

Provincial Schools Authority

Independent Practitioner's Reasonable Assurance Report on
Compliance

For the Period April 1, 2024, to March 31, 2025



SAV ASSOCIATES PROFESSIONAL CORPORATION

Chartered Professional Accountants

3M- 4773 Yonge Street, Toronto, ON, M2N 0G2

SAV Associates Professional Corporation

Chartered Professional Accountants

4773 Yonge Street, Suite 3M, North York, ON M2N 0G2 I647 831 8322 Iinfo@savassociates.ca Iwww.savassociates.ca

Table of Contents

INDEPENDENT PRACTITIONER'S REASONABLE ASSURANCE REPORT ON COMPLIANCE	3
STATEMENT OF DISBURSEMENT	5
DECLARATION OF COMPLIANCE BY MANAGEMENT	7
STATEMENT BY MANAGEMENT	7

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INDEPENDENT PRACTITIONER'S REASONABLE ASSURANCE REPORT ON COMPLIANCE

To: The Management of the Ministry of Education for the Provincial Schools Authority

We have undertaken a reasonable assurance engagement of the accompanying statement of Provincial Schools Authority's ("the Entity" or "PSA") compliance during the period April 01, 2024, to March 31, 2025, with the PSA's requirements ("the Specified Requirements") established in the statement of work ("the agreement") dated November 09, 2023.

Management's Responsibility

Management is responsible for measuring and evaluating the Entity's compliance with the Specified Requirements of the Agreement and for preparing the Entity's statement of compliance.

Management is also responsible for such internal control as management determines necessary to enable the Entity's compliance with the specified requirements.

Our Responsibility

Our responsibility is to express a reasonable assurance opinion management's statement based on the evidence we have obtained. We conducted our reasonable assurance engagement in accordance with Canadian Standard on Assurance Engagements 3530, Attestation Engagements to Report on Compliance. This standard requires that we plan and perform this engagement to obtain reasonable assurance about whether the management's statement is fairly stated, in all material respects.

Reasonable assurance is a high level of assurance but is not a guarantee that an engagement conducted in accordance with this standard will always detect a material instance of non-compliance with specified requirements when it exists. Instances of non-compliance can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the decisions of users of our report. A reasonable assurance compliance reporting engagement involves performing procedures to obtain evidence about management's statement of the Entity's compliance with specified requirements. The nature, timing and extent of procedures selected depends on our professional judgment, including an assessment of the risks of material misstatement of management's statement, whether due to fraud or error, and involves obtaining evidence about management's statement.

We believe the evidence we obtained is sufficient and appropriate to provide a basis for our opinion. Information relevant to the Entity's compliance with the specified requirements set out in the Agreement is set out in management's statement of compliance.

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Our Independence and Quality Management

We have complied with the relevant rules of professional conduct/ code of ethics applicable to the practice of public accounting and related to assurance engagements, issued by various professional accounting bodies, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior.

The firm applies Canadian Standard on Quality Management 1, Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements which requires firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Opinion

In our opinion, the management's statement that PSA complied with the specified requirements established in Statement of work dated November 9, 2023 during the period April 01, 2024, to March 31, 2025, is fairly stated, in all material respects. We do not provide a legal opinion on PSA's compliance with the specified requirements.

1.Emphasis of Matter - Change of Budget

We draw attention to the funding summary in the Statement of Disbursement, "which reflects the approved budget of \$20,000 for the period of April 1, 2024 to March 31, 2025. Approval to increase the base budget to \$60,000 was granted by the PDSB Executive Director in December 2024. Additionally, Treasury Board and Management Board of Cabinet approved to remunerate the Chair, Vice-Chair, and Members of the PSA who are external hires. The estimated costs of remuneration (\$71,300) were to be managed from within the Ministry's existing allocation." Our opinion is not modified in respect of this matter.

2.Emphasis of Matter - Basis of Accounting, Purpose of Statement and Restriction on Distribution and Use of Our Report

The statement is prepared to assist the Entity in meeting the requirements of the PSA. Management's statement of compliance has been prepared to report to the Ministry of Education authority on PSA's compliance with the specified requirements established in the agreement. As a result, management's statement of compliance may not be suitable for another purpose.

SAV Associates

SAV Associates Professional Corporation
Chartered Professional Accountants
Authorized to practice accounting by the
Chartered Professional Accountants of Ontario

Toronto, ON
July 31, 2025

PROVINCIAL SCHOOLS AUTHORITY

STATEMENT OF DISBURSEMENT

FOR THE PERIOD FROM APRIL 01, 2024, TO MARCH 31, 2025

(SEE 'INDEPENDENT PRACTITIONER'S REASONABLE ASSURANCE REPORT ON COMPLIANCE')

This statement provides the Provincial Schools Authority (PSA) detailed account of the disbursement of funds for the arbitration/mediation related expenses for the period from April 01, 2024 to March 31, 2025.

Budget versus Disbursements

1. Summary of Budget versus Disbursements

Category	Budgeted Amount	Actual Amount	Variance
Mediation/arbitration	\$60,000	\$55,400	\$4,600
PSA external hires	71,300	\$11,900	\$59,400
Total	131,300	\$67,300	\$64,000

2. Detailed Breakdown of Budget

Budget Category	(Mediation/ Arbitration)	PSA external hires	Total Budget
Initial budget (Mediation/arbitration)	\$20,000		\$20,000
Increased budget for FY 2024-2025 (Mediation/arbitration)	\$40,000		\$40,000
TB/MBC approval to remunerate PSA external hires for 2024 - 25		\$71,300	\$71,300
Total Budget/ Funding	\$60,000	\$71,300	\$131,300

3. Detailed Breakdown of Disbursements

Account 544610 -T4A_Other Professional Services

Vendor/Recipient	Amount (CAD)	Category
Annie Mckendy	\$12,000	Mediation/ Arbitration
Kathleen G O'Neil	\$2,200	Mediation/ Arbitration
Ken Petryshen	\$10,400	Mediation/ Arbitration
Lab-Rel Services Ltd	\$850	Mediation/ Arbitration
Marcotte Settlement Services Inc	\$7,500	Mediation/ Arbitration
Paula Knopf Arbitrations Ltd	\$11,500	Mediation/ Arbitration
Raymond Dispute Resolution Inc	\$950	Mediation/ Arbitration
SAV Associates Professional Fees	\$6,500	Professional fees
Goodfellows	\$3,000	Other Professional Services relating to PSAT Collective Agreement (Expense accrued in FY 2024-25 but paid in FY 2025-26)
PSAT	\$500.00	Union fees
Total	\$55,400	

Payroll Expense

External Hire	Amount (CAD)	Category
PSA Chair Remuneration	\$3,819.83	PSA Chair remuneration paid for 2024-25 (Pay run schedule 1284)
PSA Chair Remuneration	\$8,077.17	PSA Chair Remuneration earned in FY2024-25. Paid/Payable in FY2025-26
Total	\$11,900	

Ministry of Education
Provincial and Demonstration
Schools Branch
255 Ontario Street South
Milton, ON L9T 2M5
Tel: (905) 878-2851
TTY: (905) 878-7195
Fax: (905) 878-5405
www.pdsbnet.ca

Ministère de l'Éducation
Direction des écoles provinciales et
d'application
255 rue Ontario Sud
Milton, ON L9T 2M5
Tel: (905) 878-2851
ATS: (905) 878-7195
Télec: (905) 878-5405



DECLARATION OF COMPLIANCE BY MANAGEMENT

July 31, 2025

To,
SAV Associates Professional Corporation
Chartered Professional Accountants
3M - 4773 Yonge Street,
Toronto, ON, M2N 0G2

Attention: Mr. Sanjay Chadha

I, Linda Wall, on behalf of Provincial Schools Authority ("PSA"), hereby declare that PSA was in compliance with the requirements as established by the Agencies and Appointments Directive ("AAD") for the period from April 01, 2024, to March 31, 2025. Additionally, the expenses incurred by PSA during the period from April 01, 2024, to March 31, 2025, are accurate and complete to comply with the reporting obligations of PSA under the AAD.

A handwritten signature in cursive script that reads "Linda Wall".

Linda Wall
Executive Director (Interim)
Provincial and Demonstration Schools Branch

Signed, as of July, 31 2025
Toronto, ON