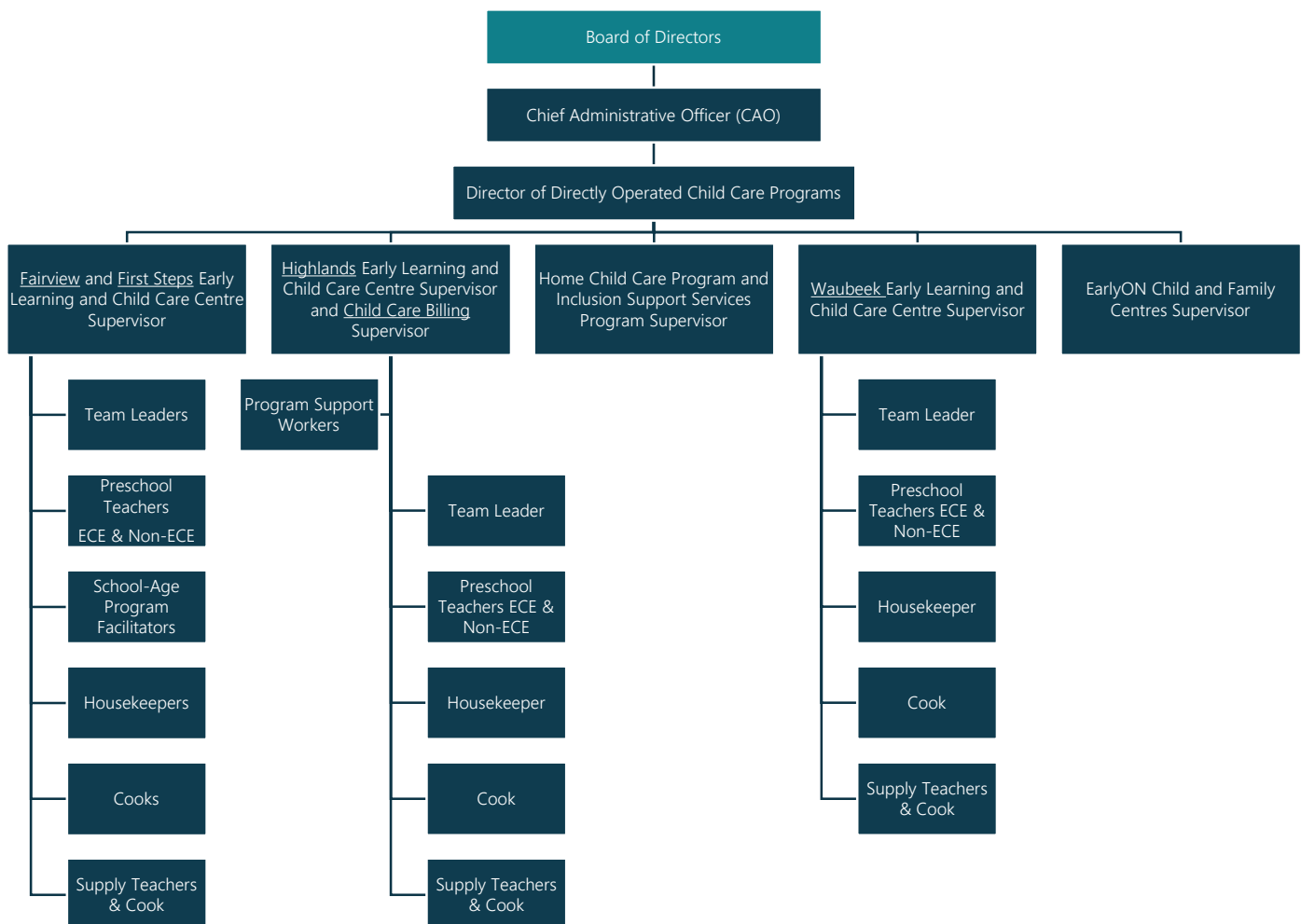
- Effective Infrastructure Renewal
- Achieve Organizational Excellence

Additional detail on the PSDSSAB’s strategic plan is included in Appendix C.

## Organizational Structure

The organizational chart for the PSDSSAB’s Child Care Program was provided by the district. This chart outlines the structure and roles within the department. In an effort to reduce administrative costs, PSDSSAB amalgamated supervisory roles to serve two centres rather than one, with supervisor time split 50% for each centre. Doing so allowed the District to promote team leaders at each centre who serve as ECEs at a lower pay rate than supervisors.

Figure 3: Directly Operated Child Care Program Organizational Structure



## Child Care Subsidy Application Process

PSDSSAB provides financial assistance to the parent(s) or legal guardian(s) of children who are between the ages of 0 and 12 years. Parent(s) or legal guardian(s) may qualify for a full or partial subsidy. Initially,

parent(s) or legal guardian(s) need to confirm their eligibility, which is based on their family's income as outlined in the Notice of Assessment (NOA) or in their Canada Child Benefit (CCB).

The application process to secure a subsidized child care spot for a child involves obtaining approval from the child care provider, completing all sections of the application form, and submitting the application and all supporting documents to the nearest PSDSSAB office.

## Findings & Recommendations

---

### Efficiency

#### 1. Are DDCC's reliably open for services?

##### Findings

During stakeholder consultations, one centre mentioned that the integration of Human Resources, Finance, and child care centres under the leadership of a new Chief Financial Officer (CFO) has led to significant improvements in accountability and efficiency. This integration has highlighted key areas needing financial support, aligning with the CWELCC program.

PSDSSAB created a partnership with other municipalities to share their child care models and learnings. This initiative has led the District to transition to a new business model of multi-site supervisors and team leaders to reduce staffing costs and duplication of work loads.

- Cost management strategies have also been implemented, including bulk purchasing of supplies and encouraging the acquisition of groceries at discounted rates.
- Monthly operations meetings provide a platform for discussing these strategies and identifying further opportunities for improvement.

However, staffing challenges were identified as a significant barrier to ensuring DDCC's can be reliably open for service. Management noted the continuous ongoing process of *"review and restructure as needed to maximize enrollment based on staffing availability (licensed capacity vs. operational capacity)"*.

To cover for full-time child care workers (CCWs) on leave, casual CCWs are employed, but if there aren't enough casuals available, centres may have to turn away children.

An analysis of unplanned closures due to staff shortages showed only 1 day that a DDCC centre closed due to short staffing since January 2022 (Table 6). That is, the daycare had to close due to a lack of coverage, such as due to staff illnesses, time off, and/or a lack of available casual staff. The closure occurred at the Sundridge School Age Program which only serves school age children, thus there were no unplanned closures of infant, toddler, or preschool age programs due to staffing issues at DDCC centres during the review period.

Third party centres had a total of 20 unplanned closures since the start of 2022 due to being short staffed.

Table 6: Parry Sound District Child Care Centre Closures Due to Staff Shortages, January 2022 to July 2024

Provider Type	2022	2023	2024	Total
Directly Operated	-	-	1	1
Third Party Operator	12	8	-	20

This analysis excludes closures due to non-staffing issues, such as health concerns (COVID and other illness outbreaks at a centre), and facility issues, such as flooding. DDCC centres only had 1 day of unplanned closures due to non-staffing issues and third party operators had 5 days during the assessed period.

Results of a review of the last 3 years provide evidence that PSDSSAB is more reliably open for services than third party providers. This may be due to PSDSSAB being able to retain and allocate staff between its multiple centres on a more efficient basis than third party providers in the region. However, there has been a marked improvement in third party operators through the first 7 months of 2024, which may suggest they have resolved issues with staffing consistency since the onset of the pandemic.

## 2. Is Licensed Child Care Capacity in DDCC Centres used Efficiently?

### Findings

#### *Licensed vs. Operating Capacity*

Child care centres measure capacity through two metrics:

- Licensed capacity: The limit on the number of child care spaces based on a centre’s license.
- Operating capacity: The limit on the number of child care spaces based on the number of staffed CCWs. Operating capacity may be less than licensed capacity based on staff availability.

The PSDSSAB has 6 directly delivered child care centres with a licensed capacity of 224 spaces, requiring 32 staff at full capacity based on the legislated staff-to-child ratio.

The 12 third party centres had a combined licensed capacity of 590 spaces, with a staff requirement of 46. Table 7 summarizes the licensed CCW requirement for both the PSDSSAB and the third parties.

Table 7: Licensed Number of Child Care Spaces, 2024

Age Category	Staff-to-Child Ratio	PSDSSAB Licensed Capacity	Combined Third Parties Licensed Capacity
Infant	3:10	16	0
Toddler	1:5	60	0
Preschool	1:8	88	60
Kindergarten	1:13	0	185
Primary/Junior School Age	1:15	60	315
Family Age Group	1:15	0	30

Age Category	Staff-to-Child Ratio	PSDSSAB Licensed Capacity	Combined Third Parties Licensed Capacity
<b>Total licensed spaces</b>		<b>224</b>	<b>590</b>
<b>Total staff requirement</b>		<b>32</b>	<b>46</b>

There is a significant divide between DDCC centres and third party centres in terms of the types of programs offered. Most of the licensed spaces at DDCC centres are CWELCC eligible (children under 6), while third party providers primarily offer before and after school programs.

Table 8 outlines the centres with CWELCC eligible spaces in the District<sup>12</sup>, showing that PSDSSAB operates nearly double the number of child care spaces for children under 6 than third party operators (164 PSDSSAB spaces compared to 140 third party).

Table 8: Number of CWELCC Eligible Licensed Child Care Spaces, 2024

Provider / Centre Name	Number of CWELCC Eligible Spaces
<b>PSDSSAB</b>	<b>164</b>
Fairview Early Learning and Child Care Centre	35
First Steps Child Care Centre	32
Highlands Early Learning and Child Care Centre	35
Waubeeek Early Learning and Child Care Centre	62
<b>Third Party</b>	<b>140</b>
Adventure Academy Inc.	29
Miigwansag Child Care Centre	15
YMCA Child Care, Parry Sound High School	50
YMCA, St. Theresa Early Learning Child Care Centre	46
<b>District Total</b>	<b>252</b>

The eight (8) centres with programming for children under 6 will be used for comparison purposes for measures such as occupancy and cost economy as they present the most similar operating models.

### Occupancy

Occupancy is a measure of actual enrollment in comparison to licensed capacity. The following data evaluates tracked occupancy based on licensed capacity using the following formula:

$$\text{Monthly Licensed Occupancy Rate} = \frac{\text{Monthly Child Enrollment}}{\text{Monthly Licensed Capacity}}$$

<sup>12</sup> Based on infant, toddler, preschool, and kindergarten spaces. Children in kindergarten qualify for CWELCC up until they are 6 years old.

Data related to occupancy for PSDSSAB was available for 2021-2023, whereas third party data was only available for 2023 and therefore only allows a one-year comparison. Figure 4 outlines occupancy the annual average licensed occupancy rate for both provider types, using CWELCC eligible enrollment and capacity. PSDSSAB’s occupancy has been relatively consistent, ranging from 89% to 93% for all centres over the last 3 years. No individual centre had an annual average below 80%. Third party providers on aggregate averaged 77% in 2023, with a wider range by individual provider, such as Adventure Academy averaging a high of 89% occupancy and YMCA centres averaging a low of 70%.

Figure 4: Annual Average Licensed Occupancy Rates by Provider Type

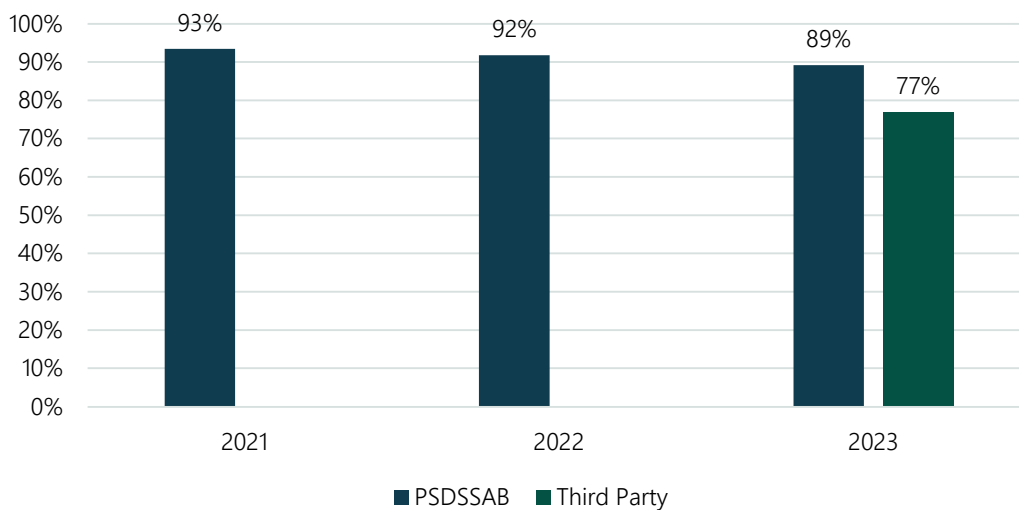
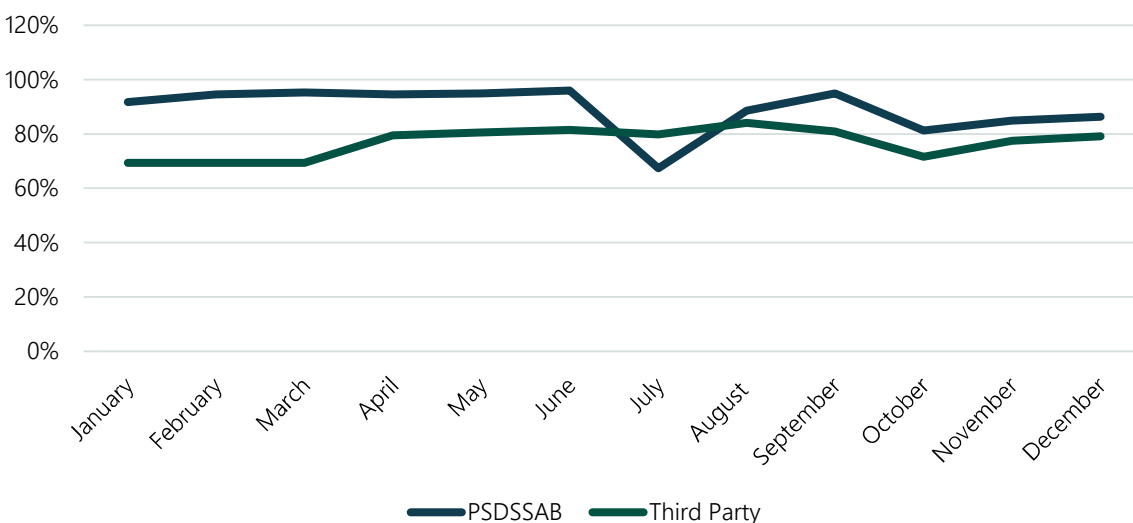


Figure 5 shows the average occupancy by calendar month for 2023, revealing that both provider types have relatively consistent occupancy rates. All operators experience variations in occupancy through the summer months as some families use alternative care during this time, and additional changes in September and October as older children transition to school and new spaces become available.

Figure 5: Average Occupancy by Month, 2023



While only a single year was available to compare to third parties, the data shows that DDCC centres have efficiently filled licensed capacity, with all PSDSSAB centres performing equivalently well in this category.

### Staffing

The PSDSSAB centres employed 48 staff as of August 2024. Excluding support roles such as housekeeper and cook at each DDCC centre, there were a total of 40 FTE in child care roles. The DDCC centres had 32 registered ECE staff, implying a rate of 80% of staff in direct child care roles at the District with the qualification. This compares to a rate of only 52% registered ECEs with third party providers.

All staff at PSDSSAB’s DDCC centres are unionized. Management states that DDCC centres have higher employee retention and satisfaction, as wages are higher and benefits are greater, including 4 weeks of vacation for new staff and growing to 6 weeks of vacation based on tenure.

A measure of staffing efficiency can be derived to determine the optimal staffing level through the staffing requirement at licensed capacity and the occupancy rate as follows:

$$\text{Staffing Efficiency} = \frac{\text{Total Child Care Staff}}{\text{Staff Requirement at Licensed Capacity}} \times \text{Occupancy Rate}$$

This measure identifies if a provider is over- or under-staffed based on licensed capacity at current levels of enrollment. A staffing efficiency rate of 100% implies a provider is right-sized to meet the current demands of its license and enrollment rate.

Table 9 outlines the staffing efficiency calculation for the PSDSSAB centres and the combined third parties. This rate shows that the PSDSSAB may be slightly over-staffed at 113.8%. However, a small overage is likely required to cover for staff time-off and to ensure full coverage across programs.

The third party centres in comparison have a staffing efficiency ratio of 83.7%, implying these providers are short-staffed on aggregate. Staffing data for third parties was provided on a headcount basis, thus the actual staffing efficiency result on an FTE basis may be lower as some staff may be part-time. This aligns with the narrative from several providers that staffing has not kept up with the increasing demand for child care spaces, also proven through the large wait list for spaces (see Question #3).

Table 9: Staffing Statistics, August 2024

	PSDSSAB (FTE Basis)	Combined Third Parties (Headcount Basis)
Number of Staff (child care roles)	40	50
Number of Registered ECE Staff	32	26
<b>ECE / Total Staff Ratio</b>	<b>80%</b>	<b>52%</b>
Staff Requirement at Licensed Capacity	32	46
Occupancy Rate	91%	77%
<b>Staffing Efficiency</b>	<b>113.8%</b>	<b>83.7%</b>



Results show that on a direct comparison basis, the PSDSSAB is more efficient than third parties at effectively staffing its centres and ensuring its employees have the highest level of education and certification to conduct their roles effectively.

### **Operational Efficiency**

Interviews with PSDSSAB and third party staff identified several opportunities to streamlining processes to enhance efficiency, including:

- A comprehensive operations review is necessary to eliminate overlaps and waste.
- Outdated technology like the Etheses system is hindering efficiency and frustrating staff due to its lack of user-friendliness and adequate training.
- Gaps in employee onboarding and training relevant and related to their centres. No formal or informal mentorship for CCW staff was identified.

### **Recommendations**

#### **Recommendation 1**

Improve onboarding procedures relevant and specific to each centre. This is to ensure new CCWs in each centre receive thorough training and support when starting their roles. This may include:

- Comprehensive orientation sessions and onboarding checklists, mentorship programs, and ongoing professional development opportunities to help new staff acclimate and excel in their positions.
- Develop and implement training programs for staff to ensure they are proficient in using new technologies and processes. Regular workshops and refresher courses on the latest software, tools, and operational protocols can help improve efficiency and reduce errors. Additionally, providing access to a dedicated help desk or support team can aid staff in troubleshooting issues promptly.

### **Effectiveness**

## **3. Has the Child Care Program effectively managed its wait list and optimized wait times for families?**

### **Findings**

69.6% of parents responding to the survey reported being placed on a waiting list for child care services, with some waiting 2 years or more. PSDSSAB staff noted that introduction of CWELCC increased the number of children on the waitlist. As of August 2024, there were 382 children requiring immediate care on combined waitlists in 2024, including 31 infants, 132 toddlers, 120 pre-school, and 99 school age children.

The PSDSSAB changed the way that wait list data is collected in 2024 to allow for a more effective process for parents and operators. The new system utilizes a centralized intake portal for parents which sends information directly to each centre, allowing parents to seamlessly enrol in multiple waitlists and operators to easily view real-time information required to effectively fill opened spaces. Limitations for

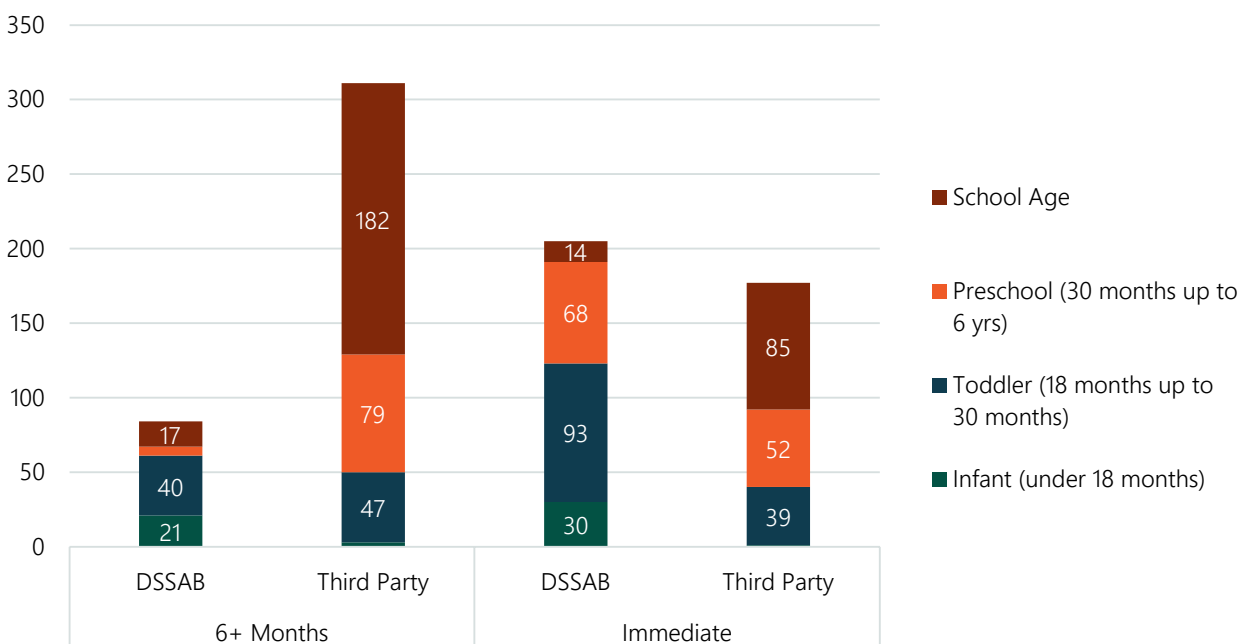
waitlist data prior to 2024 include:

- The waitlists did not identify duplicate children between wait lists at separate centres.
  - Data available for third party waitlists in 2024 indicated that 40% of children were on two or more waitlists simultaneously, demonstrating that the number of children on the waitlists prior to the change in data collection could be overstated.
- Length of time on the waitlist impacts the need for care as spaces become available, with some children being school age and no longer requiring a full time space when it becomes available.
- Due to the uncertainty of child care availability, some parents have been on the waitlist for care prior to conceiving, which impacts length of time on the waitlist.

The PSDAAB also revised its Waiting List And Intake Policy in 2023, outlining key criteria and waitlist and intake procedures.<sup>13</sup>

The PSDSSAB centre wait lists accounted for 289 (37%) of all wait list spaces and 205 (54%) of spaces requiring immediate care in 2024 despite PSDSSAB centres only holding 26% of all licensed spaces in the region (Figure 6). Given that the DSSAB centres primarily hold more spaces for infant, toddler, and preschool children, there is a natural difference in the composition of children per age group on the waitlist for each type of centre.

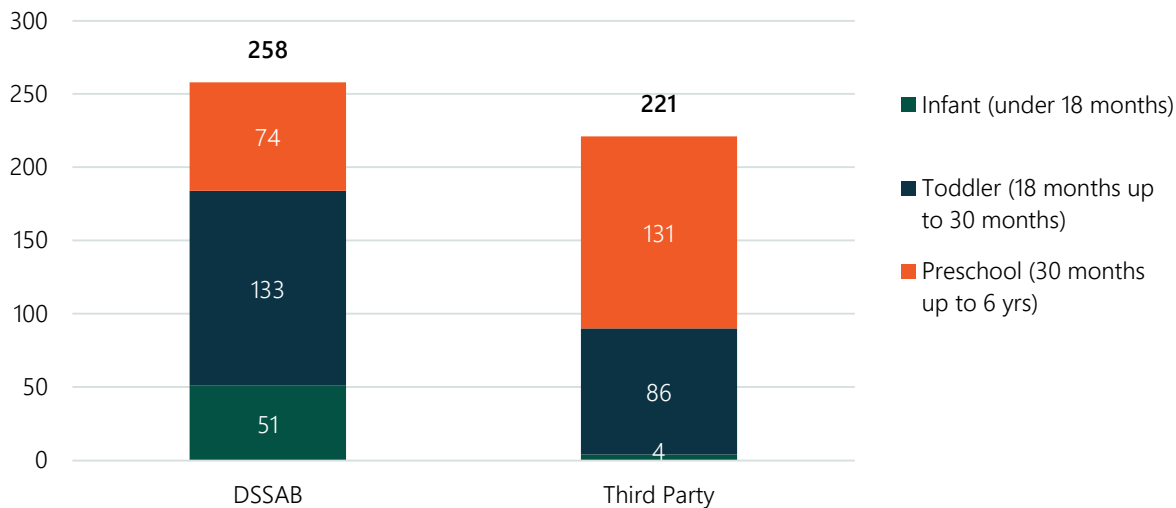
Figure 6: Total Wait list Count by Age Category



<sup>13</sup> Policy No. 26 Waiting List, Intake, Enrollment and Discontinuation of Services

Figure 7 outlines the total wait list by provider for CWELCC-eligible spaces. On this basis, there are 258 children on the wait list for DDCC centres and 221 for third party centres.

Figure 7: CWELCC Eligible Wait List Counts



Determining the number of additional licensed spaces and staff required to accommodate the immediate need for spaces would require a geographic analysis of the waitlists coupled with expected turnover of existing children in licensed spaces. On a simplified basis, at a minimum the PSDSSAB would need to add 176 licensed spaces to meet the immediate demand, based on the following calculation:

- Current total spaces = 164
- Current occupancy = 91%
- Current availability (spaces) = 15
- Immediate need (CWELCC spaces) = 191
- Licensed spaces required to meet additional demand =  $191 - 15 = 176$

This shows that operating at 100% occupancy would only reduce the immediate waitlist by 15 spaces (8% of total waitlist). As 100% occupancy is not sustainable in the long-term due to location of care and sufficient demand for each age category, achieving a material reduction in the waitlist can only be achieved through adding additional child care spaces and staffing them accordingly.

Representatives from several centres noted that they struggle to meet the demand and reduce wait lists, largely due to the shortage of CCWs. While the waitlist with third party centres is less than for DDCC centres, there is no evidence that would suggest that third parties manage their waitlists more effectively, as both provider types have described growth in wait lists since the end of the pandemic.

## Recommendations

### Recommendation 2

Continue monitoring improvements to the wait list reporting system, prioritizing families who need immediate care and reducing redundancies across lists. Expanding the use of the new dashboard technology and formalizing reporting standards can help optimize placement processes. For example,

report wait list data at the municipality level for a more accurate view of demand in each area.

## 4. Is the Child Care Program Prepared for Risk Management?

### Findings

It was noted that the PSDSSAB conducts regular reviews and evaluations of its policies and procedures. These reviews have identified areas of improvement and help ensure that the system adapts to changing needs and regulations.

However, one of the key risks remains the shortage of child care spaces. Without sufficient child care options, job seekers in the region, especially those with young children, may not be able to accept job offers. This limits the talent pool available to organizations and can result in losing highly qualified candidates to other regions or employers with better child care support. Community representatives also noted that current employees who struggle to find reliable child care face increased stress and distractions, leading to decreased productivity and job satisfaction. This has also resulted in higher turnover rates as employees seek positions that better accommodate their child care needs.

### Strategic Plan

The most recent strategic plan for the PSDSSAB's Child Care Program is from 2021 to 2026. However current, the plan has no mention of risk management or mitigation strategies.

### Child Care Risk Incident Analysis

Child care facilities in the Parry Sound District are all subject to licensing inspections once a year where examiners are responsible for ensuring the safety of all children by assessing whether such facilities are abiding by licensing requirements. In addition to the inspections, centres must self-report risk incidents when they occur in a centre. A review of reported incident data was conducted to analyze whether certain governance type facilities (Third Party or DDCC) produce differing levels of risk based on the number of reported risks.

Table 10 outlines the number of non-compliance incidents identified in available data from August 2021 to May 2024. DDCC centres had a total of 12 non-compliance incidents and a critical risk rate of 2.4% of total licensed spaces. This compares to 19 non-compliance incidents at third parties and an average critical risk rate of 0.8%.

PSDSSAB staff have questioned the reliability of comparing self-reported non-compliance incidents, as some centres may hold staff to a higher standard of reporting than others. Incidents listed as critical may include instances where a child was momentarily unaccounted for (for example, a child left a room unnoticed and was found in the hallway several minutes later), thus it may be easy for some CCWs to choose not to self-report these seemingly minor occurrences. PSDSSAB have self-identified as the role models for non-compliance reporting in the district and expect all staff to report all non-compliance incidents, regardless of the perceived level of severity.

Table 10: Total Inspection Risks Identified, August 2021 – May 2024

	PSDSSAB (4 DDCC Centres)	Not-for- Profit (9 Centres)	Private-for- Profit (1 Centre)	Indigenous Led (1 Centre)	Municipal (1 Centre)
Critical Risks	4	3	1	1	1
High Risks	2	2	3	1	-
Moderate Risks	6	1	-	1	-
Low Risks	-	1	3	1	-
<b>Total Risks</b>	<b>12</b>	<b>7</b>	<b>7</b>	<b>4</b>	<b>1</b>
<b>Critical Risks/Licensed Spaces</b>	<b>2.4%</b>	<b>0.6%</b>	<b>0.6%</b>	<b>6.7%</b>	<b>6.7%</b>

All identified risks above (at all centres) were marked as resolved by the inspectors, and none of the identified issues impacted the receipt of a clean license.

## Recommendations

### Recommendation 3

Establish a comprehensive risk management plan for the Child Care Program that includes proactive steps to identify, monitor, and resolve risks at DDCC centres. The initial plan may be included as a subset of the strategic plan but should also be a stand-alone document that can be reviewed and updated periodically. Specifically, the plan should address the risk of continued ECE shortages in the region and the PSDSSAB's mitigation strategies for staffing DDCC centres.

## Economy

### 5. Has the Child Care Program met its objective of promoting affordability in child care across the district?

#### Findings

The evaluation methodologies for cost economy make several assumptions based on data limitations and reporting differences between the DDCCs and third parties. For example, cost per space differs based on the programs offered. That is, it is inherently more costly to offer an infant space than a toddler space due to the higher staff-to-child ratio. Thus, DDCCs cannot be compared to third parties on a cost per space basis because they offer more infant spaces than third parties.

The chosen measure for comparing affordability between DDCCs and third party centres is the total operating cost per utilized licensed CCW space. This measure compares DDCCs to third parties on an equal basis as it accounts for the staff-to-child ratio at licensed capacity. Dividing the cost per licensed CCW space by the occupancy rate is necessary to compare the efficiency factor for each provider type

on an equal basis. The cost economy of DDCCs cannot be evaluated on an individual centre basis due to the current centralized accounting system, thus the aggregate DDCC cost per CCW will be compared to the selected third party costs per CCW. The formula can be visualized as follows:

$$\text{Operating Cost per Utilized CCW Requirement} = \frac{(\text{Operating Costs/Licensed CCW Requirement})}{\text{Average Annual Occupancy Rate}}$$

The third parties with CWELCC-eligible spaces and available financial results included Adventure Academy (for profit), YMCA – St. Theresa and YMCA - Parry Sound High School (not-for-profit). All other third parties have been excluded from comparison as they mainly serve school age children which are inherently lower cost, or detailed financial results were unavailable (Miigwansag).

It must be noted that the PSDSSAB centres in this comparison operate 164 CWELCC-eligible spaces (100% of licensed PSDSSAB spaces in the four child care centres) compared to 125 CWELCC-eligible spaces for the third party operators (58% of all licensed third party spaces included in the comparison). A separation of costs by program or age category would require an activity-based costing exercise to determine the full-cost of delivering each program type, but a regional comparison would still not be possible for all age categories as the PSDSSAB offers infant and toddler spaces while no third party centre does.

With these limitations in mind, the comparison analysis in Table 11 uses 2023 as the most recent comparison year.

Table 11: Operating Cost per Utilized Licensed CCW Requirement, 2023

Variable	PSDSSAB	For-Profit	Not-For-Profit	Combined Third Parties
Total annual operating costs	\$4,132,695*	\$369,264	\$794,661	\$1,163,925
# of CWELCC-eligible child spaces	164	29	96	125
Annual CCW requirement	28	3	10	13
<b>Cost per gross CCW requirement</b>	<b>\$147,596</b>	<b>\$123,088</b>	<b>\$79,466</b>	<b>\$89,533</b>
Average annual occupancy rate	91%	89%	71%	77%
<b>Cost per utilized CCW requirement</b>	<b>\$162,194</b>	<b>\$138,301</b>	<b>\$112,718</b>	<b>\$116,782</b>

This result shows on a gross basis, the PSDSSAB’s total operating costs were \$147,596 per required CCW position at capacity, compared to \$123,088 for the for-profit operator and \$79,466 for the not-for-profit operators. Considering occupancy rates in 2023, the operating cost per utilized licensed CCW position was \$162,194 in the PSDSSAB compared to \$138,301 for the for-profit operator and \$112,718 for the not-for-profit operators.

The reasoning for the discrepancy can be further broken down by expense category (Table 12).

Table 12: Total Operating Costs per Utilized Licensed CCW Requirement, 2023

Expense	PSDSSAB	For-Profit	Not-For-Profit	Combined Third Parties
Wages & benefits	\$132,923	\$112,435	\$77,880	\$85,210
Administration & office expenses	\$16,092	\$809	\$16,830	\$12,121
Rent & occupancy costs	\$7,666	\$13,781	\$9,389	\$10,333
Food	\$3,687	\$7,491	\$3,099	\$4,199
Travel & training	\$1,030	\$0	\$736	\$521
Program related expenses	\$796	\$3,786	\$4,784	\$4,398
<b>Total</b>	<b>\$162,194</b>	<b>\$138,301</b>	<b>\$112,718</b>	<b>\$116,782</b>

### Wages and Benefits

Current hourly wages for DDCC employees and third party child care providers are listed in Table 13. Not all third parties follow the same wage structure, with some consistently closer to starting wages in all categories and others near the top of the range. This comparison shows that on average, PSDSSAB employees are earning higher wages than third party employees. Registered ECEs employed by PSDSSAB earn more at all levels of the wage range than registered ECEs at third party providers.

Table 13: Hourly Wage Comparison – DDCCs to Third Party Providers, 2024

Position	PSDSSAB	For-Profit	Not-for-Profit	Indigenous	Municipal
Supervisor / Team Leader	26.68 - 33.49	-	20.13 - 26.00	Flat 30.00	-
Registered ECE	24.91 - 31.06	Flat 20.00	19.95 - 23.00	23.00 - 24.00	Flat 24.25
Non-ECE	23.50 - 29.11	15.50 - 21.45	16.46 - 24.50	Flat 18.00	-

Wages and benefits are the least comparable of the cost categories on a cost per CCW basis, as infant and toddler programs have the lowest staff-to-child ratio, so the DDCC centres must use more staff than third party centres based on the programs being provided. Table 14 shows the result of salaries and benefits cost per utilized CCW requirement since 2021.

Table 14: Weighted Wages and Benefits Per CCW requirement, 2021-2023

Year	PSDSSAB		Combined Third Parties	
	Cost / CCW Req.	% of Total Cost	Cost / CCW Req.	% of Total Cost
2021	\$122,565	84.3%	Results unavailable	
2022	\$119,275	83.4%	Results unavailable	
2023	\$132,923	82.0%	\$85,210	73.0%

The PSDSSAB’s wages and benefits costs shrank by 2.7% in 2022 and grew by 11.4% in 2023. PSDSSAB’s wages as a percentage of total operating costs fell from a high of 84.3% in 2021 to a low of 82.0% in 2023, higher than the third party operators’ average proportional share of 73%. PSDSSAB’s small reduction in wage share as a percentage of total costs is mainly due to increases in other categories such as administration and office costs and rent and occupancy costs.

PSDSSAB staff are unionized, resulting in limited flexibility in pay rates. PSDSSAB is the only unionized operator in the district and the collective agreement also covers all other District departments (Housing, Homelessness, OW, Esprit). The latest agreement included a 4% wage increase retroactive to January 2024 with further annual increases to a total of 11.5% over 4 years.

### Administrative and Office Costs

PSDSSAB’s Child Care Program incurs an annual allocated administrative cost for services from the PSDSSAB Administration. The total allocated cost has ranged from \$252,000 in 2021 to \$385,837 in 2023. The main reason for the increase in 2023 was the addition of an allocation for information technology. This category was added to account for the hardware and software implementation and licensing associated with the parent communication software (Lillio). Aside from the added information technology costs, PSDSSAB has managed to keep the general administration allocation charge relatively flat, falling to its lowest level of the last 3 years in 2023.

Table 15: PSDSSAB Allocated Administration Costs to DDCC Centres

	2021	2022	2023
Allocated Administration	\$252,000	\$264,000	\$251,500
Allocated Information Technology	-	-	\$134,337
<b>Total</b>	<b>\$252,000</b>	<b>\$264,000</b>	<b>\$385,837</b>

On a per utilized CCW requirement basis, PSDSSAB’s spending in 2021 and 2022 was slightly lower than third party spending in 2023. The IT allocation for the new software drove PSDSSAB’s administrative costs higher in 2023, but the DDCCs anticipate future efficiencies due to the new system capabilities. Administrative costs as a proportion of total operating costs were similar between both provider types



in 2023, with PSDSSAB spending 9.9% of total cost on administration and third parties averaging 10.4%.

Table 16: Administrative and Office Costs Per Utilized CCW Requirement, 2021-2023

Year	PSDSSAB		Combined Third Parties	
	Cost / CCW Req.	% of Total Cost	Cost / CCW Req.	% of Total Cost
2021	\$11,445	7.9%	Results unavailable	
2022	\$11,245	7.9%	Results unavailable	
2023	\$16,092	9.9%	\$12,121	10.4%

### Rent and Occupancy Costs

The PSDSSABs are generally cost-efficient when compared to other centres with purpose built spaces, such as the for-profit operator which spent \$13,781 on rent and occupancy costs per utilized CCW requirement in 2023. DDCC centre rent and occupancy costs have increased in recent years due primarily to increases in building lease costs. The PSDSSAB’s rent and occupancy cost per CCW requirement was 35% lower than the average third party cost in 2023.

Table 17: Rent and Occupancy Costs per Utilized CCW Requirement, 2021-2023

Year	PSDSSAB		Combined Third Parties	
	Cost / CCW Req.	% of Total Cost	Cost / CCW Req.	% of Total Cost
2021	\$6,601	4.5%	Results unavailable	
2022	\$6,947	4.9%	Results unavailable	
2023	\$7,666	4.7%	\$10,333	8.8%

### Food Costs

PSDSSAB’s food costs have increased by 27% since 2021, mainly due to the high inflationary economic environment. Spending on food costs at the PSDSSAB per utilized CCW requirement was \$3,687 in 2023 compared to \$4,199 in third parties. However, the for-profit operator spent \$7,491 in this space, compared to \$3,099 for the combined YMCA spaces which spend less due to a large proportion of before and after school spaces.

Table 18: Food Costs per Utilized CCW Requirement, 2021-2023

Year	PSDSSAB		Combined Third Parties	
	Cost / CCW Req.	% of Total Cost	Cost / CCW Req.	% of Total Cost
2021	\$2,897	2.0%	Results unavailable	
2022	\$3,240	2.3%	Results unavailable	
2023	\$3,687	2.3%	\$4,199	3.6%

Small communities lack local stores for discounted fresh produce, such as Walmart, Food Basics, and No Frills. Nutrition, regulated by the CCEYA and local PHU, is costly, limiting program flexibility. Programs within a reasonable distance buy groceries at discount stores in Huntsville, Parry Sound, and North Bay. The district provides supervisors with corporate credit cards for bulk purchases from suppliers like Amazon, enhancing purchasing flexibility. Supervisors coordinate bulk purchases of standard supplies to access reduced pricing. Overall, it would appear the PSDSSAB’s bulk food orders are having a positive impact in comparison to its peers, but costs must continue to be monitored to ensure that increases do not continue now that inflation has returned to historical averages.

One centre expressed interest in implementing a grocery program similar to those available in public schools to help mitigate these costs. However, management does not see a more economical solution to the current system given the relatively small size of the child care centres (low purchasing power) and transportation costs required (far distances to deliver to rural centres).

### Travel and Training

The PSDSSAB has invested in travel and training costs for staff as part of its 5-year strategic plan objectives to increase staff training and improve program excellence. The results show that PSDSSAB spent approximately \$1,030 per utilized CCW requirement in 2023 compared to only \$521 at third party operators.

Table 19: Travel and Training Costs per Utilized CCW Requirement, 2021-2023

Year	PSDSSAB		Combined Third Parties	
	Cost / CCW Req.	% of Total Cost	Cost / CCW Req.	% of Total Cost
2021	\$562	0.4%	Results unavailable	
2022	\$851	0.6%	Results unavailable	
2023	\$1,030	0.6%	\$521	0.4%

Total training and travel costs in 2023 were approximately equal, with PSDSSAB spending \$12,250 on training and \$13,982 on travel for its DDCC centres.

## Program Related Expenses

Program related expenses include supplies and activities associated with children’s programming such as craft supplies, play-based equipment, special events and activities, and other miscellaneous items. Overall expenses in this category have varied in recent years depending on the quantity and quality of activities provided at each centre, or new play equipment purchased. Program related expenses at third party centres were high at third party centres primarily due to the Parry Sound High School YMCA centre investing in new equipment, while costs were low at the PSDSSAB centres as there was minimal new equipment purchased in 2023.

Table 20: Program Related Expenses per Utilized CCW Requirement, 2021-2023

Year	PSDSSAB		Combined Third Parties	
	Cost / CCW Req.	% of Total Cost	Cost / CCW Req.	% of Total Cost
2021	\$1,388	1.0%	Results unavailable	
2022	\$1,458	1.0%	Results unavailable	
2023	\$796	0.5%	\$4,398	3.8%

## Cost Summary

The main cost difference between DDCC centres and third party centres stems from wages and benefits. While there are some cost differentials in other categories, the sum of all non-labour categories is slightly lower at DDCCs, with DDCC non-labour operating costs of \$29,270 per utilized CCW requirement in 2023 compared to \$31,572 in third parties. The labour cost differential can be explained by 2 factors:

1. DDCC centres must have more staff to operate infant and toddler programs. Licensed capacity at DDCC centres requires 17 CCWs to operate 16 infant spaces (3:10 staff-to-child ratio) and 60 toddler spaces (1:5 staff-to-child ratio), while the highest cost program third parties operate is preschool, with a 1:8 staff-to-child ratio.
2. Unionized labour at DDCC centres is more costly than non-unionized labour at third party centres.

## Recommendations

### Recommendation 4

While travel and training costs are relatively immaterial, PSDSSAB must ensure it has financial controls and policies in place to manage and monitor travel and training spend. Strategies to monitor and reduce this category of spending may include:

- All travel must be pre-approved by the Director of Directly Operated Child Care Programs.
- Mileage expenses for shared centre supervisor positions, such as First Steps and Fairview, should be monitored to ensure an economic rationale is followed for visits to each centre.

- A policy for amortization of educational costs should be adopted that states that major educational costs covered by the District, such as ECE program tuition, will be amortized over a certain number of years. If the employee leaves prior to the end of the amortization period, they must repay the remaining balance from their amortization schedule. This will help retain staff that PSDSSAB have invested in and reduce training costs for those who leave.

#### **Recommendation 5**

Ensure a transparent separation of Service System Manager and DDCC centre costs on all external financial reporting. PSDSSAB's functions as a Service System Manager have been segregated from its DDCC centre operations to ensure transparency and fairness in dealing with third party operators, but its 2023 draft financial statement combines both Service System Manager and DDCC revenues and costs into "Child Care Programs". A review of internal reporting provided by PSDSSAB revealed no misallocation of funding or costs between programs, but separating these programs for external reporting will ensure transparent messaging to all stakeholders.

## **6. Does the PSDSSAB generate economies of scale through its administration beyond that of a third party provider?**

### **Findings**

Economies of scale may include operational, managerial, or financial advantages that allow for an increased output and/or a reduction in cost based on the size of an organization. In this case, PSDSSAB may achieve some economies of scale compared to third party operators as it operates 6 centres in the region while many third party centres are operated by unique entities, except for the YMCA which operates 7 centres (2 with CWELCC-eligible spaces). Perceived economies of scale identified by staff and stakeholders included:

- Consolidation of supervisory roles
- Administrative consolidation
- Enhanced bulk purchasing of food and program supplies for DDCC centres
- Standardized staff recruitment and training

The financial analysis in Question #5 showed that the PSDSSAB has achieved economies of scale compared to similar third party operators in the following categories:

- Rent and occupancy costs
- Food
- Program-related expenses

However, administration and office expenses was an area where the PSDSSAB's costs per utilized CCW requirement were greater than those of third party operators, suggesting that it has not been able to take advantage of its centralized administration for financial savings as individual third party operators spend less on administration per cost driver unit. More time is needed for the costs economies associated with the recent implementation of the parent communication and billing software Lillio to be visible in the organization's financial results. The allocated general administration cost of \$251,500 for PSDSSAB's DDCC centres in 2023 equates to approximately \$62,875 per centre, while third parties

averaged total administrative costs of \$40,270 per centre.

While PSDSSAB’s administrative cost is higher than third party operators, comparing solely on a cost basis may not reflect the share of administrative work being conducted by the owner(s), supervisor(s) and other leadership staff at each centre. For example, administrative and labour costs at the for-profit operator likely do not reflect an appropriate share of cost for the owner’s labour associated with administration of the centre, as the owner may not always pay themselves a salary.

## Recommendations

### Recommendation 6

The PSDSSAB should conduct an inventory and review of the administrative processes associated with operating its Child Care Program and the underlying DDCC centres. Third party operators spend less on administrative costs, in most cases only using a supervisor and/or bookkeeper/administrator to operate. The administrative process review should include an inventory of central PSDSSAB staff activities related to the Child Care Program that includes the individual responsible and the estimated time spent on the activity. Activities related to the distribution of child care funding but unrelated to administration of the DDCC centres should be considered separately as a function of the district.

## Relevance

### 7. Does the directly operated Child Care Program provide access to different types of care from third party providers?

#### Findings

The PSDSSAB directly operates 224 child care spaces of the 814 total licensed spaces in child care centres in the region (Table 21). This analysis excludes home-based child care and licensed spaces without an active program. For example, the private-for-profit operator Adventure Academy Inc. has a license for 16 infant spaces but does not currently operate any infant spaces, so these spaces have not been included in the regional service provision.

Table 21: Spaces by Age Category

Category	Not for Profit	DSSAB	Private for Profit	Municipal	Indigenous led non-profit	Total	DSSAB % of Total
Infant	0	16	0	0	0	16	100%
Toddler	0	60	0	0	0	60	100%
Preschool	60	88	0	0	0	148	59%
Kindergarten	156	0	29	0	0	185	0%
Primary / Junior School Age	300	60	0	15	0	375	16%
Family Age Group	15	0	0	0	15	30	0%
<b>Total</b>	<b>531</b>	<b>224</b>	<b>29</b>	<b>15</b>	<b>15</b>	<b>814</b>	<b>28%</b>

PSDSSAB operates 100% of the infant and toddler spaces in the region, and 59% of the preschool spaces. PSDSSAB only operates spaces eligible for CWELCC (children under 6 years of age). The PSDSSAB currently has 60 licensed toddler spaces with 93 children on the waitlist and 88 licensed preschool spaces with 68 children on the waitlist, outlining a need for additional capacity for younger children in the region.

Given the high cost of providing infant and toddler spaces due to the higher staff-to-child ratio of these spaces, most third party operators do not have the operational infrastructure or funding available to offer these programs.

Management of PSDSSAB's Child Care Program have expressed that they are open to other entities taking over child care operations if they can prove it can be done at a lower cost. Despite efforts to diversify the operations of child care centres prior to the pandemic, organizations like the YMCA declined involvement due to cost and operational capacity, and there are limited alternative operators in the region. For example, religious-based operators such as the Catholic church provide child care in some other regions, but this is a shrinking segment and there is no religious-based child care operator in the Parry Sound region.

There would also be a significant expense related to divesting of the PSDSSAB's unionized workforce if operations were to transition to a non-unionized operator. This would involve layoff or severance pay entitlements with potential payouts for approximately 60 unionized staff. An estimate has not been calculated for the purposes of this audit due to the range of tenure and legal negotiations required, but the payout would likely be in the millions.

## **8. Are there sufficient Special Needs Resourcing program supports in DDCC Centres?**

### **Findings**

The Special Needs Resourcing (SNR) Program is a core child care service that supports the inclusion of children with special needs in licensed child care environments. The effective delivery of SNR services requires a collaborative approach from both the PSDSSAB within their capacities as Service System Manager and the Early Learning Child Care Programs (ELCCP) where resource consultants work with the ELCCP to promote optimal child development.

Currently, the PSDSSAB funds the enhanced support services as part of the SNR program, but these staff members are brought in as further support to the existing educating team and are not included as part of the staff-to-child ratios. In evaluating whether there are sufficient SNR resources offered in both the PSDSSAB and third party child care centres, the standards of evaluation include assessing the number of staff dedicated to serving SNR children, and the number of children who require SNR services.

As of July 2024, there were 6 staff FTEs dedicated to SNR services in the region. In addition to supporting the DDCC centres, the PSDSSAB SNR team also provides resource services to home child care as well as to the 16 EarlyON Child and Family Centres district-wide.

The number of children receiving SNR services at DDCC centres has remained relatively consistent in

the last 3 years, with a high of 58 children in 2021 and flat at 53 children in 2022 and 2023. SNR demand has been growing at third party providers, from 17 children in 2021 to 29 children in 2023. The numbers are reflective of unique children requiring SNR services each year and are not reflective of the total number of children receiving SNR services at a single point in time.

Table 22: Total number of Children Receiving SNR Services each Year

Operator Type	2021	2022	2023
DDCC Centres	58	53	53
Third Party Centres	17	24	29
<b>Total</b>	<b>75</b>	<b>77</b>	<b>82</b>

Stakeholder interviews indicated that SNR staff work with program staff to ensure inclusive practices for all children, not just those on caseload. Regular meetings with the CMSM team and DDCC leadership are conducted to review funding and expenditures, ensuring adherence to guidelines and full utilization of municipal and provincial grants for SNR funding. Additionally, the additional team leaders assist in ensuring the safety and well-being of children during various activities, contribute to the delivery of educational and recreational programs, and handle record-keeping, attendance, and communication with parents. No significant concerns about insufficient support staff were reported during stakeholder interviews.

## 9. Are parents receiving the child care services they need, where they need it?

### Findings

Satisfaction levels from the parent survey showed some evidence that parents are not receiving the child care services they need, where they need them. While there are positive aspects, such as satisfactory caregiver-child interactions and effective communication between PSDSSAB and the community, there are significant challenges that remain unaddressed, especially with a lack of available spaces. Many comments provided by parents indicated a severe lack of child care availability caused by insufficient number of spaces available, distance between place of work and care centre, and hours of operation causing parents to either arrive at work late or leave early to accommodate child care centre hours.

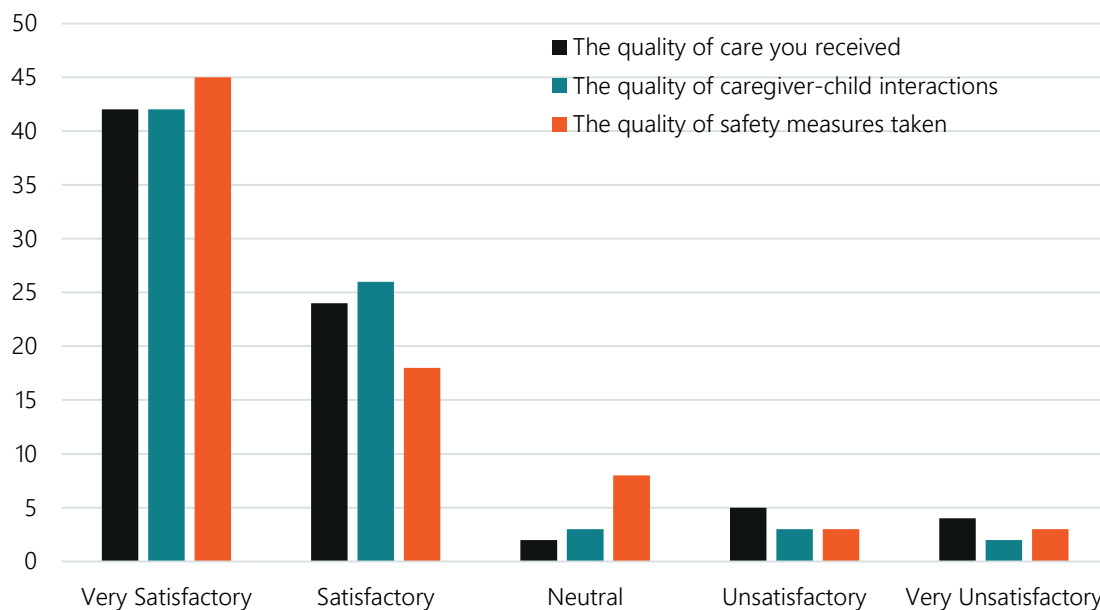
In March 2022, Ontario signed a national child care agreement with the federal government to implement \$10-a-day child care across every province and territory by 2026. However, since the program has not yet been fully established, many parents are concerned about the lack of affordable child care options in Ontario, as current expenses are prohibitively high for some families. Data shows that while 84% of parents are aware of the Ontario Child Care Fee Subsidy, only 27% have applied for it. Although some financial assistance is available, it may not be sufficient or easily accessible to fully alleviate parents' concerns regarding child care costs.

Parents reported positive experiences with caregiver-child interactions, with 89% rating them as very

satisfactory or satisfactory. Caregivers are providing valuable support to the children in their care. However, opinions on safety measures were mixed; 58% rated the quality of safety measures as very satisfactory, while 23% found them satisfactory and 10% rated them neutral or unsatisfactory, indicating an overall satisfaction with some need for improvement.

The community stakeholder interview highlighted several key challenges with the PSDSSAB related to child care centres, though overall culture was noted to be positive. Underfunding impacting staff turnover, retention, and challenges with communication and planning were noted as challenges to efficiency and effectiveness.

Figure 8: Parent Survey Satisfaction Results



### Early Development Instrument Survey

In 2022/23, PSDSSAB conducted an Early Development Instrument (EDI) survey, a teacher-completed questionnaire to measure children's ability to meet age-appropriate developmental expectations at school entry. EDI is another way of looking at vulnerability factors in the child population.

A total of 343 EDI questionnaires were completed for students without special needs, and 28 for students with special needs. After excluding incomplete questionnaires, 328 were valid for analysis for students without special needs, and all 28 were valid for students with special needs. The cohort consisted of 51.5% girls and 48.5% boys. The average age was 5.9 years; 5.8% were English Language Learners (ELL), and 10.4% were in French Immersion. 41.8% of children were in non-parental care before kindergarten entry (including home based care). 25.3% of children spent full-time in child care arrangements, while 10.7% spent part-time.

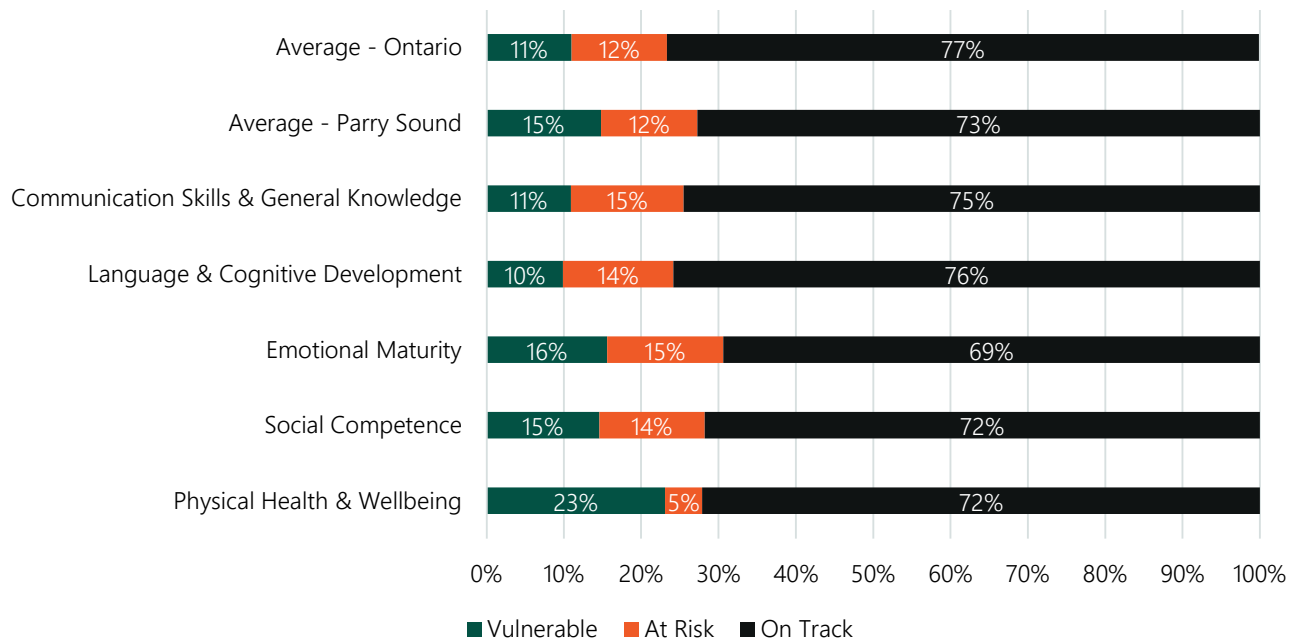
The EDI measures children's development across five domains: Physical Health and Well-being, Social Competence, Emotional Maturity, Language and Cognitive Development, and Communication Skills and General Knowledge. On average, 73% of children were on track, 12% were at risk, and 15% were



vulnerable in at least one of the above domains. The Parry Sound average results are comparable to the proportion of children in the vulnerable, at risk, and on track categories for Ontario.

PSDSSAB is awaiting EDI results for 2024.

Figure 9: EDI Results for Parry Sound 2017/2018 compared to Ontario's average



## Economic Impact

### 10. What is the economic impact of DDCC services in the region?

#### Findings

PSDSSAB is struggling with a shortage of qualified ECE staff, leading to heavy workloads and longer wait lists for child care. The lack of available daycare spots is also affecting potential growth for local businesses and services. Parents are unable to join the workforce and / or qualified professionals move to regions where child care is readily available.

Some of the economic impacts of this situation are discussed below:

- From a business perspective, when parents are unable to secure spots in a daycare it can lead to a reduced working population. Although the demand for work remains constant, the supply of available workers decreases, which can result in lower productivity, increased absenteeism, and negatively affect profits. This can also slow economic growth and impact overall business operations. For example, when doctors are struggling to find daycare spots, the clinic's functioning could be disrupted, ultimately affecting patient care.

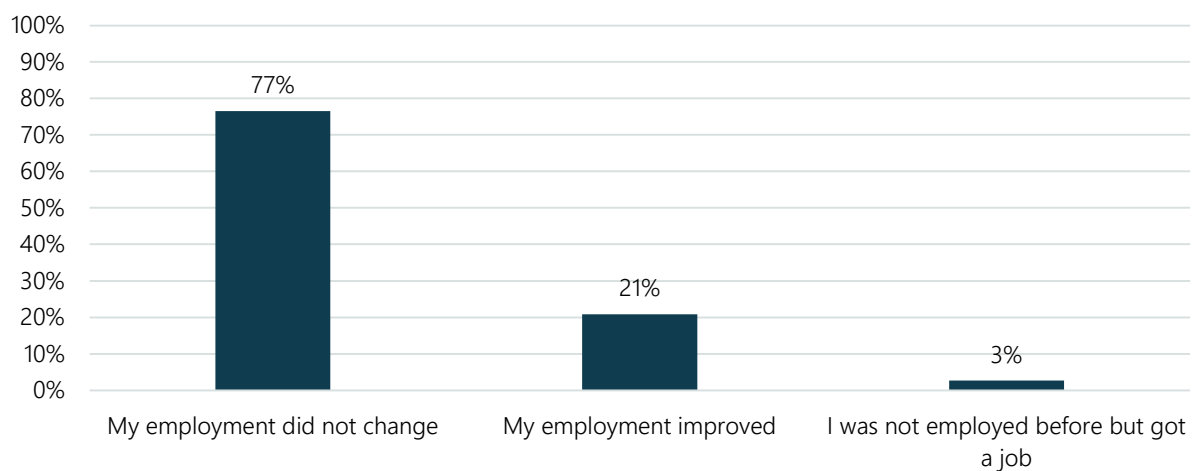
- From a parent's perspective, expensive and unreliable child care can force parents, particularly women, to reduce their working hours or delay their return to the workforce. When parents are unable to work full-time due to a lack of daycare spots, their earning potential is limited. This decreased spending power can contribute to slower overall economic growth.

Studying the implementation of a universal child care program in the province of Quebec, a recent study found that formal child care increases the employment rates of mothers, as well as that of grandmothers to a lesser extent.<sup>14</sup>

### Parent Survey

An analysis was conducted based on the parent survey results to identify trends or themes related to child care and parents' employment. The survey included responses from 149 parents. Per Figure 10, approximately one in four (24%) participants saw an improvement in their employment status.

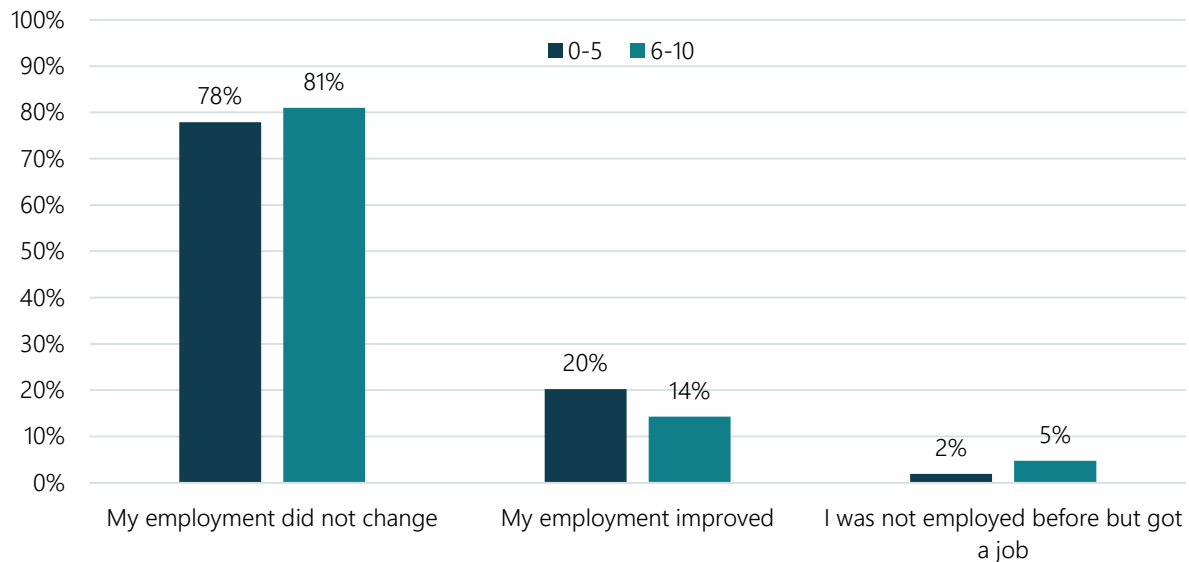
Figure 10: How did access to child care impact your employment status?



Results highlighted minimal differences between parents with children in the age groups of 0-5 and 6-10 years (Figure 11).

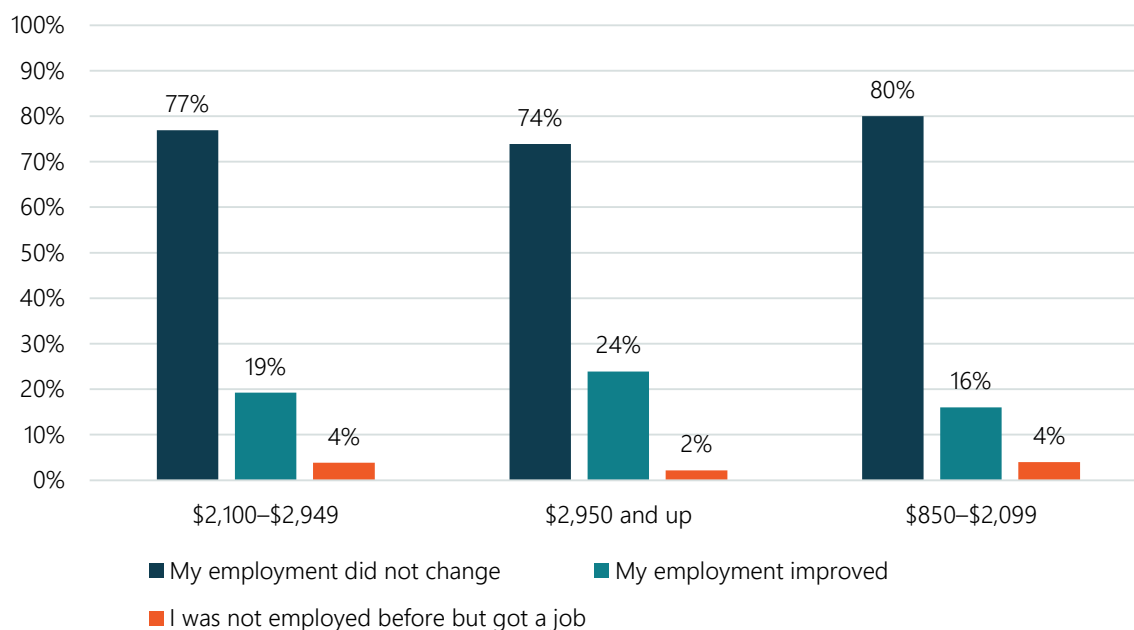
<sup>14</sup> IZA DP No. 15894 The Multigenerational Impact of Children and Child care Policies

Figure 11: Change in Employment by Child(ren) Age Range



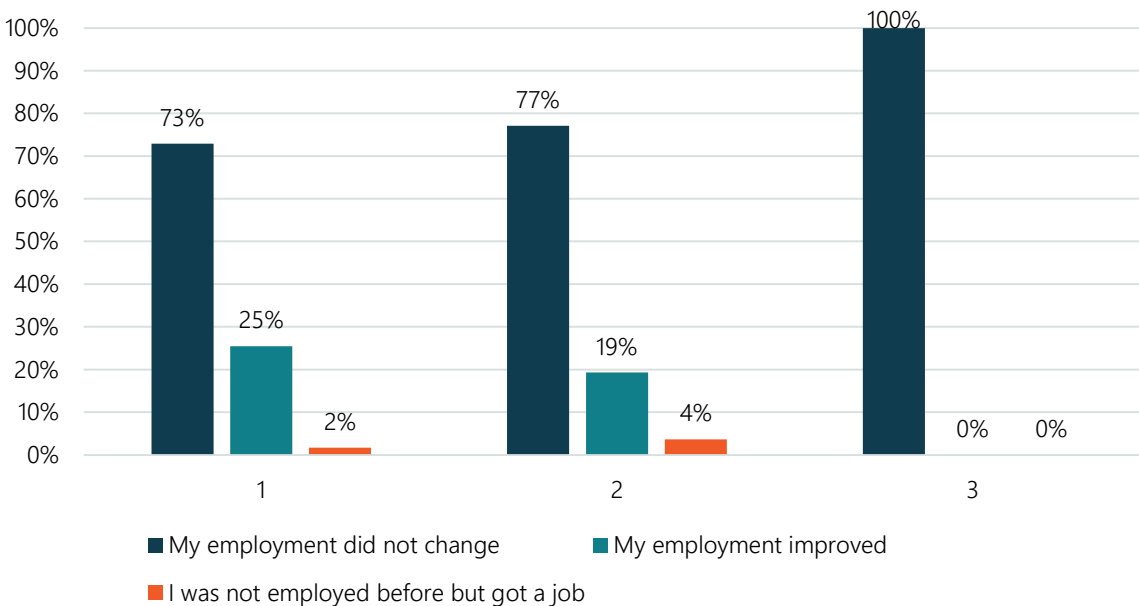
The survey data shows that all income levels were able to improve their employment status. The proportion of respondents in each income category showing improvement was relatively equal, ranging from 20-26% of respondents in each category (Figure 12).

Figure 12: Change in Employment by Income Group



Respondents with one and two children saw a greater change in employment due to availability of child care. Parents with three children did not report an improvement, but this should not be considered statistically significant due to the limited sample size of families with three children.

Figure 13: Change in Employment by Number of Children



Overall, this survey data supports the general finding that approximately a fifth to a quarter of participants across all demographic groups were able to improve their employment status through access to child care. However, the results may understate the impact of not having access to child care, as there was an under-representation of parents awaiting care on the wait list. There is no clear indication from survey results of how obtaining a child care space will impact employment opportunities and wages for parents on the wait list.

### Employment Improvement

From survey responses, we know that roughly 77% of parents did not experience a change in employment through access to child care.

To estimate the impact of access to child care on parent income, it is assumed that one child care worker is responsible for 8 children (preschool child-to-staff ratio). These 8 children are represented by 14-15 parents (assuming that there will be one or two children who are cared for by a parent with sole custody). Based on the survey, we estimate that of these 15 parents, 23% or 3 individuals would have an improvement in their employment.

Table 23: Number of Parents Experiencing Improvement in Employment per Child Care Worker

# of children per child care worker	# of parents	# of parents who experienced an improvement in employment
8	14-15	3

Scenarios have been developed to determine the total economic impact associated with this improvement in employment.

The first scenario assumes that all 3 parents who experienced an improvement in employment moved

from part-time hours to full-time. Based on the answers supplied by survey respondents, it is estimated that the annual difference in take-home pay between part-time and full-time employment is \$9,400. These income levels are consistent with employment income in Parry Sound reported as part of the Census published by Statistics Canada. Across 3 individuals, this difference would be \$28,200.

The second scenario would see a greater increase in annual salary. In this scenario, it is assumed two parents who experienced an improvement in employment moved from part-time to full-time hours, and one parent went from being out of the labour force to full-time work. The upper bound assumes the provincial median income of \$38,000 for a full-time worker. Coupled with two parents increasing their hours from part-time to full-time hours, this would lead to a \$56,800 increase in take-home pay. In this second scenario, the move of one parent from being unemployed and into the workforce would mean that there could also be a reduction in government income assistance support.

This is likely still a conservative estimate of the upper bound, as shortages in child care impact everyone from service industry workers to doctors.

Table 24: Economic Impact Scenario Results

Scenario	Number of parents changing from part-time to full-time employment	Number of parents taking full-time employment	Total change in annual income
Lower bound	3	0	\$28,200
Upper bound	2	1	\$56,800

The economic impact of the spending of the additional income on the local economy is shown in Table 25.

Table 25: Economic Impact of Additional Income on the Local Economy

Scenario	Change in household spending	Output <sup>15</sup>	GDP	Jobs (FTE)	Federal Taxes*	Provincial Taxes*
Lower bound	\$28,200	\$22,480	\$13,400	0.01	\$1,940	\$2,300
Upper bound	\$56,800	\$45,277	\$26,977	0.02	\$3,919	\$4,630

\*Taxes are approximations and include income taxes and excise taxes generated from spending. They do not include taxes paid on incremental income.

The annual salary and other costs associated with a registered ECE (unionized) are included in Table 26.

<sup>15</sup> Source: Statistics Canada. Table 36-10-0013-01 Input-output multipliers, summary level

Table 26: ECE Annual Earnings

Scenario	Hourly pay	Hours / week	Annual salary plus 15% benefits
Lower bound	\$26.68	32.2 <sup>16</sup>	\$51,374
Upper bound	\$33.49	40	\$80,108

## Implementation Timelines

### *Short Term Actions (less than 1 year)*

- Improve onboarding procedures to ensure new CCWs receive thorough training and support when starting their roles.

### *Medium Term Actions (1 – 2 years)*

- Continue monitoring improvements to the wait list reporting system, prioritizing families who need immediate care and reducing redundancies across lists.
- Improve financial controls and policies to manage and monitor travel and training spending.
- Ensure an appropriate separation of Service System Manager and DDCC centre costs on all external financial reporting.
- Conduct an inventory and review of the administrative processes associated with operating its Child Care Program and the underlying DDCC centres, including an inventory of central PSDSSAB staff activities related to the Child Care Program that includes the individual responsible and the estimated time spent on the activity.

### *Long Term Actions*

- Establish a comprehensive risk management plan that includes proactive steps to identify, monitor, and resolve risks at DDCC centres.

<sup>16</sup> Statistics Canada. Table 14-10-0037-01 Actual hours worked by industry, annual. Educational services, NAICS 61.

# Conclusion

---

The main objectives of this audit were to assess whether federal and provincial funds are utilized efficiently and effectively, and to evaluate if child care services might be more efficiently provided by a third party provider. Some material differences were identified between DDCC centres and third party operators, such as the DDCC centres being generally more efficient at filling existing child care capacity but delivering services at a higher cost of labour. However, there is no evidence that would indicate that third party providers could provide the same services at a greater value-for-money than the PSDSSAB provides, as no third party centres currently provide any infant or toddler spaces due to the high cost of delivery.

PSDSSAB is the only unionized child care operator in the region, providing steady jobs with a living wage to its predominantly female staff. While PSDSSAB's hourly wages are higher, DDCCs benefit from better staff retention and satisfaction which leads to efficiencies in recruitment and retention costs and less centre closures, improving service quality for parents.

Discussions between PSDSSAB and third party operators in the region revealed no appetite among third parties to increase infant or toddler spaces or absorb existing DDCC programs, making PSDSSAB the de facto provider of critically needed child care programs for children under 30 months old in the district. Furthermore, divestiture of DDCC's child care operations to an unspecified, non-unionized third party provider would incur significant severance costs for approximately 60 unionized employees.

Our audit procedures have resulted in a total of 5 recommendations to help improve efficiency, effectiveness, and the economy of the delivery of child care services in the region. The recommendations in this report will help PSDSSAB further improve quality of care, delivering more value to the communities served. The proposed recommendations not only aim to meet immediate needs but also lay the groundwork for sustainable growth and support in the community. By effectively managing resources and prioritizing the welfare of families and children, Parry Sound District demonstrates a strategic and responsible approach to public service.

# Appendices

---

## Appendix A: Management's Response to the Audit Report

### Recommendation 1:

Establish onboarding procedures relevant and specific to each centre. This is to ensure new CCWs in each centre receive thorough training and support when starting their roles. This may include:

- Comprehensive orientation sessions and onboarding checklists, mentorship programs, and ongoing professional development opportunities to help new staff acclimate and excel in their positions.
- Develop and implement training programs for staff to ensure they are proficient in using new technologies and processes. Regular workshops and refresher courses on the latest software, tools, and operational protocols can help improve efficiency and reduce errors. Additionally, providing access to a dedicated help desk or support team can aid staff in troubleshooting issues promptly.

**Management Response:**  Agree  Disagree

**Comments/Action Plan/Time Frame:** [insert comments]

Program specific orientation to be more thoughtful and intentional, partnering new staff with the newly appointed Team Leaders for mentorship. 3 - 6 months

### Recommendation 2:

Continue monitoring improvements to the wait list reporting system, prioritizing families who need immediate care and reducing redundancies across lists. Expanding the use of the new dashboard technology and formalizing reporting standards can help optimize placement processes. For example, report wait list data at the municipality level for a more accurate view of demand in each area.

**Management Response:**  Agree  Disagree

**Comments/Action Plan/Time Frame:** [insert comments]

Currently working with the CCSM to customize reporting and localize data. DDCC waitlist policy sets priorities for child care spaces and will be reviewed regularly. We do need to create a waitlist reporting mechanism for the DDCC. 6 - 8 months

### Recommendation 3:

Establish a comprehensive risk management plan for the Child Care Program that includes proactive steps to identify, monitor, and resolve risks at DDCC centres. The initial plan may be included as a subset of the strategic plan but should also be a stand-alone document that can be reviewed and updated periodically. Specifically, the plan should address the risk of continued ECE shortages in the region and the PSDSSAB's mitigation strategies for staffing DDCC centres.

**Management Response:**  Agree  Disagree

**Comments/Action Plan/Time Frame:** [insert comments]

Director to design a risk management plan with DDCC supervisors and review the document as risks change and annually as part of the budgetary process. 6 - 12 months



**Recommendation 4:**

Establish financial controls and policies to manage and monitor travel and training spend. Strategies to monitor and reduce this category of spending may include: Type text here

- All travel must be pre-approved by the Director of Directly Operated Child Care Programs.
- Mileage expenses for shared centre supervisor positions, such as First Steps and Fairview, should be monitored to ensure an economic rationale is followed for visits to each centre.

A policy for amortization of educational costs should be adopted that states that major educational costs covered by the District, such as ECE program tuition, will be amortized over a certain number of years. If the employee leaves prior to the end of the amortization period, they must repay the remaining balance from their amortization schedule. This will help retain staff that PSDSSAB have invested in and reduce training costs for those who leave.

**Management Response:**  Agree  Disagree

**Comments/Action Plan/Time Frame:** [insert comments]

Travel expenses are already monitored at the program supervisor level and travel for training is pre-approved as part of the training request process. The DSSAB has an employee educational loan program that all unionized staff can access, the agency is unable to adopt a specific sector educational tuition program within the unionized environment. No further action needed

**Recommendation 5:**

Ensure a transparent separation of Service System Manager and DDCC centre costs on all external financial reporting. PSDSSAB's functions as a Service System Manager have been segregated from its DDCC centre operations to ensure transparency and fairness in dealing with third party operators, but its 2023 draft financial statement combines both Service System Manager and DDCC revenues and costs into "Child Care Programs". A review of internal reporting provided by PSDSSAB revealed no misallocation of funding or costs between programs, but separating these programs for external reporting will ensure transparent messaging to all stakeholders.

**Management Response:**  Agree  Disagree

**Comments/Action Plan/Time Frame:** [insert comments]

The Finance Department is reviewing past reporting practices and working on segregating costs. Ongoing

**Recommendation 6:**

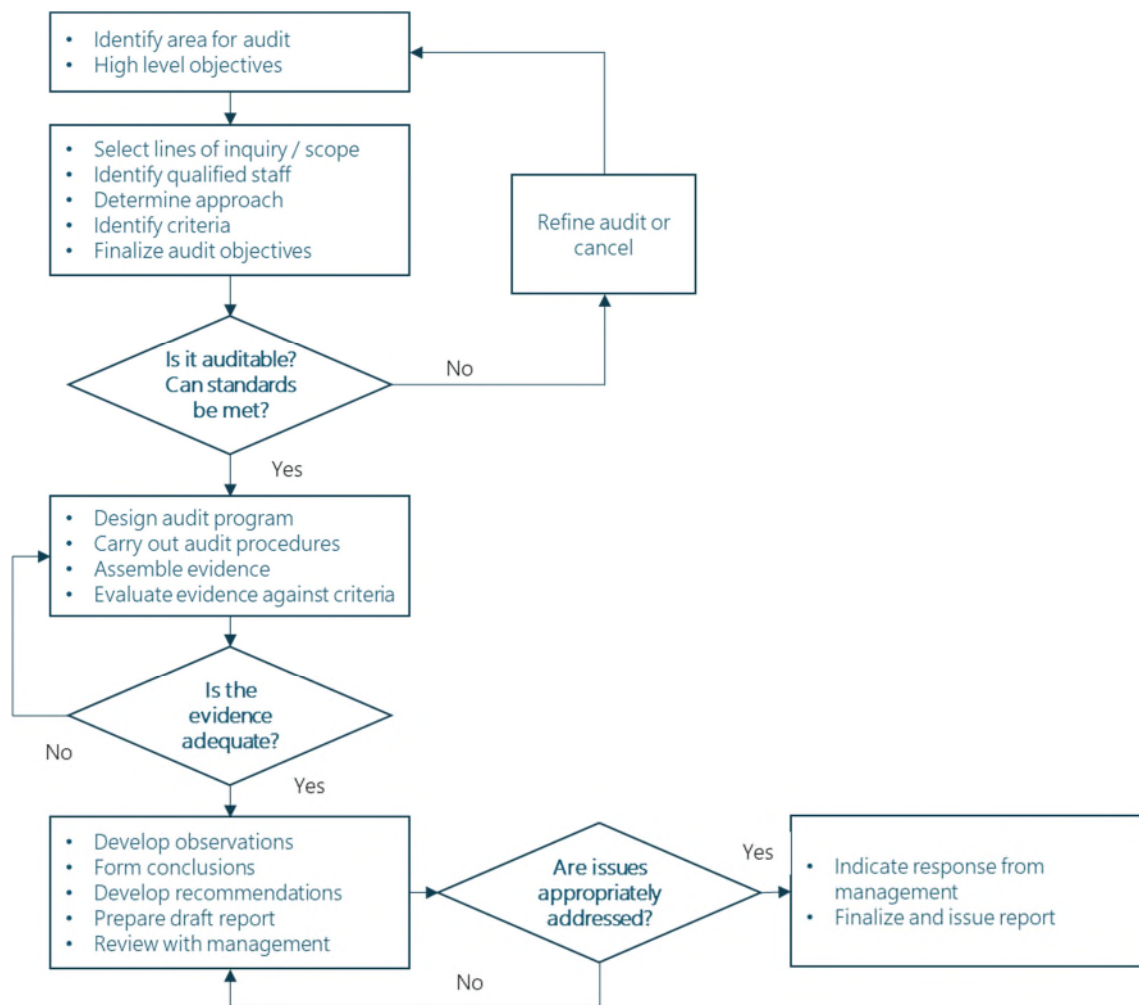
The PSDSSAB should conduct an inventory and review of the administrative processes associated with operating its Child Care Program and the underlying DDCC centres. The administrative process review should include an inventory of central PSDSSAB staff activities related to the Child Care Program that includes the individual responsible and the estimated time spent on the activity. Activities related to the distribution of child care funding but unrelated to administration of the DDCC centres should be considered separately as a function of the district.

**Management Response:**  Agree  Disagree

**Comments/Action Plan/Time Frame:** [insert comments]

Admin process will be reviewed now that the Ministry of Ed. cost-based formula has been released. 6 - 12 month

## Appendix B: Audit Process Standard



## Appendix C: Highlights from the PSDSSAB Strategic Plan

In 2019, PSDSSAB identified 5 priorities to focus on and updates were communicated in the Child Care and Early Years Plan Update 2023, which are listed below.<sup>17</sup>

1. Improve recruitment, retention, and training of qualified staff and enhance capacity building opportunities based on community needs and to align with the Ministry of Education's vision of pedagogy for the early years.
  - 2023 Update:
    - o Workforce Funding was allocated from MEDU to support the retention and recruitment of high-quality child care and early years workforce.
    - o Workforce Capacity and Innovation Fund was allocated to engage and collaborate with local community partners to build and implement innovative strategies to support the recruitment and retention of the child care and early years workforce.
    - o Developed and implemented Become an ECE Campaign.
    - o In 2022-2023, within the District of Parry Sound, all licensed child care staff and supervisors were able to access training opportunities.
      - 23 training events/opportunities for 550 front line staff and 49 supervisors.
    - o Collaborated with NOSDA and partnered with northern Colleges to offer a free Pre-ECE Skills Building Certificate Program. A 10-week program designed to introduce students to child care (opportunity for paid placements and acquiring First Aid/CPR, Food Handler and Workplace Health & Safety).
2. Improve affordability, accessibility and responsiveness of early years programs.
  - 2023 Update:
    - o Implemented Canada Wide Early Learning Child Care – 100% of licensed operators within the District of Parry Sound have enrolled. Families have had fees reduced by 50%. Further reductions will be in place by September 2025.
    - o Development of Directed Growth Strategy
3. Improve public education and awareness relating to children's services across the district.
  - 2023 Update:
    - o Continue to create awareness and build on the Become an ECE Campaign to help generate a public awareness of the importance of registered ECEs and the impact they have on our communities and the families and children we support. In addition, support and educate on the importance of a diverse, equitable and inclusive learning and professional environment.
    - o Developed messaging/utilizing social media platforms – Facebook, LinkedIn, external webpages for EarlyON.
    - o Marketing Plan for Home Child Care Program targeting communities in need of providers - flyers, target mail-outs, in-person promotional events.
    - o Launched new DSSAB website with easy access to fee subsidy applications and search

---

<sup>17</sup> Child Care and Early Years Plan Update 2023, District of Parry Sound Social Services Administration Board, 2023.

engine functions to assist public in locating child care programs across the district.

4. Improve the use of technology and data for planning and programming.
  - 2023 Update:
    - o Lillio (formerly HiMama) App provides directly operated programs with open communication with families, documentation for planning and programming. It also provides a platform for billing, invoices, and automated payments to families.
    - o EarlyON offers virtual programming through Microsoft Teams platform for Mom's-to-Mom's groups, interactive circle times with children, and wellness calls to families facing isolation.
    - o Utilize community demographic statistics to offer focused programming in communities with increased populations with diverse cultural and indigenous focus.
    - o Currently in discussion with third party to develop an online portal for licensed providers to collect data that can support planning and programming.
5. Improve support for children with differing abilities.
  - 2023 Update:
    - o Workforce Funding provided training opportunities for educators within the child care sector who support and assist children and families with unique needs and disabilities.
    - o Licensed providers continue to have the opportunity to access Special Needs Resource funding to support children in the program and to support quality inclusion.
    - o Inclusion Support Services expanded program goals to include supporting and building capacity with licensed child care programs and EarlyON staff with a focus on inclusive environments as a third teacher and programming with class-wide focus to support all children. The program pivoted during COVID to include on-line and telephone consultations with families.

**Report #:** 9.4  
**Subject:** Appointment of Auditor for 2024  
**To:** Board Members  
**Presented By:** Sylvia Roy, Director of Finance  
**Prepared By:** Sylvia Roy, Director of Finance  
**Date:** December 20, 2024

---

**Resolution:**

THAT the Board appoints the firm of KPMG LLP as auditors for the District of Parry Sound Social Services Administration Board (DSSAB) for the year ended December 31<sup>st</sup>, 2024.

**Report:**

Under the *Public Accounting Act*, the DSSAB must appoint an independent auditor each year who is responsible for annually auditing the accounts and transactions of the organization and expressing an opinion on the financial statements based on the audit.

In 2023, staff undertook a request for quotation (RFQ) process for 2023 external audit services. Three audit firms were contacted for their interest in submitting a proposal: KPMG LLP Sudbury Office, BDO Dunwoody LLP Huntsville Office and Baker Tilly LLP Sudbury Office. Based on this Request for Quotations, KPMG LLP Sudbury Office was retained as the auditor for the 2023 fiscal year.

It is standard practice for organizations to retain an auditor for a period of 5-7 years, at which another formal RFQ process will be undertaken. Therefore, staff recommend appointing KPMG LLP Sudbury Office as our external auditor for the 2024 fiscal year end. The cost of the annual audit is included in the DSSAB's 2024 operating budget.



*2025 Board Meeting Dates*

<b>DATE</b>	<b>TIME</b>	<b>LOCATION</b>
January 9 <sup>th</sup>	6:30 PM	Via Zoom Video Conference
February 13 <sup>th</sup>	6:30 PM	Via Zoom Video Conference
March 13 <sup>th</sup>	6:30 PM	Via Zoom Video Conference
April 10 <sup>th</sup>	6:30 PM	Via Zoom Video Conference
May 8 <sup>th</sup>	6:30 PM	Via Zoom Video Conference
June 12 <sup>th</sup>	6:30 PM	Via Zoom Video Conference
July 10 <sup>th</sup>	6:30 PM	Via Zoom Video Conference
August 14 <sup>th</sup>	6:30 PM	Via Zoom Video Conference
September 11 <sup>th</sup>	6:30 PM	Via Zoom Video Conference
October 9 <sup>th</sup>	6:30 PM	Via Zoom Video Conference
November 13 <sup>th</sup>	6:30 PM	Via Zoom Video Conference
December 11 <sup>th</sup>	6:30 PM	Via Zoom Video Conference



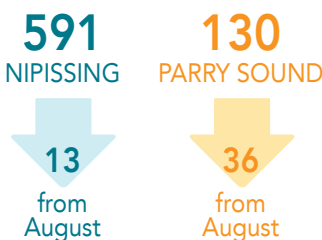
## IN THIS EDITION

ONTARIO UNIVERSITIES ARE GRADUATING JOB-READY STUDENTS

CANADIAN MANUFACTURERS AND EXPORTERS

## JOBS REPORT SEPTEMBER 2024

TOTAL NUMBER OF JOB POSTINGS



TOP INDUSTRY WITH VACANCIES

**NIPISSING**  
Health Care & Social Assistance (25.7%)

**PARRY SOUND**  
Health Care & Social Assistance (26.9%)

To view the full report, visit our website [www.thelabourmarketgroup.ca](http://www.thelabourmarketgroup.ca)  
[readysethired.ca](http://readysethired.ca)

Questions or concerns? Feel free to contact us at [info@thelabourmarketgroup.ca](mailto:info@thelabourmarketgroup.ca)



T. 705.478.9713

150 First Ave. West  
Suite 103, North Bay, ON  
P1B 3B9

The Labour Market Group is funded by:



## ONTARIO UNIVERSITIES ARE GRADUATING JOB-READY STUDENTS



**90.4%**

of **UNIVERSITY GRADUATES** are employed within 6 months

MCU graduate survey results (2022)

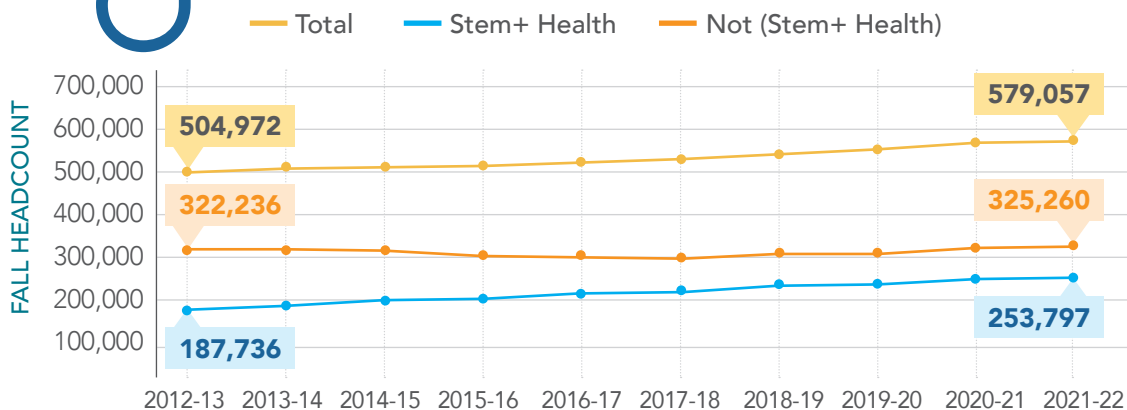


TOP 5 UNIVERSITY EMPLOYMENT RATES (IN 2020-2021 FROM 2019 GRADUATING CLASS)

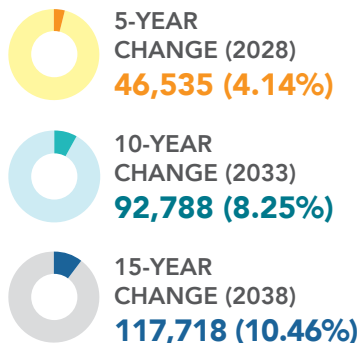


University Program Area	6 Months after 2019 Graduation	2 Years after 2019 Graduation
Optometry	100%	100%
Therapy & Rehabilitation	100%	100%
Medicine	100%	98.79%
Pharmacy	98.87%	99.44%
Dentistry	98.18%	100%

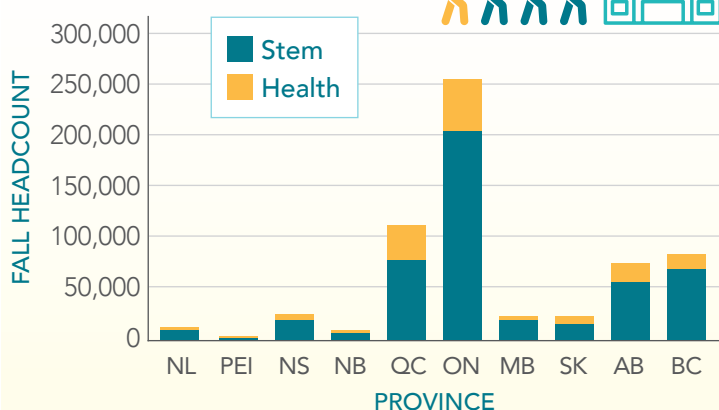
ONTARIO UNIVERSITIES ENROLMENT (FALL HEADCOUNT) STEM+HEALTH CARE VERSUS ALL OTHER PROGRAMS, 2012-2021



ONTARIO WILL SEE POPULATION GROWTH IN 18-24 YEAR-OLDS FROM 2023



ENROLMENT (FALL HEADCOUNT) FOR STEM AND HEALTH CARE BY PROVINCES, 2021-22



Source: Statistics Canada, Ontario Universities Enrolment File, CME 2024 Manufacturing Workforce Report

## MORE FROM THE SEPTEMBER JOBS REPORT:

### TOP OCCUPATIONS

#### NIPISSING

Sales & Services (28.1%)

Education, Law & Social, Community & Gov (18.4%)

Business, Finance & Administration (15.9%)

#### PARRY SOUND

Sales & Services (30.8%)

Education, Law & Social, Community & Gov (22.3%)

Business, Finance & Administration (14.6%)

To view the full report, visit our website [www.thelabourmarketgroup.ca](http://www.thelabourmarketgroup.ca)  
[readysethired.ca](http://readysethired.ca)

Questions or concerns? Feel free to contact us at [info@thelabourmarketgroup.ca](mailto:info@thelabourmarketgroup.ca)



T. 705.478.9713

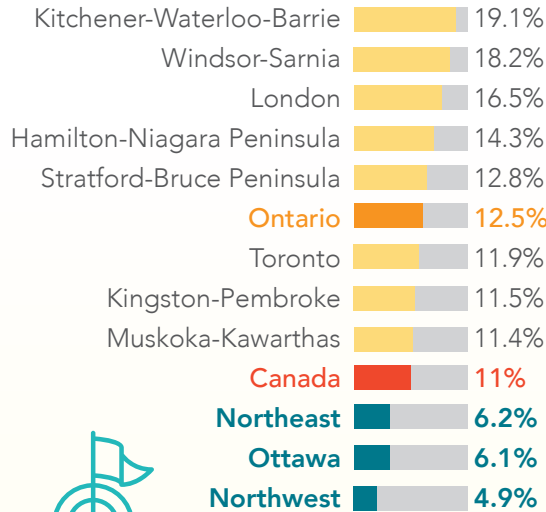
150 First Ave. West  
Suite 103, North Bay, ON  
P1B 3B9

The Labour Market Group is funded by:



# CANADIAN MANUFACTURERS AND EXPORTERS

## MANUFACTURING AS A SHARE OF TOTAL EMPLOYMENT IN ONTARIO, 2023



Northern Ontario and Ottawa regions show concentrations of manufacturing well below national average, with a few notable exceptions such as the **Algoma (Sault Ste. Marie) and Sudbury districts**, where manufacturing accounted for **10.8% and 9.9%** of total employment, respectively, in 2021.

# 27.7%

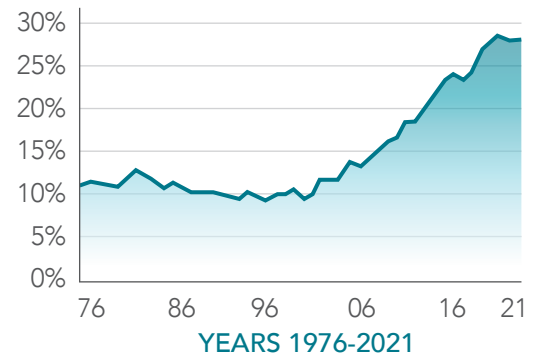
of workers were aged 55 years and over.



## DEMOGRAPHIC TRENDS IN MANUFACTURING, 2023

This workforce is aging rapidly! The demographic shift implies that companies will continue to struggle to find workers in the years ahead (between now and 2031) as those experienced manufacturing workers retire.

## SHARE OF ONTARIO WORKFORCE OVER AGE 55



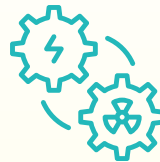
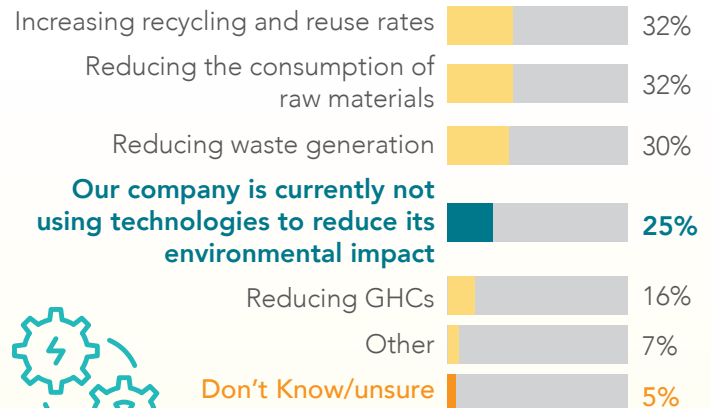
**Nuclear Energy is the largest source of power generation in Ontario, accounting for 58% of the electricity produced.**

Bruce Power Life Extension Program will create **22,000 jobs directly and 5,000 every year.**



It will also create between **4,000 and 5,000 direct manufacturing jobs.**

## USE OF TECHNOLOGY TO REDUCE ENVIRONMENTAL IMPACT IN ONTARIO MANUFACTURING



A recent Transition Accelerator workforce study also suggests the need for more specialized knowledge in **engineering, design, assembly, and quality control** for the manufacturing of products in the hydrogen economy.



# MONTHLY JOBS REPORT

SEPTEMBER 2024

The Labour Market Group  
Guiding partners to workforce solutions.

## NIPISSING DISTRICT

There were 591 job postings recorded for Nipissing District in September. While this figure represents a very slight decrease in month-over-month (-2.2%, -13) comparisons, it is a significant increase in year-over-year (+34.6%, +152) comparisons. 284 Unique employers posted jobs in September; also marking a significant increase in year-over-year comparisons (+21.4%, +50) and a slight decrease in month-over-month (-4.4%, -13) comparisons, however, the jobs/employer ratio saw a minimal increase from last month.



**591** TOTAL NUMBER  
OF JOB POSTINGS

↓ **13** from  
August



OF THE **591** JOB POSTINGS



**100%**

Collected from  
online sources.



**1.4%**

(8) Requiring a  
bilingual individual.

**24.9%**  
(147) Criminal  
Record Check



For postings  
that listed an  
annual salary.



**\$73,329.95**/year  
AVERAGE



**\$26.41**  
HOURLY WAGE

The average hourly wage  
in September for those  
postings which listed one.

Of the 194 postings which listed an hourly wage 1% (2) were listed at the provincial minimum wage of \$16.55/hour.

## PARRY SOUND DISTRICT

There were 130 job postings recorded for the Parry Sound District in September. This is a significant decrease in month-over-month (-21.7%, -36) but a more significant increase in year-over-year (+32.7%, 32) comparisons. 69 Unique employers posted jobs in September; a notable decrease; -20.7% (-18) to the previous month's figure of 87, and a slight decrease from; -5.5% (-4) the September 2023 figure of 73 unique employers.



**130** TOTAL NUMBER  
OF JOB POSTINGS

↓ **36** from  
August



OF THE **130** JOB POSTINGS



**100%**

Collected from  
online sources.



**0.8%**

(1) Requiring a  
bilingual individual.

**14.6%**  
(19) Criminal  
Record Check



For postings  
that listed an  
annual salary.



**\$76,666.67**/year  
AVERAGE



**\$27.77**  
HOURLY WAGE

The average hourly wage  
in September for those  
postings which listed one.

Of the 60 postings which listed an hourly wage none were listed at the provincial minimum wage of \$16.55/hour.

## TOP 5 EMPLOYERS POSTING JOBS



## TOP 5 EMPLOYERS POSTING JOBS



## TOP 5 INDUSTRIES HIRING (NAICS)



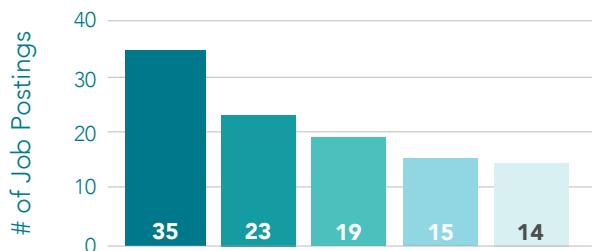
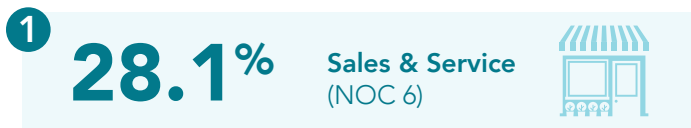
The Health Care and Social Assistance (NAICS-62) industry saw the lion's share of job postings in September with 25.7% (152) of the total. The Retail Trade (NAICS-44-45) industry saw the largest month-over-month increase in job posting representation with a +3.8% change from August. The largest month-over-month decrease occurred within the Accommodation and Food Services (NAICS-72) industry with a -3.2% decrease in the September job postings.

## TOP 5 INDUSTRIES HIRING (NAICS)



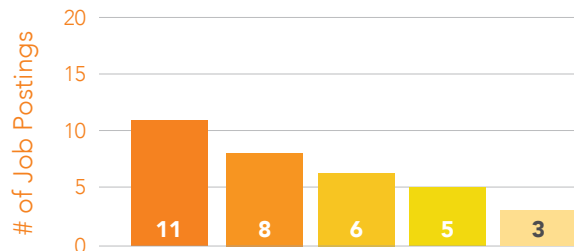
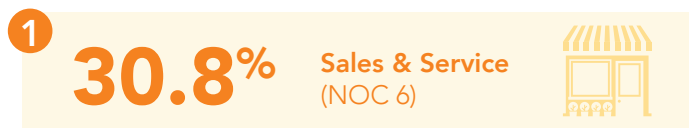
The Health Care and Social Assistance (NAICS-62) industry saw the greatest number of job postings in September with 26.9% (35) of the overall share amongst all major industry classification. The Educational Services (NAICS-61) industry saw the largest month-over-month increase of +2.7% when compared to August; accounting for 15.4% (20) of the job share this month. The largest month-over-month decrease of -7% occurred within the Accommodation and Food Services (NAICS-72) industry which accounted for 9.2% (15) of the job postings this month, still one of the top 3 contributors.

## TOP 3 OCCUPATIONAL CATEGORIES (NOC)

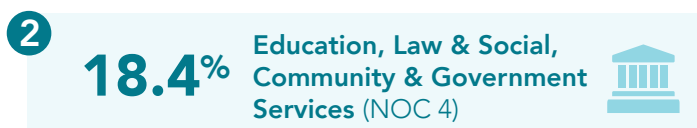


- Sales Associate / Representative
- Food Service Worker / Barista
- Customer Service Representative
- Cleaner / Housekeeper / Janitor
- Clerk / Cashier

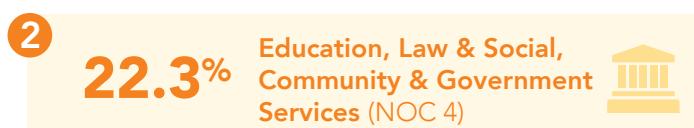
## TOP 3 OCCUPATIONAL CATEGORIES (NOC)



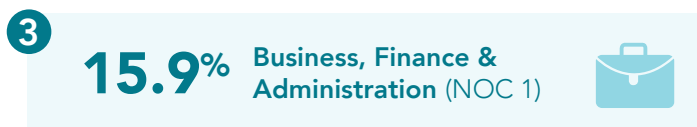
- Sales Associate / Representative
- Clerk / Cashier
- Food and Beverage Server / Bartender
- Cook / Chef
- Hotel Front Desk / Housekeeping



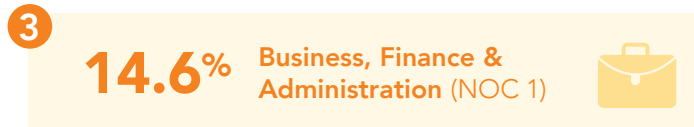
- Social Service Worker / Case Manager (34)
- Teacher - Elementary/Secondary (29)
- Personal Support Worker (14)
- Early Childhood Educator / Assistant (9)
- Professor/Instructor - College/University (7)



- Teacher - Elementary/Secondary (12)
- Social Service Worker / Case Manager (6)
- Personal Support Worker (2)
- Early Childhood Educator / Assistant (4)
- Teacher Assistant - Elementary/Secondary (2)



- Administrative Assistant / Clerk (19)
- Accountant / Bookkeeper (15)
- Finance / Investment Professional (7)
- Recruiter / Human Resources Professional (5)
- Marketing Professional (4)



- Administrative Assistant / Clerk (9)
- Finance / Investment Professional (6)
- Recruiter / Human Resources Professional (3)
- Marketing Professional (1)

Sales and Service (NOC-6) based occupations made up the largest portion of job postings with 28.1% (166) of all postings in September when compared to the major occupational classifications. It was the Health (NOC 3) based occupations that saw the largest month-over-month increase with a +4.3% change. The largest month-over-month decrease of -4.7% was seen for Education, Law and Social, Community and Government Services (NOC-4), however, it still made up the top 3 Occupational Classifications this month.

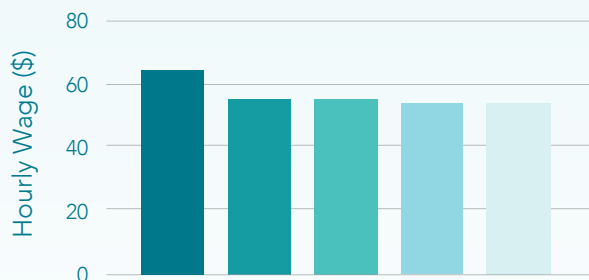
Sales and Service (NOC-6) based occupations represented the largest number of job postings in September with 30.8% (40) of all postings when compared to the other occupational classifications. The largest month-over-month increase; +10.4%, was seen in the Business, Finance and Administration (NOC-1) occupations. Education, Law and Social, Community and Government Services (NOC-4) saw the largest month-over-month decrease in job posting share of -7.8%, however, it still made up the top 3 Occupational Classifications this month.

## TOP 5 HOURLY WAGE VACANCIES



**\$62.23**

**Service Worker - After Hours**  
@ Niijaansinaanik Child and Family Services



**\$57.90** **Mental Health Therapist**  
@ West Nipissing General Hospital

**\$57.18** **Physician Assistant**  
@ West Nipissing General Hospital

**\$57.00** **IT Development Manager**  
@ CRC Solutions

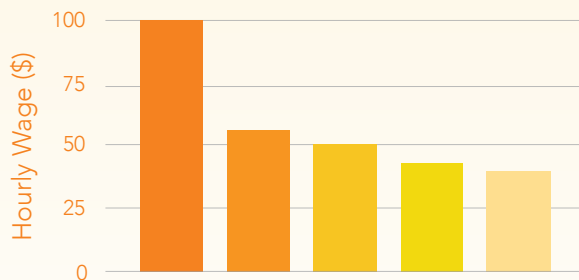
**\$57.00** **HVACR Technician**  
@ MWM

## TOP 5 HOURLY WAGE VACANCIES



**\$100.00**

**Massage Therapist**  
@ Parry Sound Massage Therapy Clinic



**\$56.00** **Registered Nurse - Floating**  
@ West Parry Sound Health Centre

**\$50.00** **Mechanic - Heavy Equipment**  
@ Bowman Landscaping and Excavation

**\$40.00** **Dental Hygienist**  
@ Dr. Robert Guthrie

**\$38.32** **Case Manager - Community Outreach and Support**  
@ Canadian Mental Health Association - Muskoka Parry Sound Branch

## TOP 3 ANNUAL SALARY VACANCIES

**\$300,000.00**

**Dentist - Associate**  
@ McKeown Dental



**\$130,000.00**

**Prevention Services Supervisor**  
@ Niijaansinaanik Child and Family Services

**\$130,000.00**

**Alternative Care Services Supervisor**  
@ Niijaansinaanik Child and Family Services

**Lowest Annual Salary \$36,000.00**

**Sales Supervisor - Retail (Assistant)**  
@ Dollarama L.P.

The average hourly wage in September, for those postings which listed (32.8%) one, was \$26.41/hour. This is fairly similar to the current 12-month average of \$26.10/hour. Of the 194 postings, which listed an hourly wage, only 1% (2) were listed at the provincial minimum wage of \$16.55/hour, this is inline with the gradual trend we have been seeing the past few months. For postings that listed an annual salary, the average was \$73,329.35/year. This almost identical to the current 12-month average of \$73,859.85/year.

## TOP ANNUAL SALARY VACANCY

**\$140,000.00**

**Director Of Finance**  
@ District of Parry Sound Social Services Administration Board



**\$125,000.00**

**Financial Services Manager**  
@ Bourgeois Ford North

**\$110,000.00**

**Veterinarian**  
@ Verzijlenberg Veterinary Professional Corporation

**Lowest Annual Salary \$37,000.00**

**Customer Service Manager**  
@ Walmart - Parry Sound

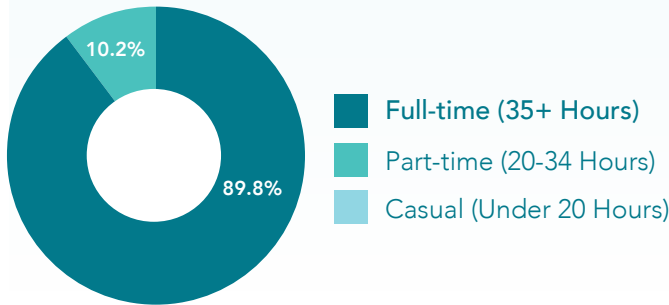
The average hourly wage in September for those postings which listed (46.2%) one was \$27.77/hour. This figure is a slight increase; +3.5% (+\$0.93/hour), to the current 12-month average of \$26.84/hour. Of the 60 postings which listed an hourly wage none were listed at the provincial minimum wage of \$16.55/hour. The average annual salary listed in the month of September was \$76,666.67; significantly higher; +10.4% (+7,235.69/year), than the current 12-month average annual salary of \$69,430.98/year.

## FULL-TIME / PART-TIME BREAKDOWN

**89.8%** of listings in September

**↑ 13.5%**  
from August

89.8% (531) of the listings in September indicated that the employment offered would be classified as full-time. This figure represents a significant increase; 13.5%, from the previous month when 76.3% of the job postings were classified as full-time.



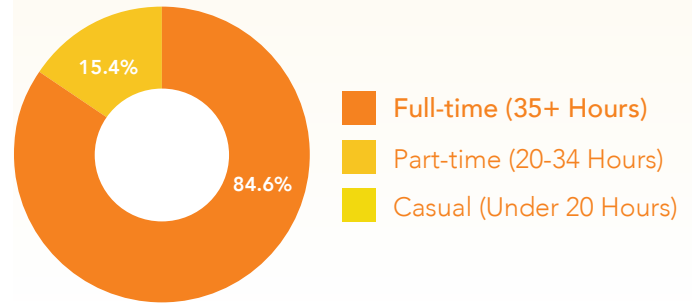
**591** Postings listed hours offered (100%)

## FULL-TIME / PART-TIME BREAKDOWN

**84.6%** of listings in September

**↑ 10.3%**  
from August

84.6% (110) of the listings in September indicated that the employment offered would be classified as full-time. This figure is a significant increase; +10.3%, from the previous month where 74.3% of the job postings were classified as full-time.



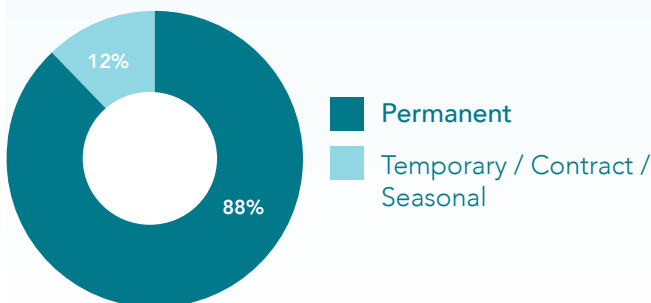
**130** Postings listed hours offered (100%)

## TERM OF EMPLOYMENT

**88%** of listings in September

**↑ 1.4%**  
from August

88% (520) of the listings in September stated that the opportunity in question would be permanent. This is nearly identical (+1.4%) to the previous month's figure of 86.6%.



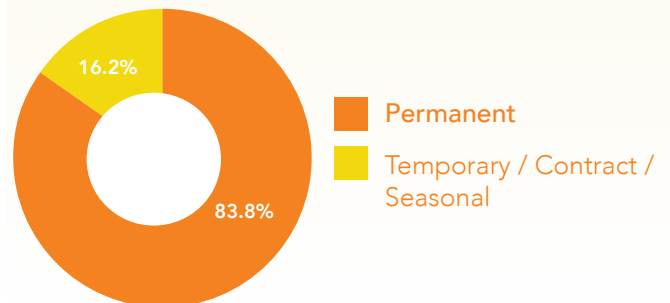
**591** Postings listed hours offered (100%)

## TERM OF EMPLOYMENT

**83.8%** of listings in September

**↓ 1.1%**  
from August

83.8% (141) of the listings in September stated that the opportunity in question would be permanent. This is almost identical from the previous month's figure of 84.9% (-1.1%).



**130** Postings listed hours offered (100%)

# ALL EMPLOYERS WITH POSTINGS IN MONTH



## NIPISSING DISTRICT

401 Auto - North Bay Chrysler  
A&W Restaurant  
ABM Integrated Solutions  
Account on Fullerton  
Actlabs  
Addiction Treatment Centre of Excellence  
- Canadore College  
Airport Animal Hospital - VetStrategy  
Alex McKillop Tax Ltd.  
Algonquin Pharmsave & Compounding Center  
AllRoads Auto Sales  
Alterna Savings  
Alzheimer Society Sudbury-Manitoulin  
North Bay and Districts  
Anishinabek / Ontario Fisheries Resource Centre  
Apollo Transport  
Aramark Canada Ltd.  
Arborworks  
Ashley HomeStore North Bay  
Avison Electrical  
Bath & Body Works  
Bentley & Co Ltd  
Best Buy  
Beyond Wireless Inc.  
Beyond Wireless North Bay-McKeown  
Big Brothers Big Sisters of North Bay  
and District Incorporated  
Bin City Liquidation  
Binx Professional Cleaning  
Blue Sky Animal Hospital  
Blue Sky Economic Growth Corp  
Blue Sky Orthodontics  
BNA Lawn Maintenance  
Boart Longyear - North Bay  
Boart Longyear - Sturgeon Falls  
Boutique Marie Claire Inc  
Bradwick Property Management  
Brainworks  
Breathe Easy Cleaning Services  
Bulk Barn Foods Limited  
Bumper to Bumper - H.E. Brown  
CAA INSURANCE  
CAA North & East Ontario  
Caisse Alliance  
Canada Post  
Canadian Addiction Treatment Pharmacy  
Canadian Forces Morale and Welfare Services  
Canadian Mental Health Association  
- North Bay and Area  
Canadian Shield Health Care Services Inc.  
Canadian Tire - North Bay  
Canadian Tire - Sturgeon Falls  
Canadian Tire Gas+ - North Bay  
Canadore College - College Drive  
Canor Construction  
Carriers Canada  
Cascades Casino  
Cassellholme Home for the Aged  
CBI Health  
Cementation Canada  
Central Welding & Iron Works  
CIBC - North Bay  
CJ Limited - Charm Diamond Centres  
Closing the Gap Healthcare  
Cogeco  
Columbia Forest Products Ltd  
Commissionaires  
Community Counselling Centre of Nipissing  
Community Living North Bay  
Complete Landscaping  
Conseil Scolaire Catholique Franco-Nord  
Conseil scolaire public du Nord-Est de l'Ontario  
Contact North  
Contrans Flatbed Group  
Country Style & Mr. Sub  
CRC Solutions  
Crisis Centre North Bay  
DenKar Controls Inc.  
Dentistry on Airport

Dentistry on Worthington  
Designed Roofing Inc., Essential Exteriors  
& Northland Glass & Metal  
Diagnostic Sleep Clinic  
District of Nipissing Social Services  
Administration Board  
District School Board Ontario North East  
Dollarama L.P.  
Dragonfly  
Dyno Nobel  
East Ferris Pharmsave  
Ecotrex Ltd.  
Enterprise Rent-A-Car  
Essential Exteriors  
Evergreen Landscaping  
Express Parcel  
Eye Associates of North Bay  
Fairfield Inn & Suites by Marriott North Bay  
Fastenal  
FDM4  
FedEx Express Canada  
Fire & Flower Inc  
First Choice Haircutters  
First Onsite  
First Student / First Transit  
Follett Company  
Freightliner North Bay  
GardaWorld  
Giant Tiger - North Bay  
Godspeed Group  
goeasy  
GoodLife Fitness  
Goodyear Canada Inc. (Retreading)  
Grant Energy Inc.  
Grant Thornton LLP  
GreenFirst Forest Products Inc.  
Grounded Electrical  
Groupe Optimum Inc.  
GRW Transport Limited  
Guy's Tire Sales Inc  
H&R Block  
Hair Designers  
Hands, TheFamilyHelpNetwork.ca  
Hearing Life Canada  
Hemo Logistics Inc.  
Hickory Farms  
Home Depot  
Home Instead Senior Care  
Homewood Suites by Hilton North Bay  
Hopper Buick GMC  
HOSE TECH  
Imagine Therapeutic Services  
Indigenous Services Canada - First Nations  
and Inuit Health Branch  
Indigo Books & Music  
Intelcom Express  
J&R Property Management  
Jackman Flower Shop Limited  
Jim Fournier Contracting  
John's Renos  
Kal Tire  
Kaltech Mining Services Ltd.  
Kana Leaf  
Kia North Bay  
King's Roofing North Bay  
Knight Piesold Ltd.  
KPMG LLP  
Kristin Hodge Dentistry  
La Voyager Inc  
Lakeshore Dental Care  
Les Compagnons des francs loisirs  
Les Soeurs de l'Assomption de la Sainte  
vierge  
MacEwen North Bay  
Manitoulin Group of Companies  
Marina Point Village  
Mark's/L'quipeur  
Martin Roy Transport / MRT  
Mattawa River Resort Inc.  
McDougall Energy Inc.  
McKeown Dental

Metal Fab Ltd.  
Metis Nation of Ontario  
Metro - North Bay  
Michaels  
Miller Technology Incorporated  
Ministry of Transportation  
Modern College of Hairstyling and Esthetics  
Money Mart - North Bay  
Montessori Learning Centre of North Bay Inc.  
MP Bookkeeping  
Mr Seamless Eavestroughing Ltd  
Murray Ok Tire  
MWM  
Myrt's Family Restaurant  
National Veterinary Associates  
Near North District School Board  
Neddy's North Bay Hyundai  
Nijjaansinaanik Child and Family Services  
Nipissing Serenity Hospice  
Nipissing Transition House  
Nipissing University  
Nipissing-Parry Sound Catholic  
District School Board  
Nordic Minesteel Technologies Inc.  
North Bay & District Multicultural Centre  
North Bay Cardiology  
North Bay Construction Documents  
Depository  
North Bay Golden Age Club  
North Bay Humane Society  
North Bay Mazda  
North Bay Parry Sound District Health Unit  
North Bay Police Service  
North Bay Regional Health Centre  
Northern Diversified Limited  
Northern Lakes Dental  
Northern OK Tire  
Old Dutch Foods  
One Kids Place Children's Medical Treatment  
Center of North East Ontario  
One Plant  
Ontario Health  
Ontario Northland  
Paragon Bay Group Ltd.  
Paramed Home Health Care  
Partner's Billiards and Bowling  
Petro Canada and Restaurant - Temagami  
Pickard Construction  
Popavape SuperCenter  
Pop's Cannabis Co.  
Premier Mining Products  
Purrolator Inc.  
Queen Street Family Dentistry  
Rahnmet  
Redpath Mining Contractors and Engineers  
Reitmans Lte/ltid  
Roots Canada  
Royal Bank of Canada  
Salvation Army, The  
Savage Equipment Leasing Inc.  
Scotiabank - North Bay  
Securiguard Services Limited  
Sephora Canada  
Serco Canada Inc.  
Shoppers Drug Mart - Josephine St.  
Showcase  
Sienna Senior Living  
Sobeys - North Bay  
Sobeys Flowers  
SPAR Canada  
Spencer Gifts  
Spirit Halloween  
Stantec  
Staples Canada  
Statistics Canada  
Stock Transportation  
StorageVault Canada Inc.  
Structure Spine and Sport  
STUDYBUDDY CANADA IMMIGRATION  
INC.  
Sturgeon Falls IDA

Subway - 22 Wing  
Subway - Lakeshore Drive  
Subway - Main Street  
Subway - Pinewood Park Drive  
Subway - Shirreff Ave.  
Subway - Sturgeon Falls  
Subway - Trout Lake Road  
Sword Management  
Syl's Neighbourhood Kitchen  
T.E. Parolin & Sons  
Talize  
Tan Tan Wok  
Testmark Laboratories Ltd.  
The Beer Store - Main St. W.  
The Children's Aid Society of the District  
of Nipissing and Parry Sound  
The Corporation of the City of North Bay  
The Cosmetic Clinic  
The Erb Group of Companies  
The Home Depot - North Bay  
The Lindsay Weld Centre for Children  
The Station Tap House & Steak co.  
The Submarine Place  
Thermo Coustics Limited  
ThinkOn  
Tim Hortons - Algonquin Ave.  
Tim Hortons - North Bay  
Tim Hortons - Sturgeon Falls  
TJX Companies - Winners  
Tranquil Care Inc.  
Trans Canada Safety  
True North Chevrolet Cadillac Ltd / Fix Auto  
North Bay  
Tulloch Engineering  
Tutor Match  
Twiggs Coffee Company Inc  
Union of Ontario Indians  
Valin Partners  
Valois Motel & Restaurant  
VetStrategy  
Victim Services of Nipissing District  
Victorian Order of Nurses / VON  
Vida Salon  
Virgin Plus  
Volkswagen North Bay  
VON Canada (Ontario) - North Bay  
Voyageur Aviation Corp  
Walmart - North Bay  
Waters Edge Care Community  
Welcome Inn Mattawa  
Wendy's Restaurant  
Wendy's Restaurants - McKeown Ave  
Wendy's Restaurants-North Bay  
West Nipissing General Hospital  
Wine Rack - North Bay, ON  
Winners  
YMCA of Northeastern Ontario



## PARRY SOUND DISTRICT

1886 Lake House Bistro  
Adams Bros. Construction  
Alio Health Services  
Almaguin Family Dental  
Almaguin Highlands Community Living  
Arborworks  
Bayshore Health Care  
Ben's Pharmacy  
Best Buy Express  
Bourgeois Ford North  
Bowman Landscaping and Excavation  
Breathe Easy Spa Boutique  
Burger King - Parry Sound  
Canadian Mental Health Association -  
Muskoka Parry Sound Branch  
CarePartners  
Comfort Inn Parry Sound  
Contact North  
CSN Buchans

Dawson Dental - Callander Bay Dental  
Dentistry on the Bay  
District of Parry Sound Social Services  
Administration Board  
Dr. Robert Guthrie  
Eastholme Home for the Aged  
Edgewater Park Lodge  
Edward Jones  
GF Preston Ltd  
Grand Tappattoo Resort  
Hammond Transportation Ltd.  
Jolly Roger Inn & Resort  
Lakeside Contracting  
Lane Family Pharmsave  
Lawson Landscapes  
Lifemark Health Group  
Mac Lang  
Marshall Well Drilling  
Ministry of the Environment, Conservation  
and Parks  
Municipality of the Village of South River  
Near North District School Board  
Nijjaansinaanik Child and Family Services  
Nipissing-Parry Sound Catholic  
District School Board  
Oakcrest Co.  
Parry Sound Chevrolet Buick GMC  
Parry Sound Friendship Centre  
Parry Sound Massage Therapy Clinic  
Phoenix Building Components Inc  
Resources Ink  
RONA - Parry Sound  
Scotiabank - Parry Sound  
SMRT Computer Solutions  
SNDL

Stacked Pancake and Breakfast House  
Subway - Parry Sound  
Swift Canoe and Kayak  
The Beer Store - Parry Sound  
The Children's Aid Society of the District of  
Nipissing and Parry Sound  
The Friends  
The Home Depot - Parry Sound  
Tim Hortons - Parry Sound  
Town of Kearney  
Tree Wise Guys  
Trestle Brewing Company Limited  
Upton Developments  
Verzijenberg Veterinary Professional Corporation  
Victorian Order of Nurses / VON  
Walmart - Parry Sound  
West Parry Sound Health Centre  
Westech Group Ltd.  
Wilson Transportation LTD  
YMCA of Simcoe/Muskoka



# WHAT IS THE LMG MONTHLY JOBS REPORT?

This Jobs Report is a monthly publication produced by the Labour Market Group.

Each month we compile this report based on our job portal **readysethired.ca**.

**Readysethired.ca** is an online job portal that provides and collects real time job postings within the districts of Nipissing and Parry Sound. These postings are updated daily and provide job seekers with a one stop shop for local current employment opportunities.

**FOR MORE INFORMATION & FURTHER DETAILS ABOUT LOCAL JOBS, PLEASE CONTACT :**

The Labour Market Group  
readysethired.ca  
info@thelabourmarketgroup.ca



**The Labour Market Group**  
Guiding partners to workforce solutions.

# 11.3

## Nipissing Parry Sound Overdose Incident Report

This report will be updated and sent weekly, every Monday, to inform community organizations and first responders of overdoses and/or negative drug reactions within our community.

	Overdoses or Negative Reactions Reported	Deaths Reported	Date	Number of Times 911 Called	Location	Substances Involved
Week 28: November 25 <sup>th</sup> to December 1 <sup>st</sup> , 2024	4	1	November 26 <sup>th</sup> , 2024 (2) November 27 <sup>th</sup> , 2024 (2)	4	McDougall North Bay (2) Nipissing First Nation	Fentanyl Prescription Opioids Unknown Opioid (2)
Week 27: November 18 <sup>th</sup> to November 24 <sup>th</sup> , 2024	2	0	November 18 <sup>th</sup> , 2024 November 20 <sup>th</sup> , 2024	2	North Bay On Reserve (Name Suppressed)	Fentanyl Non-opioid Pharmaceutical
Week 26: November 11 <sup>th</sup> to November 17 <sup>th</sup> , 2024	4	0	November 5 <sup>th</sup> , 2024 November 6 <sup>th</sup> , 2024 November 10 <sup>th</sup> , 2024 November 11 <sup>th</sup> , 2024	4	Mattawa North Bay (2) Parry Sound	Non-opioid Pharmaceutical Prescription Opioids Unknow Opioid (2)
Week 25: November 4 <sup>th</sup> to November 10 <sup>th</sup> , 2024	3	0	October 29 <sup>th</sup> , 2024 November 8 <sup>th</sup> , 2024 November 9 <sup>th</sup> , 2024	3	North Bay (4)	Fentanyl (2) Polypharmacy
Week 24: October 28 <sup>th</sup> to	4	0	October 28 <sup>th</sup> , 2024 October 31 <sup>st</sup> , 2024 November 2 <sup>nd</sup> , 2024	4	North Bay (4)	Fentanyl Unknown Opioid (3)



November 3 <sup>rd</sup> , 2024		November 3 <sup>rd</sup> , 2024				
Week 23: October 21 <sup>st</sup> to October 27 <sup>th</sup> , 2024	1	0	October 23 <sup>rd</sup> , 2024	1	Parry Sound	Prescription Opioids
Week 22: October 14 <sup>th</sup> to October 20 <sup>th</sup> , 2024	0	0	N/A	N/A	N/A	N/A
Week 21: October 7 <sup>th</sup> to October 13 <sup>th</sup> , 2024	9	0	October 8 <sup>th</sup> , 2024 (2) October 9 <sup>th</sup> , 2024 (3) October 11 <sup>th</sup> , 2024 October 12 <sup>th</sup> , 2024 October 13 <sup>th</sup> , 2024 (2)	9	McDougall North Bay (4) Parry Sound (2) West Nipissing (2)	Crack Don't Know (2) Fentanyl (4) Unknown Opioid (3)
Week 20: September 30 <sup>th</sup> to October 6 <sup>th</sup> , 2024	0	0	N/A	N/A	N/A	N/A
Week 19: September 23 <sup>rd</sup> to September 29 <sup>th</sup> , 2024	3	0	September 23 <sup>rd</sup> , 2024 September 25 <sup>th</sup> , 2024 September 26 <sup>th</sup> , 2024	3	North Bay (2) Parry Sound	Crystal Meth Don't Know Fentanyl Unknown Opioid
Week 18: September 16 <sup>th</sup> to September 22 <sup>nd</sup> , 2024	7	1	September 17 <sup>th</sup> , 2024 September 19 <sup>th</sup> , 2024 (2) September 21 <sup>st</sup> , 2024 September 22 <sup>nd</sup> , 2024 (3)	7	North Bay (4) Parry Sound Seguin West Nipissing	Crack Fentanyl Unknown Opioid (5)

<b>Week 17:</b> September 9 <sup>th</sup> to September 15 <sup>th</sup> , 2024	5	0	September 10 <sup>th</sup> , 2024 (3) September 12 <sup>th</sup> , 2024 September 13 <sup>th</sup> , 2024	5	North Bay (2) On Reserve (Name Suppressed) Parry Sound Powassan	Alcohol (2) Cocaine (2) Crack Fentanyl (2) Prescription Opioids Unknown Opioid (2)
<b>Week 16:</b> September 2 <sup>nd</sup> , to September 8 <sup>th</sup> , 2024	4	0	September 4 <sup>th</sup> , 2024 (2) September 6 <sup>th</sup> , 2024 September 8 <sup>th</sup> , 2024	4	Mattawa McDougall North Bay Parry Sound	Cocaine Don't Know Fentanyl Non-Opioid Pharmaceutical Prescription Opioids
<b>Week 15:</b> August 26 <sup>th</sup> to September 1 <sup>st</sup> , 2024	5	0	August 28 <sup>th</sup> , 2024 August 29 <sup>th</sup> , 2024 (2) August 30 <sup>th</sup> , 2024 September 1 <sup>st</sup> , 2024	5	North Bay (3) Parry Sound Strong	Benzodiazepines Crack Fentanyl (3) Non-Opioid Pharmaceutical
<b>Week 14:</b> August 19 <sup>th</sup> to August 25 <sup>th</sup> , 2024	6	0	August 19 <sup>th</sup> , 2024 (2) August 20 <sup>th</sup> , 2024 August 22 <sup>nd</sup> , 2024 August 23 <sup>rd</sup> , 2024 August 24 <sup>th</sup> , 2024	6	North Bay (3) The Archipelago (2) On Reserve (Name Suppressed)	Alcohol (2) Cocaine (3) Fentanyl Unknown Opioid (2)
<b>Week 13:</b> August 12 <sup>th</sup> to August 18 <sup>th</sup> , 2024	4	0	August 13 <sup>th</sup> , 2024 (2) August 16 <sup>th</sup> , 2024 (2)	4	North Bay (3) Seguin	Benzodiazepines Fentanyl Marijuana/Cannabis Polypharmacy Unknown Opioid (2)

<b>Week 12: August 5<sup>th</sup> to August 11<sup>th</sup>, 2024</b>	6	1	August 5 <sup>th</sup> , 2024 August 6 <sup>th</sup> , 2024 August 7 <sup>th</sup> , 2024 August 8 <sup>th</sup> , 2024 August 11 <sup>th</sup> , 2024 (2)	5	North Bay (5) West Nipissing	Unknown Opioid (6)
<b>Week 11: July 29<sup>th</sup> to August 4<sup>th</sup>, 2024</b>	1	0	August 3 <sup>rd</sup> , 2024	1	Sundridge	Alcohol Marijuana/Cannabis
<b>Week 10: July 22<sup>nd</sup> to July 28<sup>th</sup>, 2024</b>	4	0	July 17 <sup>th</sup> , 2024 July 18 <sup>th</sup> , 2024 July 21 <sup>st</sup> , 2024 July 21 <sup>st</sup> , 2024	4	Nipissing Township Parry Sound (2) Whitestone	Alcohol Fentanyl Hallucinogens/Party Drugs (2) Marijuana/Cannabis Non-Opioid Pharmaceutical (2) Unknown Opioid
<b>Week 9: July 15<sup>th</sup> to July 21<sup>st</sup>, 2024</b>	0	0	N/A	N/A	N/A	N/A
<b>Week 8: July 8<sup>th</sup> to July 14<sup>th</sup>, 2024</b>	1	0	July 10 <sup>th</sup> , 2024	1	Parry Sound	Alcohol Non-Opioid Pharmaceutical
<b>Week 7: July 1<sup>st</sup> to July 7<sup>th</sup>, 2024</b>	0	0	N/A	N/A	N/A	N/A
<b>Week 6: June 24<sup>th</sup> to June 30<sup>th</sup>, 2024</b>	10	0	June 24 <sup>th</sup> , 2024 June 26 <sup>th</sup> , 2024 (2) June 28 <sup>th</sup> , 2024 (2) June 29 <sup>th</sup> , 2024 (3)	10	Parry Sound (3) North Bay (6) West Nipissing	Fentanyl (7) Unknown Opioid (3) Cocaine Marijuana/Cannabis

June 30 <sup>th</sup> , 2024 (2)						
<b>Week 5: June 17<sup>th</sup>, 2024 to June 23<sup>rd</sup>, 2024</b>	2	0	June 19 <sup>th</sup> , 2024 June 21 <sup>st</sup> , 2024	2	Parry Sound North Bay	Fentanyl Unknown Opioid
<b>Week 4: June 10<sup>th</sup> to June 16<sup>th</sup>, 2024</b>	7	0	June 10 <sup>th</sup> , 2024 (3) June 11 <sup>th</sup> , 2024 June 13 <sup>th</sup> , 2024 June 14 <sup>th</sup> , 2024 June 16 <sup>th</sup> , 2024	7	North Bay Parry Sound (4) West Nipissing (2)	Alcohol (2) Cocaine (3) Crack (2) Fentanyl (3) Unknown Opioid
<b>Week 3: June 3<sup>rd</sup> to June 9<sup>th</sup>, 2024</b>	3	0	June 3 <sup>rd</sup> , 2024 June 7 <sup>th</sup> , 2024 June 8 <sup>th</sup> , 2024	3	Kearney Parry Sound Powassan	Alcohol Benzodiazepines Crack Marijuana/Cannabis Non-Opioid Pharmaceutical
<b>Week 2: May 27<sup>th</sup> to June 2<sup>nd</sup>, 2024</b>	6	0	May 14 <sup>th</sup> , 2024 May 17 <sup>th</sup> , 2024 May 18 <sup>th</sup> , 2024 May 23 <sup>rd</sup> , 2024 June 1 <sup>st</sup> , 2024 June 2 <sup>nd</sup> , 2024	6	Carling Machar North Bay On Reserve (Name Suppressed) Sundridge West Nipissing	Fentanyl (4) Polypharmacy (2)
<b>Week 1: May 20<sup>th</sup> to May 26<sup>th</sup>, 2024</b>	2	0	May 20 <sup>th</sup> , 2024 May 23 <sup>rd</sup> , 2024	2	North Bay (2)	Fentanyl (2)
<b>Week 52: May 13<sup>th</sup> to May 19<sup>th</sup>, 2024</b>	2	0	May 15 <sup>th</sup> , 2024 May 16 <sup>th</sup> , 2024	2	North Bay (2)	Fentanyl Unknown Opioid

Week 51: May 6 <sup>th</sup> to May 12 <sup>th</sup> , 2024	5	0	May 6 <sup>th</sup> , 2024 May 7 <sup>th</sup> , 2024 May 11 <sup>th</sup> , 2024 (2) May 12 <sup>th</sup> , 2024	5	North Bay (2) Parry Sound (2) Strong	Fentanyl (2) Non-Opioid Pharmaceuticals Polypharmacy Prescription Opioids Unknown Opioid (2)
Week 50: April 29 <sup>th</sup> to May 5 <sup>th</sup> , 2024	2	0	April 30 <sup>th</sup> , 2024 May 2 <sup>nd</sup> , 2024	2	North Bay Parry Sound	Fentanyl (2)
Week 49: April 22 <sup>nd</sup> to April 28 <sup>th</sup> , 2024	11	0	April 16 <sup>th</sup> , 2024 (3) April 20 <sup>th</sup> , 2024 April 21 <sup>st</sup> , 2024 April 22 <sup>nd</sup> , 2024 April 23 <sup>rd</sup> , 2024 April 24 <sup>th</sup> , 2024 (3) April 25 <sup>th</sup> , 2024	11	Magnetawan North Bay (9) West Nipissing	Cocaine Crystal Meth Fentanyl (6) Non-opioid pharmaceutical Unknown Opioid (2)
Week 48: April 15 <sup>th</sup> to April 21 <sup>st</sup> , 2024	3	0	April 15 <sup>th</sup> , 2024 April 17 <sup>th</sup> , 2024 April 18 <sup>th</sup> , 2024	3	Burk's Falls North Bay Parry Sound	Crack Fentanyl (2) Non-opioid pharmaceutical

**Ministry of  
Municipal Affairs  
and Housing**

Office of the Minister

777 Bay Street, 17<sup>th</sup> Floor  
Toronto ON M7A 2J3  
Tel.: 416 585-7000

**Ministère des  
Affaires municipales  
et du Logement**

Bureau du ministre

777, rue Bay, 17<sup>e</sup> étage  
Toronto (Ontario) M7A 2J3  
Tél. : 416 585-7000



234-2024-5838

December 13, 2024

Pamela Nelson  
Director, Housing & Child Care Service Management  
Parry Sound DSSAB  
pnelson@psdssab.org

Dear Pamela Nelson:

Our government recently announced that we are better protecting community safety and making investments to further support homelessness prevention and provide people living in encampments with access to reasonable alternative accommodation. With this [announcement](#), we are responding to the calls for action to address encampments in our communities and restore safety to public spaces.

We are taking a strategic approach to increase resources to support and provide more long-term stable housing and temporary accommodations for those living in encampments, including:

- **\$5.5 million** to top-up the **Canada-Ontario Housing Benefit (COHB)** to immediately free-up emergency shelter spaces for people living in encampments by helping people living in shelters move into longer-term housing.
- **\$20 million** to expand shelter capacity and create additional temporary accommodation spaces, like tiny modular units and climate-controlled semi-permanent structures, to provide people living in encampments with accessible alternative living options.
- **\$50 million** in last-mile funding for ready-to-build long-term affordable housing projects across the province. This funding will be allocated based on how close a project is to completion, as well as its value for money, to help projects near completion but, in need of targeted additional funding, to open their doors faster.

Let me be clear that it is my expectation that this funding is tied to clearing out encampments. The intent is to provide funding to municipalities that demonstrate their commitment to and show results in winding down these sites. **In order for your municipality to be considered for additional funding, the Ministry must receive a written pledge from the local Service Manager to use the funds towards ending encampments in your region.**

The additional funding will be supported by new reporting and accountability requirements to ensure these funds support the shared provincial and municipal goal of ending encampments by providing safe and stable housing for people at risk of homelessness. I encourage you to work closely with municipal and community partners in the coming weeks. I have asked heads of council to share eligible funding proposals with their Service Managers. You are to forward any proposals you receive to the Ministry for our consideration.

This investment complements:

- proposed amendments to the *Trespass to Property Act*, which applies to private businesses, offices, stores, hotels, parks, and vacant land.
- These amendments, if passed, will enhance penalties for people who deliberately and continually break the law by adding the new aggravating factors of continuous trespassing and the likelihood to reoffend.
- the new *Restricting Public Consumption of Illegal Substances Act, 2024* that will, if passed, allow police officers and other provincial offences officers to direct individuals to stop using illegal substances or to leave the public space. This will allow them to issue a ticket or arrest someone who does not comply, providing an important additional tool to stop the consumption of illegal drugs in public spaces.

While these new tools address public safety directly, we know these additional investments in shelter and housing are critical for people to move along their journey to stable housing and will move us closer to our long-term goals of everyone having a place to call home.

Our government is working with all our partners across the province to keep the most vulnerable members of our society safe and housed. Ontario has dedicated \$700 million annually since 2023 to address homelessness through the Homelessness Prevention Program and the Indigenous Supportive Housing Program. This funding is part of the nearly \$1.7 billion Ontario invested in 2023-24 to grow and enhance community and supportive housing and address homelessness for vulnerable Ontarians.

### **Call for Business Case Applications**

To access funding under the **Encampment Response Initiative** and the **Last Mile**, Service Managers who have provided a pledge are invited to submit business case applications for Ministry consideration. Please refer to the Ministry-prescribed templates attached for further guidelines.

The COHB top-up is not applicable to your Service Manager area given priority needs in other communities. This initiative for selected communities will expand shelter capacity and create additional temporary accommodation spaces to provide people living in encampments with accessible alternative living options.

### **Encampment Response Initiative (Homelessness Prevention Program (HPP))**

The new **Encampment Response Initiative** supports urgent expansion of shelter capacity by providing funding to support the creation of additional alternative emergency

accommodations to be offered to individuals in encampments through temporary structures such as tiny cabins and sprung structures.

This funding may also be used for operations of these shelters and remediation of encampment sites up to March 31, 2025. Funding will flow through Homelessness Prevention Program (HPP) Transfer Payment Agreements to approved Service Managers.

Project proposals will be evaluated based on criteria outlined in the attached business case template and should include:

- Demonstrated capacity to expand temporary shelter availability and provide alternative accommodations quickly through temporary sprung structures, tiny cabins, and other similar structures.
- Clear implementation strategy including partnerships with grassroots level agencies to move individuals from encampments to shelters.
- Plans for encampment site restoration efforts, where applicable.

As a part of the business case, Service Managers will also be required to provide an estimate of the existing number of unique encampment sites and the encampment residents within them. In addition to providing the Ministry with monthly updated reporting on the number of encampments and estimated number of encampment residents, Service Managers will be required to report on how many residents have been moved from encampments to shelter and housing.

The business case must be completed in the Ministry-prescribed templates attached to this letter and submitted as an attachment to your HPP Investment Plan (IP) 2024-25 case in the Transfer Payment Ontario System (TPON) no later than **January 3, 2025, at 5 p.m.**

### **Last Mile Funding**

The Ministry is aware that municipalities across the province have affordable and supportive housing projects that are in advanced stages of construction where the injection of extra funds into these projects could lead to their faster completion. Service Managers are expected to work with the municipalities and non-profit organizations in your service area to identify such projects and submit them through the business case process for consideration of the Ministry's funding approval. The Ministry has also reached out to heads of council for all municipalities and encouraged them to work with their Service Managers to identify projects proposals for potential funding. The Ministry expects that all municipally endorsed proposals shared with Service Managers will be forwarded to the Ministry for its consideration. There is no restriction on the number of business cases that you can submit to the Ministry for funding consideration.

Proposed projects must be:

- Commitment-ready, with the ability to sign a contribution agreement and provide security within the fiscal year;
- Shovel-ready, with construction activities able to commence within 120 days of signing the contribution agreement;
- Able to demonstrate value for money; and



- Align with current Canada-Ontario Community Housing Initiative (COCHI) guidelines.

Last Mile Funding business cases must be completed in the Ministry-prescribed template attached to this letter and submitted as attachments to your COCHI-OPHI Investment Plan (IP) **2023-24** case in TPON no later than **January 10, 2025, at 5 p.m.**

The Ministry reserves the right to allocate funding under these initiatives at its sole discretion based on the review and evaluation of business case submissions. Any communication regarding additional funding must remain confidential until publicly announced by the province.

We appreciate your commitment to our shared goal of restoring safety to our public spaces and expect this additional funding to help address the immediate crisis.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Paul Calandra', is written over a large, faint circular watermark or stamp.

The Honourable Paul Calandra  
Minister of Municipal Affairs and Housing

Enclosures:  
Encampment Response Initiative Business Case  
Last Mile Business Case

c: Rick Zanussi, Board Chair  
Burke Christian, Assistant Deputy Minister, Community and Supportive Housing  
Division