Kenora District Services Board

Value For Money Audit of Direct Delivered Child Care

December 12, 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

Executive Summary **1**

Introduction **3**

Background 3

Objectives 3

Scope and Methodology **3**

Professional Standards 4

Data Collection 6

Background **9**

Early Child Care Education Landscape 9

District of Kenora 13

Findings & Recommendations **20**

Efficiency 20

Effectiveness 24

Economy 28

Relevance 34

Economic Impact 38

Implementation Timelines **42**

Conclusion **43**

Appendices **44**

Appendix A: Management's Response to the Audit Report 44

Appendix B: Audit Process Standard 46

Appendix C: Child Care and Early Years Service Plan - Priorities 47

Executive Summary

This Value for Money (VFM) Audit was completed in response to the Ontario Ministry of Education ("the Ministry") direction to all District Social Services Administration Boards (DSSAB) running child care centres to conduct VFM audits of their services. It evaluates child care operations of the Kenora District Services Board (KDSB) 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 recommendations in this audit 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 KDSB to improve the effectiveness of the program, delivering more value to the communities served.

KDSB is designated as the Child Care and Early Years Service System Manager under the Child Care Early Years Act, 2014, overseeing five program types: nursery schools, non-profits, for-profits, Indigenous led and direct delivery. This audit focused on a comparison of KDSB's direct delivery child care centres (DDCC) in comparison to third party operators in the district. The audit found that KDSB has generally met its objectives in the direct delivery of child care services.

KDSB's DDCC centre operations started in 2020, when existing operators were about to cease their services across much of the district, growing from 3 centres with 231 spaces at that time to 18 centres with 1,045 child care spaces and 162 employees in 2024. KDSB's administration has navigated the challenges of becoming a new child care operator during the pandemic years and has increased service in rural areas, resulting in more care available across the district. KDSB has proven that it matches or exceeds the efficiency and effectiveness performance measures compared to third party peers, such as a higher occupancy rate and a lower rate of closures due to staff shortages.

KDSB has generated some economies of scale in occupancy costs and program operating costs; it is not the most or least economical operator in the district. DDCC centre staff have relatively high hourly wages, which is inevitable given the union status of DDCC centre staff, but this also provides an economic benefit to the communities in the form of jobs and income for the predominantly female workforce. Some economies of scale in administrative costs have been recognized since KDSB started child care operations, but more work is needed to reduce administrative costs across the DDCC system and to ensure the transparent reporting and separation of DDCC centre administrative costs from KDSB service system manager administrative costs.

Additional spaces are needed to meet demand and reduce waitlists, but there is a risk associated with continued growth in the district being mainly through KDSB's DDCC centres. As KDSB's operations continue to grow, its higher relative wages may further the flight of experienced workers from third party centres, causing potential loss of child care spaces at third party operators due to lack of staffing, which may further fuel the need for higher cost consolidation of child care centres into DDCC

operations.

MNP identified the following recommendations to address identified challenges:

1. Focus on its plan to engage with Post Secondary Institutions to offer a variety of paths to complete an E.C.E. Diploma and post diploma certificate programs.
2. Continue work on improvements to waitlist reporting, including recording a snapshot of waitlist data at the end of each month for performance and demand reporting. In addition, report separate sub-measures for incoming waitlist additions and number of placements made.
3. Conduct an inventory and review of the administrative processes associated with operating its underlying DDCC centres to ensure cost allocation is still accurate and does not include any costs associated with KDSB's role as the Service System Manager.
4. Conduct a review of the administrative tasks occurring at DDCC centres to determine if tasks could be centralized, or if there may be technology solutions that could be implemented to reduce time spent on manual administrative tasks.
5. Continue with the committed expansion plan for new DDCC spaces across the district, including expanded child care options for rural families. Success of the expansion plan should be measured through reductions in the number of children on the waitlist, shorter time spent on waitlists, and increased administrative economies of scale for KDSB.

Based on the findings of the audit, MNP is of the view that KDSB is providing a valuable service, and the 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 or reach as KDSB. The following table outlines the differences in value-for-money observed at a high level:

Audit Pillar	Conclusion(s)
Efficiency	• DDCC centres experience less unplanned closures than third parties • Occupancy rates for DDCC centres have been historically higher than third parties
Effectiveness	• Waitlist data tracking and reporting requires additional improvements to reliably evaluate waitlist management practices • DDCC centres have less identified risks per centre than third parties
Economy	• Salaries and Benefits – DDCC centres have higher hourly wages but have effectively managed overall salaries and benefits costs on a per utilized child care worker (CCW) licensed requirement basis. • Occupancy Costs – No material difference between DDCC and third parties • Operating Expenses - No material difference between DDCC and third parties • Administrative Costs – DDCC is less economical than third parties
Relevance	• DDCC centres offer the same program options as third party operators • DDCC centres provide better access to services for parents in rural areas
Economic Impact	• The economic impact analysis assessed the impact of child care as a service in the district and did not evaluate value-for-money differences in service providers.

Introduction

Background

In January 2024 the Ontario Ministry of Education ("the Ministry") mandated all District Social Services Administration Boards (DSSABs) running child care centres to conduct 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 Kenora District Services Board (KDSB) has engaged MNP to perform this audit in the Kenora district.

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.

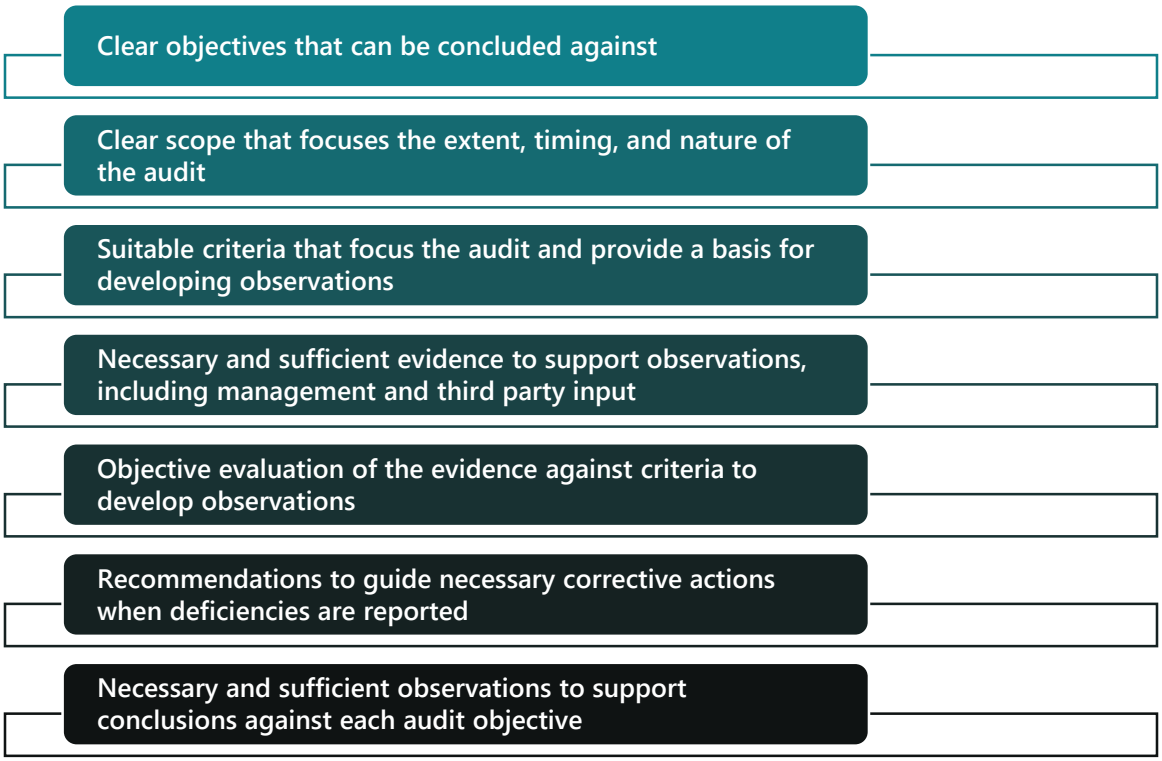
Scope and Methodology

KDSB 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 district-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 district 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 KDSB child care employee wages, parent employment supported by reliable child care, and other relevant factors for the regional economy.

It must be noted that the scope of this VFM audit is focused on KDSB's direct delivered child care (DDCC) centres, and not KDSB's performance as the service system manager in the planning, funding, and administration of early years and licensed child care services in the district. Elements of KDSB's service system manager responsibilities found in this audit are used for contextual purposes only.

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.

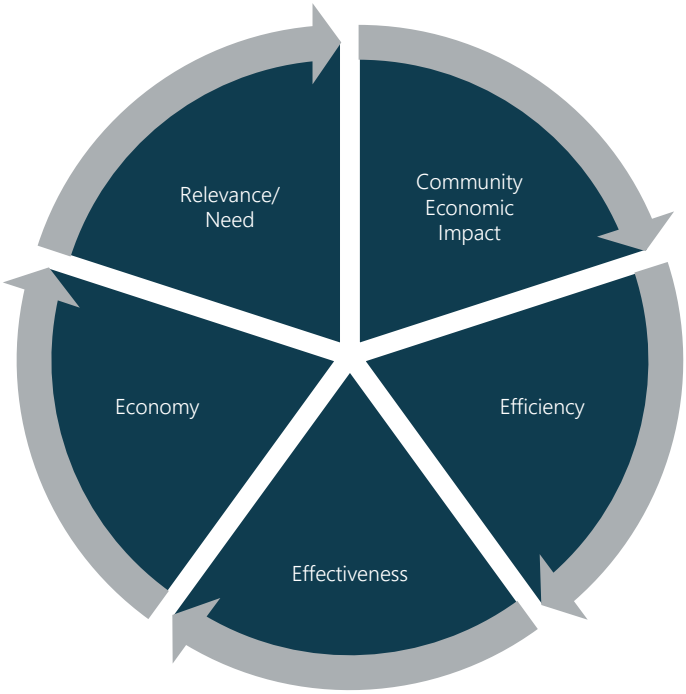
Professional Standards

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 below illustrates the questions, measures, method and information source for each audit criteria.

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?	- Licensed occupancy - Operational occupancy	Compare occupancy rates from DDCC centres to third parties	- District occupancy data - Management Input
Effectiveness	3. Have DDCC centres effectively managed its waitlist and optimized wait times for families?	- Waitlist volume; - Number of children requiring immediate care	Compare changes in waitlist volume from DDCC centres and third parties	- District Waitlist data - Management Input
	4. Are DDCC centres prepared for risk management?	Provincial monitoring results	Compare inspection results from DDCC centres and third parties	- Ministry Inspection data - Management Input
Economy	5. Have DDCC centres met their objective of promoting affordability in child care across the district?	Operating cost per utilized CCW FTE requirement	Comparison of costs from audited financial statements – DDCC centres and third parties	- Audited financial statements - Management Input
	6. Does KDSB generate economies of scale through its administration beyond that of a third party provider?	- Operating cost per utilized ECE requirement - Allocated administration costs	Comparison of costs from audited financial statements from DDCC centres to third parties	- Audited financial statements - Management Input

Audit Pillar	Questions	Measures	Method	Information Source(s)
Relevance	7. Do DDCC centres provide access to different types of care from third party providers?	# of spaces provided by type & district	Comparison of program offerings across municipalities in the district between DDCC and third parties	- Licensed child care spaces data - Management Input
	8. Are there sufficient Special Needs Resourcing program supports in DDCC centres?	- # of staff dedicated to SNR	Comparison of DDCC SNR program capacity to third parties	- District SNR data - Management Input
	9. Are parents receiving the child care services they need, where they need it?	Parent survey results	Stakeholder evaluation of child care satisfaction levels	- Parent Survey - Management Input
Economic Impact	10. What is the economic impact of DDCC services in the district?	- Change in employment due to marginal child care workers - District economic impact	Evaluate the number of employment improvements facilitated through adding additional ECEs in DDCC centres	- Parent Survey - StatsCanada

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 KDSB 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:

- KDSB does not currently collect or report on historical waitlist data, thus an analysis of the magnitude of change in waitlists could not be conducted.

- Waitlist data for third party centres was unavailable. KDSB management noted that it is likely the third party centres have the same children on their waitlist as parents are encouraged to register for all local child care options. As a result, there is no ability to conduct comparison analysis of waitlist management between the two types of centres, and the waitlist data received does not present the full need for immediate care within the district.
- Incident reporting is self-reported – stakeholders have questioned reliability as some centres are more diligent at reporting all incidents (regardless of actual significance) than other centres. For example, a critical incident reported by a centre that a child was left unsupervised may simply be a child briefly not being present for a headcount while being in the washroom. This skews the results of the safety analysis for centres who self-report more incidents.
- Data for Special Needs Resourcing (SNR) is not available for children requiring SNR care, which does not allow for comparison of needs versus resources available.
- The parent survey did not ask parents any questions related to changes in employment. The economic impact analysis extrapolates some results from economic survey data from comparable districts in Ontario to estimate the economic impact of child care in the Kenora district.

Background

Early Child Care Education Landscape

Under the Child Care and Early Years Act 2014[1], 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 2.

Table 2: 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
	Oversee licensed 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 Child care Centres	Licensed by the ministry to operate with varying capacity
First Nations	Directly operate child care and child and family programs

[1] "Law Document English View," Ontario.ca, November 19, 2018, https://www.ontario.ca/laws/statute/14c11.

Partner	Roles and Responsibilities
Urban Indigenous Programs	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 *Early Childhood Educators Act*

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.[2]

As of June 2023, all municipalities in Ontario executed agreements with their licensees. 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.[3]

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.

[2] 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.

[3] 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.

- 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[4] 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).
- 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?”

[4] Law Document English View,” Ontario.ca, November 19, 2018, https://www.ontario.ca/laws/statute/14c11.

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

Table 3: 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

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.[5]

ECE Shortages in Ontario

As the province invests in 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 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

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

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 waitlists are continuing to grow, often into the hundreds.[6]

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 Registered Early-Childhood Educators (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.[7]

District of Kenora

Regional Demographic Information

The Kenora District is located north of the Rainy River District, and northwest of the Thunder Bay and Cochrane Districts and borders the eastern Manitoba border. The largest DSSAB jurisdiction by area, the Kenora District measures 407,000 square kilometers, equal to 38% of Ontario's total land mass. The district includes 9 municipalities and 4 unincorporated territories[8]. Based on the Statistics Canada 2021 Census, the enumerated population of the District of Kenora was 66,000, which represents a change of 0.7% from 2016. This compares to the provincial average population growth of 5.8% and the national average of 5.2%[9].

As of 2021, the Kenora District had 32,915 total private dwellings, 24,818 of which were occupied by usual residents, that is who live in the area full time versus those who are seasonal residents. The surrounding Lake of the Woods region has many seasonal residents who live and/or visit cottage properties in the summer. The average household size in the district is of 2.6.

- The district had a population of 14,065 children aged 0-14 years, representing 21% of the population, compared to 16% in the Province of Ontario.
- The median income among the population was $41,200 in 2020 with a median total household income of $78,500. This compares to a provincial median household income of $91,000.

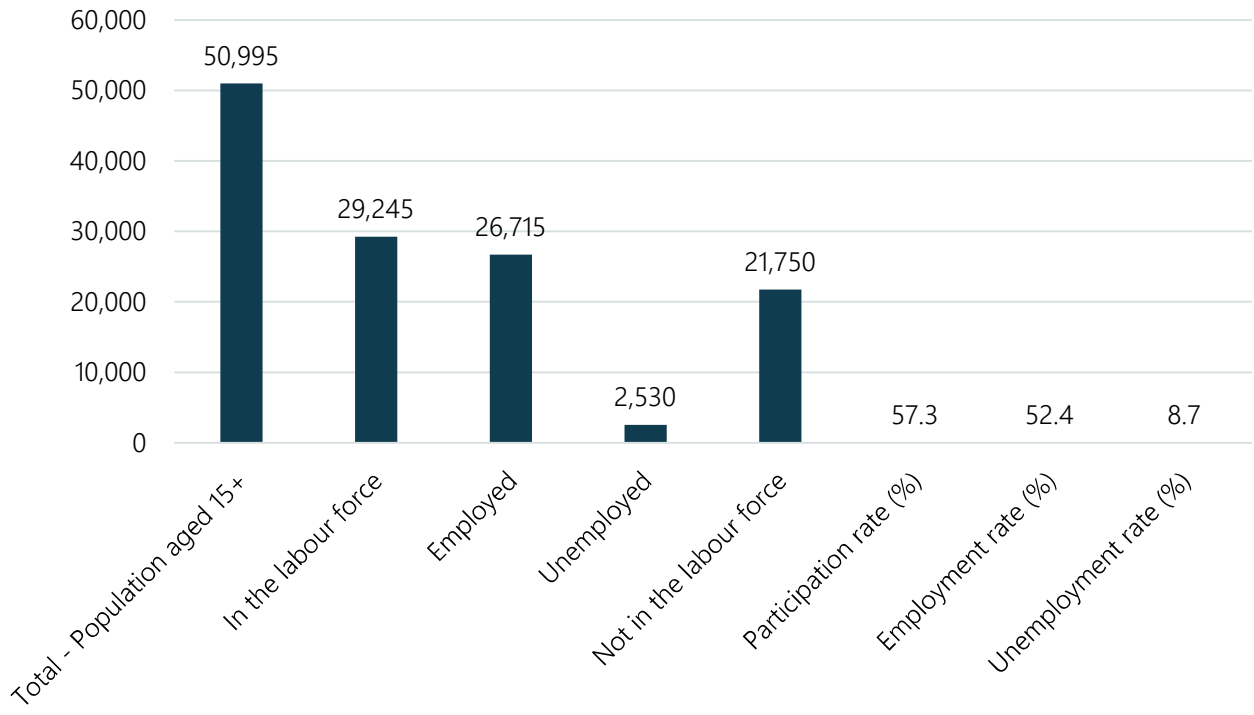
[6] Government Officials Estimate Ontario Could Be Short 8,500 Early Childhood Educators | CBC News," CBC News, January 14, 2023, https://www.cbc.ca/news/canada/toronto/ontario-early-childhood-educator-shortage-1.6714274.
[7] https://www.ontario.ca/page/ontarios-early-years-and-child-care-annual-report-2023#section-13

[8] Kenora District Services Board – About Us, Accessed November 1, 2024, https://kdsb.on.ca/about-us/

[9] 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 labor force status of the Kenora District population aged 15 years or older, based on the 2021 Statistics Canada Census, is depicted in Figure 1.[10]

Figure 1: Kenora District Labour Force Status, 2021



Child Care Providers' Summary

As demonstrated in the map and table below, the Kenora District has a total of 31 child care facilities, including 18 direct delivered child care (DDCC) centres and 13 third party centres. Within the district area, there are a total of 1,476 spaces, 33% and 21% of which are concentrated in the Kenora and Dryden areas, respectively. As of August 2024, KDSB's DDCC centres accounted for 1,045 licensed spaces, or approximately 70.8% of total spaces in the district.

[10] 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 the Kenora District

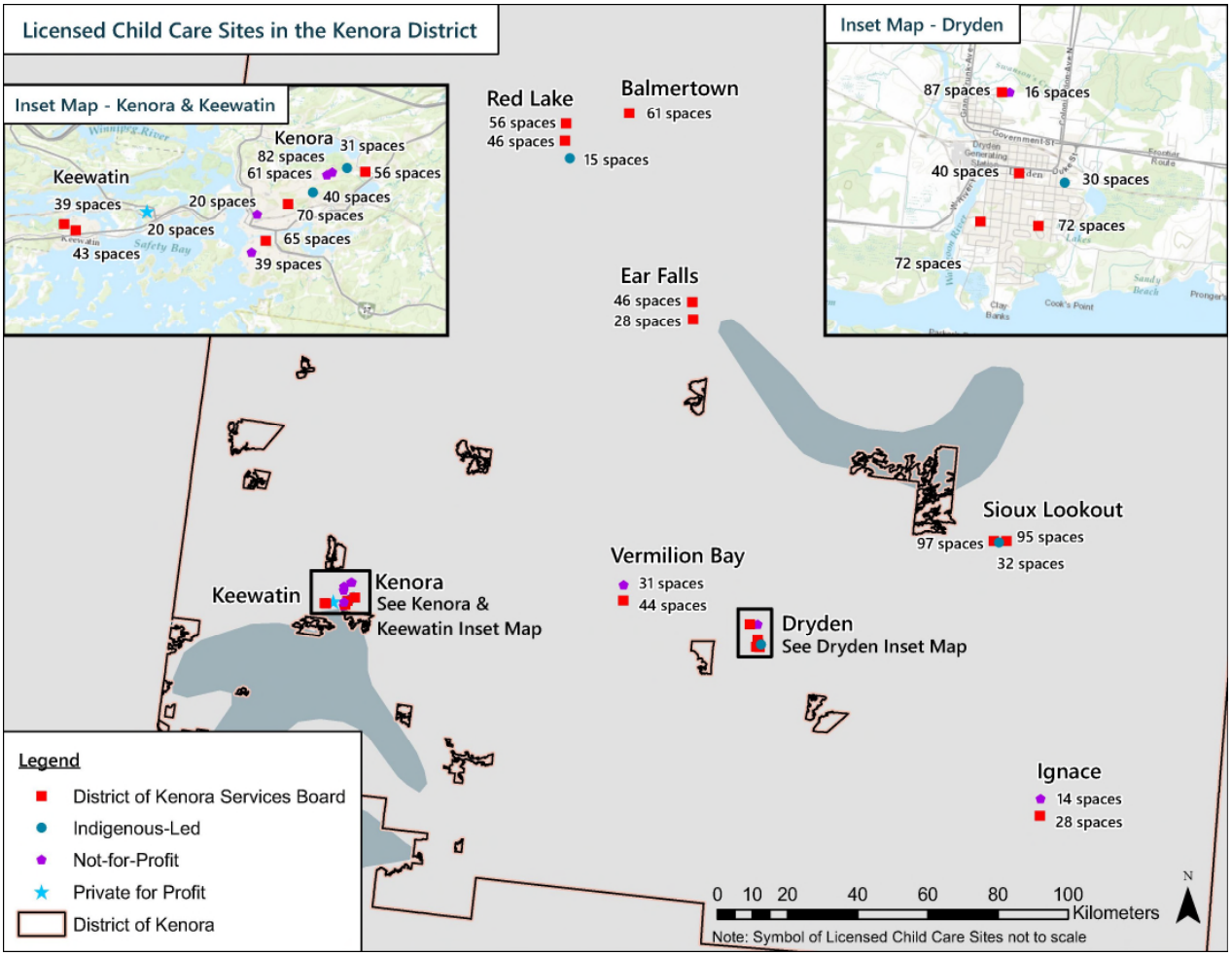


Table 4: Listing of Child Care Centres in the Kenora District

Child Care Site Name	Municipality	Type	Licensed Spaces
DNFC - Homeward Bound	Dryden	Indigenous	30
Gaagagegiizhigook Ganawenimaawasowin Wiigiwaam	Kenora	Indigenous	31
Kenora Anishinaabe-Kweg Aboriginal Head Start Program	Kenora	Indigenous	40
Moozoons Child Care Centre	Red Lake	Indigenous	15
Waninawakang Aboriginal Head Start	Sioux Lookout	Indigenous	32
Dryden Nursery School Co-op	Dryden	Not-for-Profit	16
Ignace Nursery School	Ignace	Not-for-Profit	14
Kid's Zone	Kenora	Not-for-Profit	39
Kid's Zone SMB	Kenora	Not-for-Profit	82

Child Care Site Name	Municipality	Type	Licensed Spaces
Kids' Zone SJP	Kenora	Not-for-Profit	61
Kenora Preschool Playgroup	Kenora	Not-for-Profit	20
Vermilion Bay & Area Nursery School	Vermilion Bay	Not-for-Profit	31
Norman Village Montessori School	Kenora	Private for Profit	20
Open Roads Early Learning Centre	Dryden	KDSB	72
St. Joseph's Early Learning Centre	Dryden	KDSB	72
New Prospect Early Learning Centre	Dryden	KDSB	87
Ear Falls Early Learning Centre	Ear Falls	KDSB	46
Red Lake Early Learning Centre	Red Lake	KDSB	56
Balmertown Early Learning Centre	Balmertown	KDSB	61
St. John's Early Learning Centre	Red Lake	KDSB	46
Albert Street Early Learning Centre	Dryden	KDSB	40
Sioux Mountain Early Learning Centre	Sioux Lookout	KDSB	95
Sacred Heart Early Learning Centre	Sioux Lookout	KDSB	97
King George Early Learning Centre	Kenora	KDSB	65
Evergreen Early Learning Centre	Kenora	KDSB	70
Keewatin Early Learning Centre	Keewatin	KDSB	39
Valleyview Early Learning Centre	Kenora	KDSB	56
St. Louis Early Learning Centre	Keewatin	KDSB	43
Ignace Early Learning Centre	Ignace	KDSB	28
Machin Early Learning Centre	Vermilion Bay	KDSB	44
Spruce Street Early Learning Centre	Ear Falls	KDSB	28
Total			**1,476**

Goals and Objectives of the KDSB 2023-2028 Early Years Service Plan

KDSB developed a five-year plan to ensure that a system of child care and early years programs and services are focused on children and families and promotes the health, safety and well-being of children. The role of KDSB as the service system manager is to plan and manage early years services at the local level and administer funding for licensed child care providers in the district.

KDSB developed its 2023-2028 Child Care and Early Years Service Plan[11] ("CCEY Service Plan") to ensure that child care and early years services are delivered in alignment with its values, mission, and goals, and also set out a specific vision for its child care and early years program. The vision from the CCEY Service Plan is "*KDSB's fully resourced, engaged team and enabling infrastructure will support equitable, responsive services adapted to each community's needs. Recognized as a catalyst for positive change by our communities and partners, in five years KDSB will have contributed to improved community well-being and belonging.*"

KDSB developed this plan in consultation with parents, partners, and employers to ensure it reflects the unique needs of children and families in communities and rural areas of the District. The CCEY Service Plan established 8 key priorities, aligned with KDSB's District-wide strategic plan. Each aim included specific goals and actions to help realize the priorities outlined in the plan.

Appendix C details the 8 priorities and their respective goals.

Child Care and Early Years (CCEY)

The KDSB upholds standards in child care through its CCEY division. The CCEY division of KDSB is responsible for the district's family resources, early learning, and child care system for children from birth to 12 years of age which includes the following:

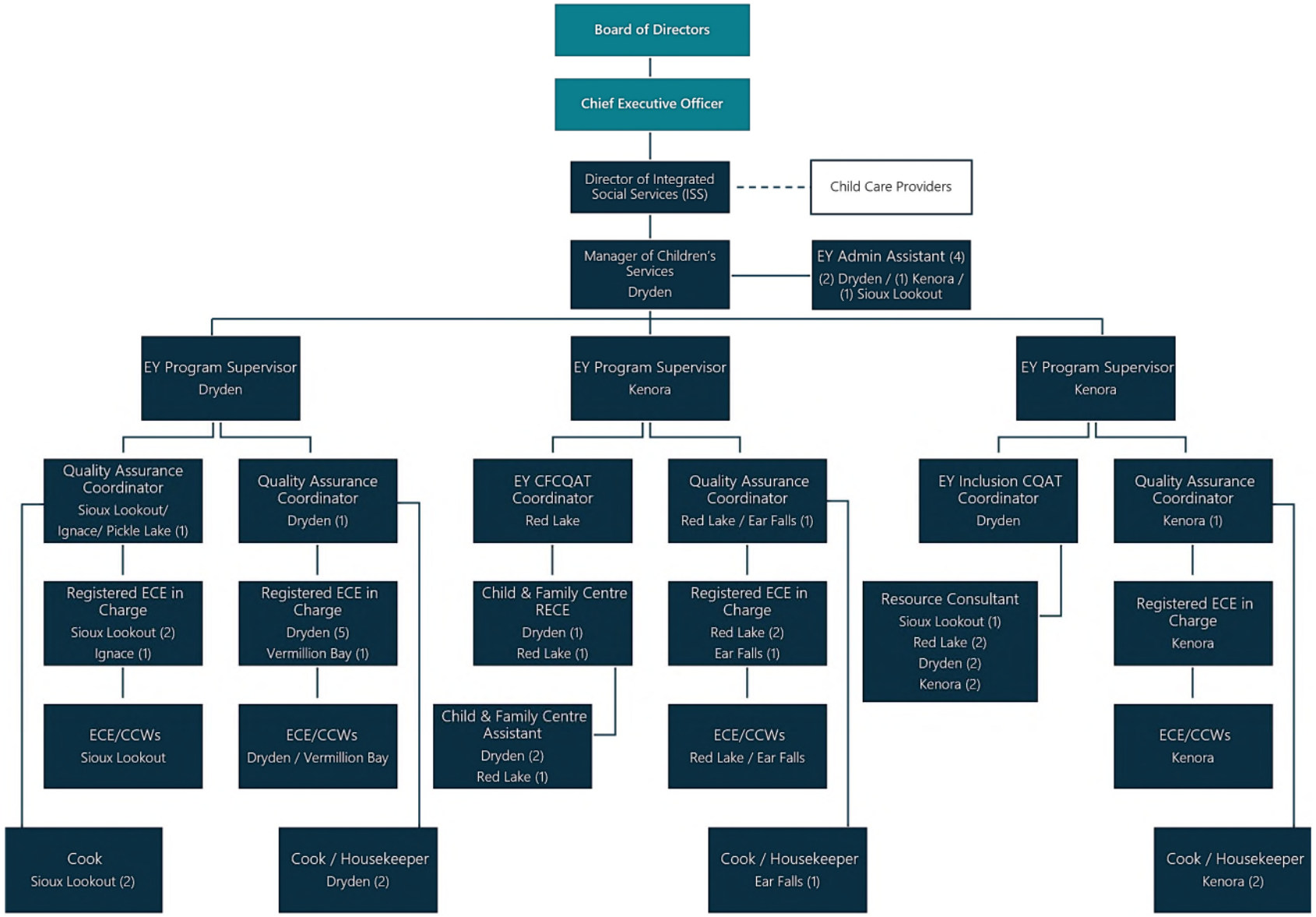
- Child Care Fee Subsidy

[11] Kenora District Services Board 2023-2028 Child Care and Early Years Service Plan ..., accessed November 14, 2024, https://kdsb.on.ca/wp-content/uploads/2024/03/KDSB-Child-Care-and-Ealy-Years-Plan-2023-to-2028-with-Appendix_RV1.pdf

- Licensed Early Learning and Child Care
- Special Needs Resourcing
- Provincial Child Care Wage Enhancement Grant
- Child and Family Centres
- Early Years Community Planning and Knowledge Mobilization
- Planning and Service Coordination Tables for Children and Families

The organizational chart for the CCEY was provided by the district (Figure 3). This chart outlines the structure and roles within the division. Director, Manager, and Supervisor roles are partially responsible for KDSB's responsibilities as the service system manager. Branches and roles related to KDSB's activities as the service system manager, such as Integrated Social Services (ISS), Quality Assurance staff, and Resource Consultants, have been excluded from the scope of this audit.

Figure 3: Child Care and Early Years Organizational Structure



Findings & Recommendations

Efficiency

1. Are DDCC's reliably open for services?

Findings

An analysis of days individual centres had to close since 2021 was conducted to determine differences in DDCC and third party centres' abilities to stay open for services. Closure days were classified as closures due to staff shortages or uncontrollable closures. Staff shortage closures include days when a centre had to close due to staff illnesses, time off, and/or a lack of available casual staff to maintain ratios. Uncontrollable closures include days where a centre had to close for reasons outside of the centre's control, such as severe weather, utility shutdowns, or COVID-related closures. Uncontrollable closures are not included in the closure rate in determining the reliability of staying open for services.

The analysis of closures in the 18 DDCCs showed 14 individual centre closure days in 2023, 3 of which were due to staff shortages. Based on a standard operating year of 260 days across all centres this represents 0.064% closures due to staff shortages in 2023. This could otherwise be stated as out of 260 child care operating days, parents could expect a closure due to staff shortages approximately 0.2 days at a KDSB centre. Comparatively, third party centres showed 3 closures across 13 centres in 2023, all due to staff shortages either due to staff illnesses, time off, and/or a lack of available casual staff with a closure rate of 0.089%.

Figure 4: KDSB Child Care Centre Closures Due to Staff Shortages, 2021-2023

Provider Type/Reason	2021	2022	2023	Total
KDSB	**2**	**3**	**14**	**19**
Staff Shortages	*1*	*1*	*3*	*5*
Uncontrollable Closures	*1*	*2*	*11*	*14*
Staff shortage closure rate per centre	*0.021%*	*0.021%*	*0.064%*	*0.036%*
Third Party	**3**	**5**	**3**	**11**
Staff Shortages	*1*	*1*	*3*	*5*
Uncontrollable Closures	*2*	*4*	*-*	*6*
Staff shortage closure rate per centre	*0.030%*	*0.030%*	*0.089%*	*0.049%*

Taking the number of centres into account over 3 years (18 KDSB and 13 third party), KDSB averaged 0.036% closures due to staff shortages while third party centres had 0.049% closures per centre, showing DDCC centres are slightly more efficient at staying open than their third party counterparts, however KDSB's advantage in this regard is relatively immaterial.

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 child care workers (CCWs). Operating capacity may be less than licensed capacity based on staff availability or a centre's choice to operate under licensed capacity due to low demand for a program, such as in rural communities with lower populations.

KDSB has 18 direct delivered child care centres with a licensed capacity of 1,045 spaces, requiring 104 CCW full-time equivalents (FTEs) at full capacity based on the legislated staff-to-child ratio.

The 13 third party centres had a combined licensed capacity of 431 spaces, with a CCW requirement of 52.2 at capacity. Table 5 summarizes the requirement for both KDSB and the third parties.

Table 5: Child care Capacity, 2024

Age Category	Staff-to-Child Ratio	KDSB Licensed Capacity	Combined Third Parties Licensed Capacity
Infant	3:10	10	18
Toddler	1:5	135	70
Preschool	1:8	200	182
Kindergarten	1:13	247	26
Primary/Junior School Age	1:15	423	75
Family Age	1:15	30	60
Total Child Spaces		**1,045**	**431**
Total CCW Requirement		**103.7**	**52.2**

Occupancy

Occupancy is a measure of space utilization in comparison to capacity. Licensed occupancy is calculated using the following formula with the licensed capacity as the denominator.

$$Monthly\ Licensed\ Occupancy\ Rate = \frac{Monthly\ Average\ Daily\ Attendance}{Monthly\ Licensed\ Capacity}$$

Table 6, from KDSB's CCEY Service Plan, shows the licensed occupancy rates of each age group for all

child care centres within the district for 2022 and 2023[12]. For each age group, occupancy rates have either increased or remained consistent between 2022 and 2023.

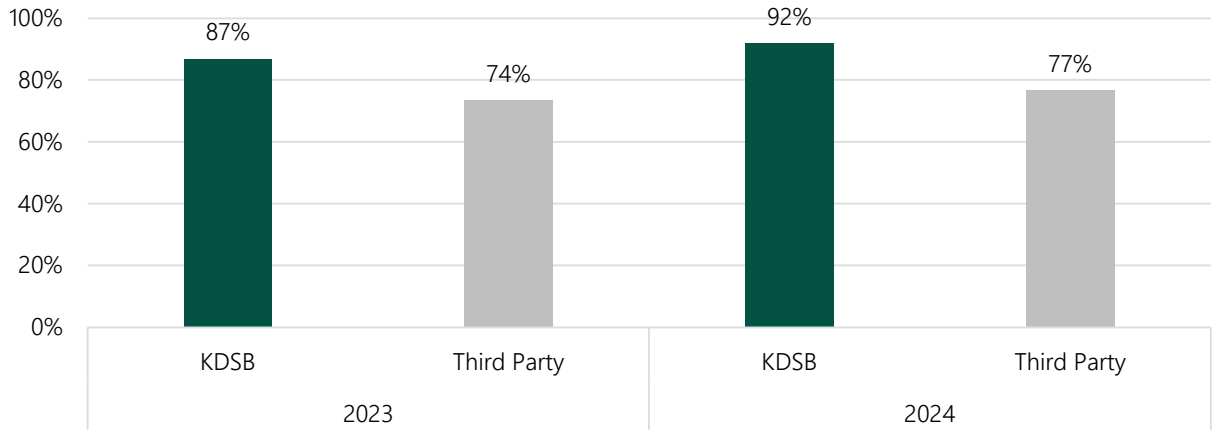
Table 6: Licensed Occupancy Rates (2022-2023)

Age Category	Licensed Occupancy - 2022	Licensed Occupancy - 2023
Family*	73%	78%
Infant	61%	61%
Toddler	69%	80%
Preschool	70%	73%
Kindergarten	33%	40%
School Age	48%	65%

**Family age group capacity shifts based on the age of attendees in the room. For example, a family age room licensed for 15 spaces will rarely have 15 attendees, as the capacity of the room will shift based on the required staff-to-child ratio. A family age room with any number of infants or toddlers will have a lower operating capacity than 15.*

The analysis conducted for this audit focused on operating occupancy, as multiple centres in the district operate at a lower capacity than their license allows for a variety of reasons. Reviewing more recent occupancy results on an operating occupancy basis (Figure 5), third party operating occupancy levels were lower than DDCC centres in both 2023 and 2024 (first 9 months of 2024). DDCC centre operating occupancy increased by 8% from 2023-24 while third party operating occupancy rates increased by 3%. Among both DDCC centres and Third Party centres, the infant age group represented the lowest operating occupancy for both years and was the only age group that fell below 60%. Although demand for child care has increased over the years, KDSB has kept up with the increasing demand for chid care spaces as demonstrated by operating occupancy rates at 92% in 2024.

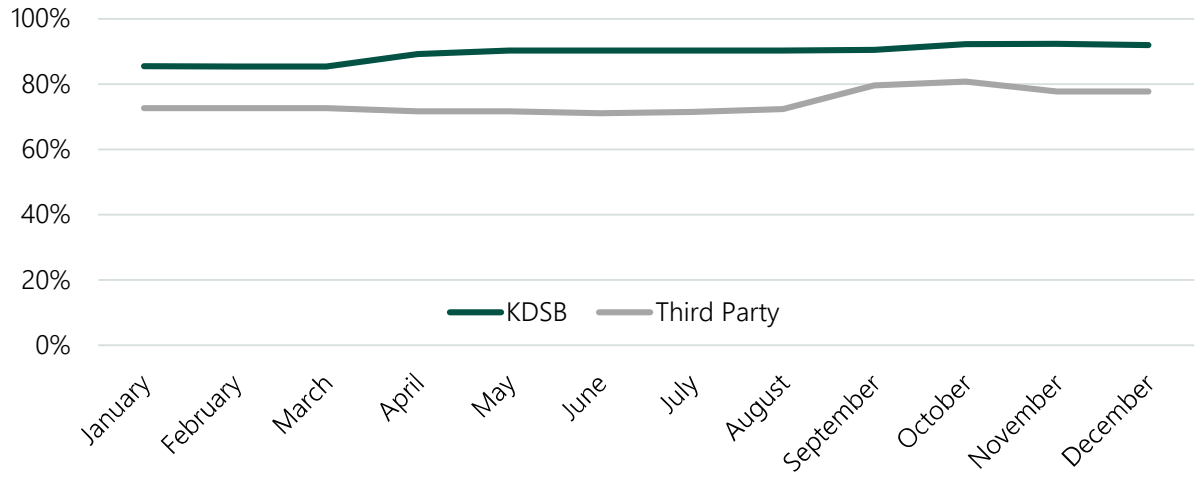
Figure 5: Annual Average Operating Occupancy Rates by Provider Type



[12] Kenora District Services Board Child Care and Early Years Service Plan

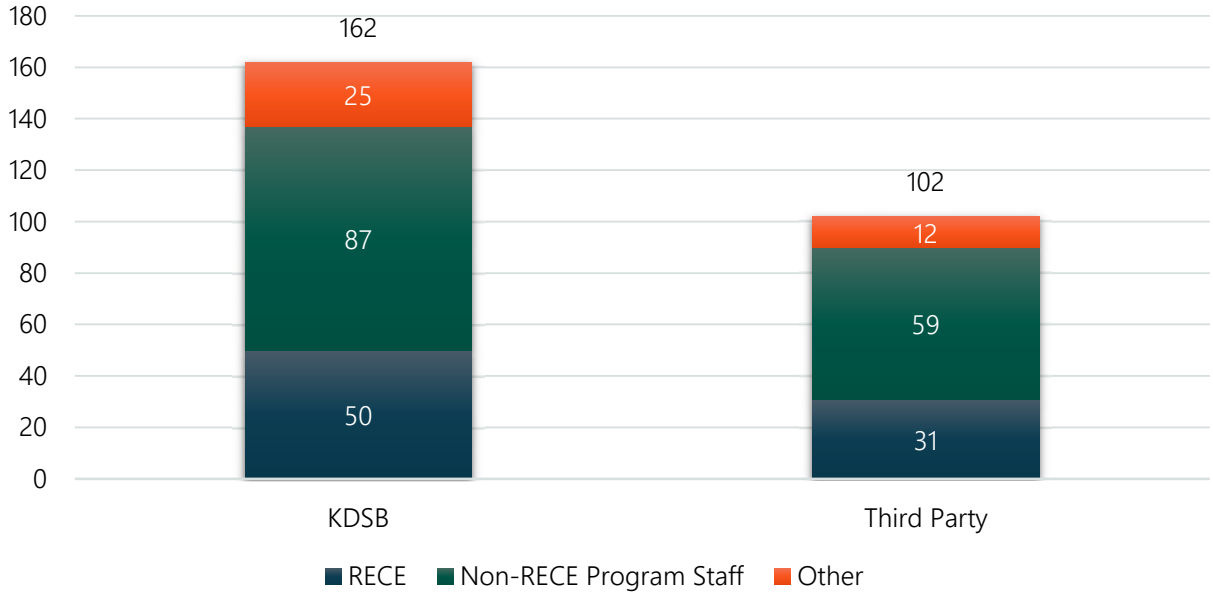
Figure 6 shows the average occupancy by calendar month in 2023, showing minimal fluctuation due to the time of year.

Figure 6: Average Operating Occupancy by Month, 2023



As mentioned earlier, DDCC centres require a total of 104 CCW FTEs to operate at full capacity, according to staff headcount data received by KDSB and shown in the figures below, there were 50 ECE staff employed in 2024 and 87 non-ECE program staff for a total of 137 CCW staff. The "other" staff category includes cooks, custodians, administrators and other staff. Only 69 CCWs were full-time with and additional 68 workers defined as casual. Comparatively, third party centres require 52 CCW FTEs to operate at full capacity and have 31 ECE staff and 59 non-ECE program staff. Information to calculate FTEs for third party operators was unavailable for comparison.

Figure 7: Direct Delivered Child Care Centre Staff Headcount, 2024



Staff interviews revealed that insufficient staffing resources is the primary constraint on centres' ability to fill spaces efficiently, as current operating capacity is less than licensed capacity, leading to lower licensed occupancy rates and thus lower utilization of child care capacity in the district.

Recommendations

Recommendation 1

KDSB is already aware that recruitment and retention of qualified ECE staff is a priority for the district as noted in their 2023-2028 Child Care and Early Years Plan. It is recommended that KDSB focus on its plan to engage with Post Secondary Institutions to offer a variety of paths to complete an E.C.E. Diploma and post diploma certificate programs to improve the pool of qualified applicants in the district.

Effectiveness

3. Have DDCC centres effectively managed their waitlists and optimized wait times for families?

Findings

There were 753 children on combined waitlists for KDSB's DDCC centres in August 2024. This included 203 infants, 148 toddlers, 136 pre-school, and 113 school age children (Figure 8). Of those on the waitlist, 561 (74%) required immediate care as of November 2024 based on the desired start dates indicated by parents.

Waitlist information for third parties was unavailable for review. However, KDSB encourages parents to apply to all local child care options, so there is an assumption that there would be significant duplication of children between KDSB and third party waitlists.

Additionally, waitlist data at historical points in time has not been captured, therefore an assessment of growth or reduction in the waitlist could not be conducted.

Figure 8: Combined KDSB Waitlist Count by Age Category

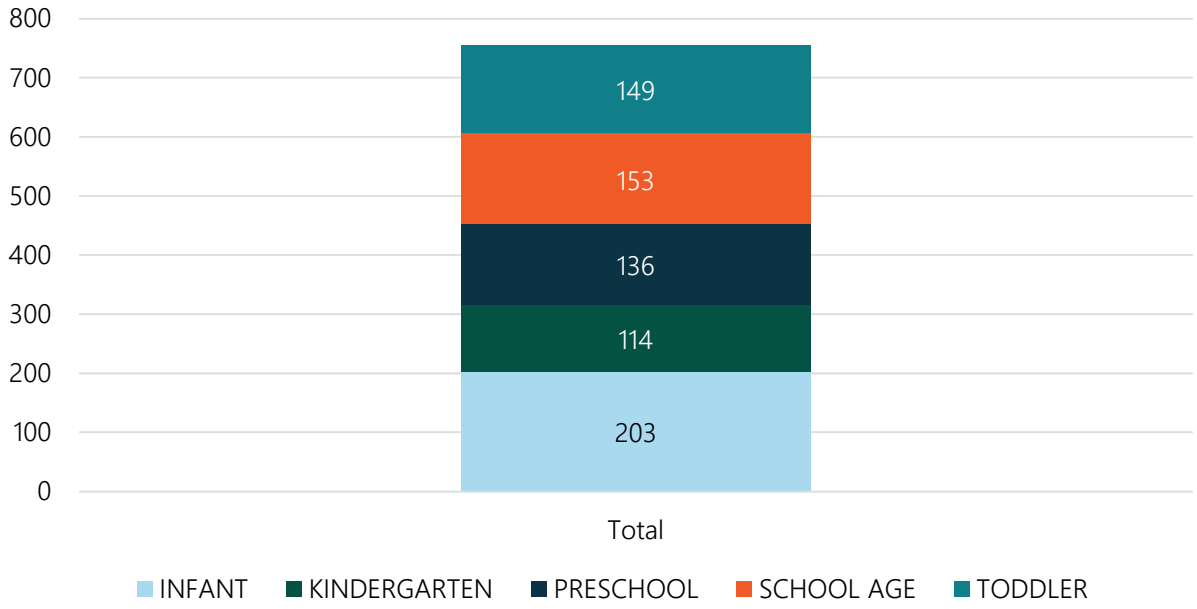
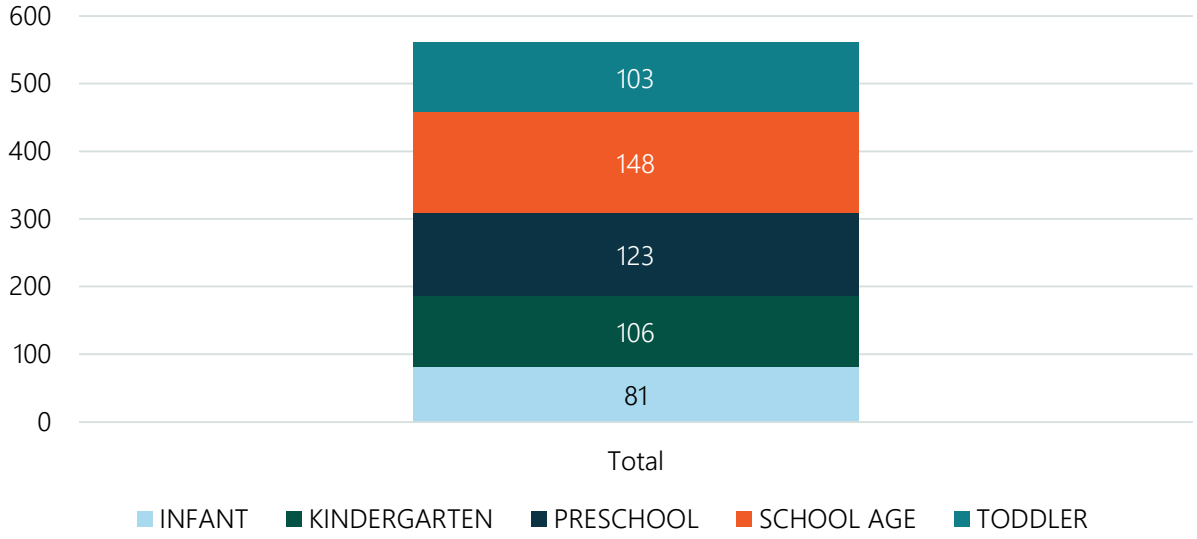


Figure 9: Children on Waitlist Requiring Immediate Care, November 2024



Operation of programs are based on needs identified from the waitlists.[13] As per the CCEY Service Plan, programs may have a greater licensed capacity, but all children may be served by maximizing and leveraging the utilization of spaces in other age groups. This information is compiled with that consideration. Example: A program is licensed for a Kindergarten Group of 13 and School-age Group of 15, however the need for care in the community is addressed by utilizing a 20% mix and ensuring

[13] KDSB Five Year Plan

programs are functioning with efficiency.

The ability to offer additional programs and space is primarily based on the ability to secure RECEs or trained staff that could receive Director Approval. Each program grouping requires one RECE or Director Approved child care worker to run the program, where a grouping may range from 5 toddlers to 15 school aged children.

Waitlist management is currently the responsibility of each service provider, with plans for KDSB to develop and maintain a centralized waitlist in its capacity as service system manager. Independent management of waitlists can cause confusion and frustration for parents and lead to overall inefficiencies related to centres' abilities to fill open space. With the current system there is an assumption that families may have children on multilple waitlists, causing duplication and potential misrepresentation of regional demand. A centralized waitlist could simplify the process for parents and provide KDSB with a better sense of care needs in each community.

Based on results from the parent survey, parents who were on waitlists waited, on average, 17.3 months to access care, most parents stating they waited approximately 18 months to 2 years. Many parents opted to join the waitlist for care during pregnancy.

KDSB is aware that reducing the number of children on waitlists is key to increasing access to child care in the district and has addressed the need for a centralized waitlist management system in section 3 of its CCEY Service Plan. Following through on plans to centralize waitlist management as the service system manager for the district is expected to generate multiple benefits, including:

- Improved efficiency by offloading waitlist management responsibilities from the DDCC centres.
- Presentation of a single-source of truth to parents looking to enrol children.
- Improved reporting for decision-makers on the need for expansion of spaces.

Recommendations

Recommendation 2

Continue work on improvements to waitlist reporting, including recording a snapshot of waitlist data at the end of each month (or other reporting period at KDSB's discretion) for performance and demand reporting. Reporting separate sub-measures for incoming waitlist additions and number of placements made will provide additional context to the changing supply and demand for child care as KDSB follows through on its DDCC centre expansion plans (total change in waitlist by period = number of new incoming additions less number of children placed).

4. Are DDCC centres prepared for Risk Management?

Findings

As many stakeholders identified, one of the key risks remains the shortage of child care. Without sufficient child care options, job seekers in the district, 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.

KDSB management noted their handling of child care services during the pandemic and through the transition of spaces to DDCC from a third party operator leaving the child care space demonstrate the organization's risk management strategies during emergency situations. The District was at risk of losing child care services for 3 to 6 months in many communities had all the third party operators stopped their services when they intended to. When a space closes, the service provider must wait 90 days before it can be re-licensed, which would have further exacerbated the length of closures. The transfer of services to KDSB allowed for a smoother transition, ensuring child care services remained intact and generally uninterrupted for most communities, and avoiding the loss of employment for 116 staff. The transfer of services occurred during the pandemic and KDSB was able to adapt to the required changes as well as provide emergency child care services.[14]

Child Care and Early Years Service Plan

KDSB's first CCEY Service Plan was developed last year (2023), which covers the 5-year period from 2023 to 2028. The plan is detailed and lays out measures and key performance indicators for each priority (8 in total), but there is no mention of risk management or mitigation strategies. Part of the CCEY Service Plan outlines the addition of 1,004 new child care spaces to the district throughout the plan period, with most spaces being added through new and expanded DDCC centres.

Moving forward, an annual update would be a valuable tool for KDSB in its role as the service system manager to guide the District's plans given recent changes to the child care funding environment. Feedback from community members, local businesses, and service providers indicates a stronger desire for greater involvement in the planning process for the CWELCC program.

Child Care Inspection Analysis

Childcare facilities in the KDSB district are all subject to an inspection multiple times 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.

Some child care staff have questioned the reliability of comparing self-reported risk 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, they went to the bathroom without informing their CCW), or cleaning solutions being momentarily left in reach of

[14] https://kdsb.on.ca/fr/emergency-child-care-services-available-in-the-kenora-district-for-eligible-workers/

children, thus it may be easy for some CCWs to not self-report these seemingly minor occurrences.

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. Per Table 7, from January 2021 to June 2024, KDSB centres had a total of 21 inspection risks identified across 18 centres, including 5 critical risks, compared to 47 total inspection risks in third party centres. Weighting critical risks based on relative size (number of spaces offer), the KDSB centres recorded 0.02 critical risks per space compared to 0.11 in third party centres. All identified risks at KDSB centres were marked resolved by the inspector.

Table 7: Total Inspection Risks Identified, January 2021 – June 2024

Total Risks	Third Party (13 Centres)	KDSB (18 Centres)
Critical Risks	8	5
High Risks	10	9
Moderate Risks	20	4
Low Risks	9	3
Total Risks	47	21
Critical Risks / Licensed Spaces	0.11	0.02

Assuming the self-reported data accurately reflects the number of risks in a centre, DDCC centres have fewer overall risks as well as less critical risks per licensed space than third party operators.

Economy

5. Have DDCC centres met their 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:

1. KDSB uses consolidated financial reporting for all direct operated child care costs. Costs have not been allocated to individual DDCCs and thus cost efficiency of individual centres cannot be evaluated without an in-depth financial audit or activity-based costing exercise.
2. Cost per space differs based on the programs offered. That is, it is inherently more costly to offer an infant space than a kindergarten 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 CWELCC-eligible spaces (children under 6 years old) than third parties (see Question #7).

The chosen measure for comparing affordability between DDCCs and third party centres is the total operating cost per utilized CCW space. This measure compares DDCCs to third parties on an equal basis as it accounts for the staff-to-child ratio at operating capacity. Dividing the cost per CCW FTE requirement 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 FTE will be compared to the aggregate third party cost per ECE. The formula can be visualized as follows:

$$Operating\ Cost\ per\ Utilized\ CCW\ FTE\ required = \frac{(Operating\ Costs/Required\ CCW\ FTE)}{Average\ Annual\ Occupancy\ Rate}$$

Financial results were unavailable for all third party centres. The VFM audit used financial information from the following child care providers deemed most comparable to KDSB's DDCC operations:

- FIREFLY Child Care Centres – FIREFLY is a not-for-profit organization. The review period included 6 child care centres from 2018 to 2021, and 5 child care centres in 2022, with a peak of 251 child care spaces in 2020 ranging from Toddler to School Aged children. The remaining 5 FIREFLY centres transitioned ownership of its centres to KDSB in October 2022 as an alternative to closing the centres. FIREFLY still operates EARLYON programs in the district.
- Kid's Zone Centres – The Kenora Association for Community Living (KACL), a not-for-profit organization, operates 3 child care centres under the "Kid's Zone" banner. KACL is the best comparator to KDSB in the district as it is the second largest child care operator, operating 3 centres with 183 child care spaces across all age categories.

The comparison analysis in Table 8 provides context to the changing child care landscape in the district from 2020 to 2023, with KDSB growing from 231 to 941 licensed spaces and quickly becoming the largest child care provider in the district. It also shows that KDSB has achieved some economies of scale as it has grown, as costs per CCW declined each year except for 2023. On a direct comparison basis, KDSB has generally been more economical than KACL, but was less economical than FIREFLY.

Table 8: Operating Cost per Utilized CCW FTE Requirement

Operator / Year	Total Annual Operating Costs	Licensed Spaces (prorated)	CCW FTE Req. (prorated)	Operating Cost per Gross CCW Req.	Average Annual Occupancy Rate*	Operating Cost per Utilized CCW FTE
KDSB						
2020	$2,504,162	231	21	$119,246	87%	$137,064
2021	$4,486,585	463	46	$97,534	87%	$112,109
2022	$6,165,559	680	70	$88,079	87%	$101,241
2023	$9,464,907	941	94	$100,691	87%	$115,736
KACL						
2020	$2,171,299	184	23	$94,404	85%	$111,064
2021	$2,697,631	184	23	$117,288	85%	$137,986
2022	$2,323,439	183	22	$105,611	85%	$124,248
2023	$2,615,145	183	22	$118,870	85%	$139,847
FIREFLY						
2020	$1,661,907	250	22	$75,541	92%	$82,110
2021	$1,820,620	250	21	$86,696	92%	$94,235
2022	$819,201	127	13	$63,015	92%	$68,495

**Occupancy rates prior to 2023 were largely unreliable due the impacts of the pandemic. This analysis uses the most recent annual average operational occupancy rate for each provider applied retroactively.*

The reasoning for the discrepancy can be further broken down by expense category (Table 9).

Table 9: Operating Costs per Utilized CCW FTE Requirement by Expense Category

Operator / Year	Salaries and benefits	Occupancy costs	Operating expenses	Administration	Total cost per Utilized CCW FTE
KDSB					
2020	$103,923	$8,546	$13,165	$11,429	$137,064
2021	$88,823	$6,970	$7,483	$8,833	$112,109
2022	$77,631	$5,018	$8,272	$10,320	$101,241
2023	$90,485	$4,659	$10,736	$9,857	$115,736
KACL					
2020	$90,455	$8,663	$8,365	$3,581	$111,064
2021	$104,311	$12,877	$13,969	$6,828	$137,986
2022	$91,679	$7,659	$17,123	$7,786	$124,248
2023	$100,458	$20,699	$14,748	$3,942	$139,847
FIREFLY					
2020	$70,284	$2,696	$7,374	$1,756	$82,110
2021	$83,396	$4,066	$5,491	$1,281	$94,235
2022	$59,582	$3,833	$4,084	$996	$68,495

Salaries and Benefits

KDSB's salaries and benefits cost per utilized CCW FTE requirement became progressively more economical from 2020 to 2022 but increased 16.6% in 2023. The increase is mainly due to a 57% increase in total salary cost to $7.4 million in 2023 from $4.7 million in 2022, while only increasing child care spaces by 38%. KDSB's labour costs for DDCCs comprised 72% of total child care centre expenses.

KDSB's salaries and benefits cost per utilized CCW FTE requirement was more economical than KACL's by an average of 8.4% over the 4-year review period. Since 2021, KDSB's salaries and benefits have been on average 15.5% more economical.

FIREFLY was the most economical during the review period for several reasons:

- FIREFLY's values were calculated using its 2019 occupancy rate as it was the last normal year of operations. The 92% occupancy rate results in a higher efficiency quotient, resulting in lower labour cost per utilized CCW FTE requirement.
- FIREFLY consolidated operations prior to scaling down and transferring operations to KDSB by closing 1 centre and transferring half of its spaces to another, resulting in lower overall headcount.
- 2022 spaces have been prorated based on half a year of operations. In reality, staff likely left

As a result of its rapid growth and consolidation of other centres, KDSB's DDCC centres employ CCW staff associated with 3 separate local unions, as well as non-union staff in administrative and supervisory roles. Approximately 56% of KDSB staff are unionized through IBEW, 25% through OPSEU, and 19% through CUPE. Having multiple unions increases the cost of bargaining for KDSB, but also results in some efficiencies such not losing all child care staff to any single union striking.

Table 10 provides an outline of KDSB's non-unionized wages and the 3 local union wage classifications for 2024. Hourly wages for non-unionized employees working with some third party providers were unavailable for review, but per management interviews are assumed to be lower than KDSB and union rates. Higher hourly wages do not necessarily imply cost inefficiency, as evidenced in the labour cost comparison to KACL.

Table 10: Hourly Wage Comparison

Position	KDSB (non-Union)	CUPE	IBEW	OPSEU
Cook	-	$27.57	$25.11	$24.15
Child Care Worker Assistant	-	$21.21	$21.43	$20.60
Child Care Worker 2 - 4	-	$28.02	$25.11 - $27.84	$24.15 - $26.75
Unregistered ECE	-	$29.76	-	-
RECE	-	$31.53	$30.13	$28.96
RECE Mentor	-	-	$31.09	$29.88
SNR Consultant	-	$31.97	$32.36	$31.12
RECE In-Charge	$35.23	-	-	-
Administrative Assistant	$35.19	-	-	-

Occupancy Costs

Occupancy costs include all expenses related to the tenancy or possession and upkeep of the child care properties. This includes rent, mortgage costs, utilities, and repairs and maintenance.

KDSB has progressively reduced its occupancy costs per utilized CCW FTE requirement each year, for a total reduction of 45.5% between 2020 to 2023. Occupancy costs are KDSB's lowest proportion expense category of total costs, comprising 4% of total DDCC centre costs. Reasons for KDSB's cost economy in this category include:

- KDSB, in its capacity as the Service System Manager, negotiates with the school board for all centres located in or associated with schools. Leveraging KDSB's relationship with the school board is a benefit for all providers in the district.
- The transition of the FIREFLY centres to KDSB's operations resulted in lower average occupancy costs for KDSB, as FIREFLY had the lowest occupancy costs of the reviewed operators, as well as relatively low repairs and maintenance spending.

In comparison, KACL's occupancy costs averaged 120.8% higher than KDSB's costs over the review period. KACL's high costs are amplified by significant repairs and maintenance expenses incurred in 2021 and 2023. Excluding these repairs and maintenance costs, which may have been capital in nature, KDSB's occupancy costs would still have been 206% more efficient than KACL's costs in 2023.

Operating Expenses

Operating expenses include all costs associated with day-to-day operations of the centres, including program supplies, food, cleaning supplies and janitorial costs, staff training and travel, and other miscellaneous expenses.

KDSB's operating expenses fell by 43% in 2021 due to reduced operations during the pandemic. Costs progressively increased in 2022 and 2023 due primarily to high inflation but were still more economical

on a per utilized CCW FTE requirement than the highest cost year of 2020.

Over the 4-year review period KACL's operating expenses averaged 48.7% higher than KDSB, suggesting that KDSB can acquire goods and services for operations at a more economical rate.

FIREFLY's program costs declined progressively as it wound down its operations and transferred over to KDSB. FIREFLY's spending fell across most expense categories from 2020 to 2022, including staff training, communications, program supplies, and IT operations, as the operator reduced its overall investment in the future operations of the program and is thus not a reliable comparator for value-for-money in this category.

Administrative Costs

Administrative costs include office costs, professional services (e.g. legal and accounting), and allocated costs from central administration. The administrative allocation for KDSB in this analysis excludes amounts for Integrated Support Services (ISS) and other programs that are funded as part of KDSB's responsibilities as the Service System Manager for child care in the district. That is, only administrative costs directly related to DDCC centre operations have been considered.

KDSB had the highest administrative costs, being on average 44% higher than KACL over the review period. KDSB's administrative costs per CCW FTE requirement fluctuated over the review period, but overall dropped 13.8% from 2020 to 2023. KACL also has an allocated administrative cost from its central administration, but overall spent approximately 40% of what KDSB spent in 2023 per CCW FTE requirement.

Cost Analysis Summary

On aggregate, KDSB's DDCC centres appear to be more economical than KACL, the next largest provider of child care spaces in the district, although some improvement could be made to administrative costs (see Question #6).

6. Does KDSB 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, KDSB may achieve some economies of scale compared to third party operators as it operates 18 centres in the district, with the next largest operator (KACL) operating only 3 centres.

As noted in Question #5, KDSB's economies of scale are evident in staffing and occupancy costs, but it does not appear the organization has been able to generate any material economies of scale from its centralized administration. DDCC centres had total direct and allocated administration costs of $806,095 in 2023, or approximately $44,783 per centre, compared to KACL's $30,758 in administrative costs per centre.

Contributing to high administrative costs is KDSB preparing for the expansion of DDCC spaces per its CCEY Service Plan. Management states that administrative costs are not expected to increase incrementally as new spaces are added. Existing administrative costs will be distributed across more spaces, thereby achieving administrative economies of scale as the expansion plan continues.

Each DDCC centre has one RECE In-Charge that is responsible for centre oversight and some administrative tasks.

Recommendations

Two potential recommendations can be made related to KDSB's high administrative costs:

Recommendation 4

Given its recent growth, KDSB should conduct an inventory and review of the administrative processes associated with operating its underlying DDCC centres to ensure cost allocation is still accurate and does not include any costs associated with KDSB's role as the Service System Manager. Costs that cannot be directly tied to DDCC operations should remain with KDSB central administration as the DSSAB receives separate funding for this function.

Recommendation 5

A review of the administrative tasks occurring at DDCC centres should be conducted to determine if tasks could be centralized, or if there may be technology solutions that could be implemented to reduce time spent on manual administrative tasks such as processing of parent fees and subsidies.

Relevance

7. Do DDCC centres provide access to different types of care from third party providers?

Findings

KDSB directly operates 1,045 child care spaces of the 1,476 total licensed spaces in the district (Table 11). KDSB operates approximately 86.9% of spaces for school age children (kindergarten and primary/junior school age), which represents the majority (64.1%) of the spaces operated by KDSB's DDCC centres.

Table 11: Spaces by Age Category, 2024

	KDSB	Third Party	Total	DSSAB % of Total
Infant	10	18	28	35.7%
Toddler	135	70	205	65.9%
Preschool	200	182	382	52.4%
Kindergarten	247	26	273	90.5%
Primary / Junior School Age	423	75	498	84.9%
Family Age Group	30	60	90	33.3%
Total	**1,045**	**431**	**1,476**	**70.8%**

Both service types provide spaces for all age groups, though KDSB's reach extends to more rural communities. On average, KDSB centres have 58 spaces per site, while third parties average 33.

There are also spaces within the district's 1,476 child care spaces designated for cultural program offerings, specifically 113 Indigenous led spaces and 8 Francophone spaces. KDSB plans on adding 55 additional Francophone spaces in DDCC centres by 2028. The CCEY Service Plan also lists a goal for the expansion of Indigenous led spaces, but these will be added through third party operators working with KDSB as the Service System Manager and program funding available for self-determination of Indigenous Led programs by Indigenous organizations.

Table 12: Number of Cultural Designated Program Spaces, 2024

Program	DSSAB	Third Party	Planned Expansion (2025 – 2028)
Indigenous Led	0	113	0
Francophone	8	0	55

Other not-for-profit organizations have been exiting the child care provision space (e.g. FIREFLY) due to high costs, program deficits, difficulties during the pandemic, and difficulties with recruiting and staffing qualified CCWs. KDSB has filled this potential void in the district, as evidenced by its rapid growth in licensed spaces since 2020 and transfer of spaces that would have otherwise closed. While KDSB's operations have provided a valuable service by preventing the closure of centres, there is a risk associated with the further monopolization of child care in the district. As KDSB continues to grow, its higher relative wages may further the flight of experienced workers from third party centres, causing potential loss of child care spaces at third party operators due to lack of staffing and further need for higher cost consolidation of child care centres into DDCC operations.

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 KDSB and the Early Learning Child Care Programs (ELCCP) where Resource Consultants work with the ELCCP to promote optimal child development.

Currently, KDSB 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 KDSB 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.

There were 14 Resource Consultants full-time equivalents (FTEs) dedicated to SNR services in the district as of July 2024, with the KDSB employing 10 FTEs ("Resource Consultants" on the CCEY organizational chart) and the third party operators employing 4 FTEs. The Resource Consultants assist full-time child care workers with the delivery of SNR services.

Each child care program in the district receives funding for SNR services based on a prorated portion of the number of child care rooms. A review of the SNR funding distribution found no differences between DDCC centres and third party centres, as each centre receives a proportional funding entitlement for SNR services and KDSB's proportion of Resource Consultants is approximately equal to its proportion of child care spaces in the district (71.4% of Resource Consultants are employed by KDSB for 70.8% of child care spaces in DDCC centres in the region).

The SNR Program is essential for supporting children with special needs in child care settings. KDSB is already aware of the need to ensure all children's needs are met as noted in their 2023-2028 Child Care and Early Years Plan and their goals to ensure all children are supported in child care settings to achieve individual developmental milestones, and to ensure child care programs have the appropriate resources to meet the children's needs and ensure quality care for all children.

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 and when they need them. While there are positive aspects, such as satisfactory caregiver-child interactions and effective communication between KDSB and the community, there are significant challenges that remain unaddressed in terms of parents receiving child care services when they need it. However, KDSB details an extensive plan in partnership with the Ministry to enhance and grow child care services for the district under section 8, "Socio-economic

Growth and Community Well-being" of their CCEY Service Plan.

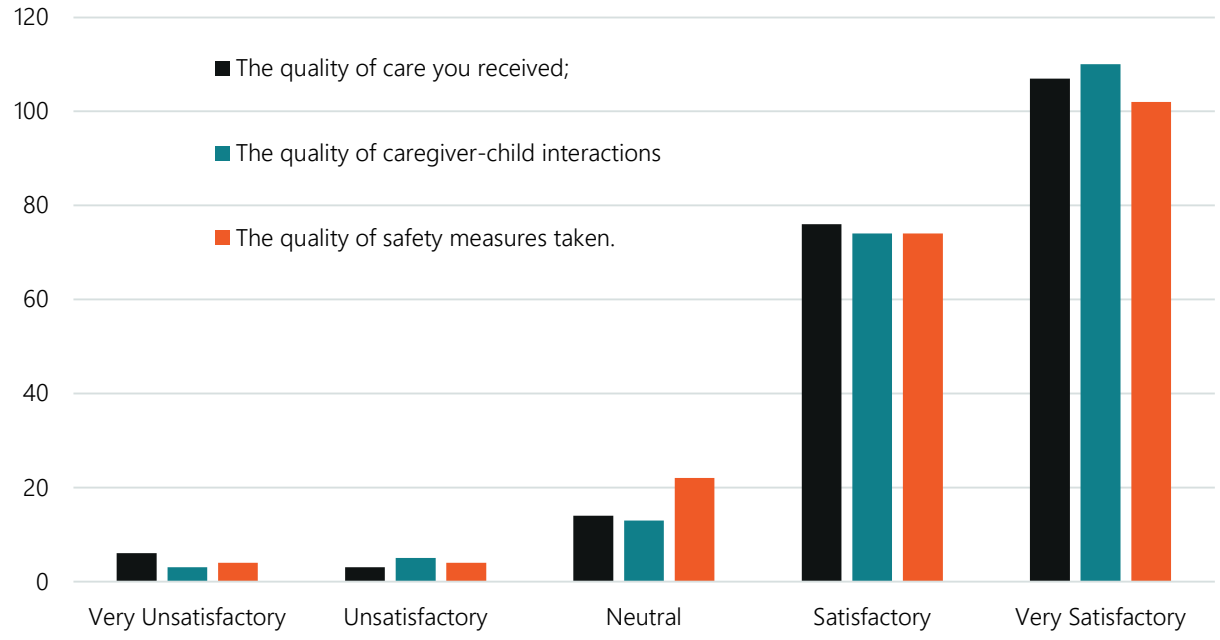
Child care staff stated that often prospective employees in the community leave due to the inability to secure child care. Participants mentioned that the issue of securing child care often leads to qualified staff moving to different regions where child care is readily available or leaving the workforce entirely.

KDSB has specific goals to enhance and promote child care as a viable employment option to attract professionals to this field, that in turn is expected to grow the number of spots. KDSB plans to engage businesses to better understand their needs, and to work with industry and businesses to provide information on available services in the community for young families. KDSB also plans to promote private licensed home child care as an opportunity for economic growth.

Communication between KDSB and the community is generally effective, with regular interactions and necessary meetings, especially for school-related matters. Formal meetings occur as required. While many parents value KDSB's support and services, feedback indicates room for improvement, particularly in availability of space and waitlist management. Parents also indicated that there are issues with staff turnover and reallocation of staff to other centres, affecting the quality of care received.

Parents reported positive experiences with the quality of care, caregiver-child interactions, and safety measures with over 85% rating each of them as very satisfactory or satisfactory. Caregivers are providing valuable support to the children in their care.

Figure 10: Parent Survey Satisfaction Results



Recommendations

Recommendation 6

Continue with the committed expansion plan for new DDCC spaces across the district, including expanded child care options for rural families. Success of the expansion plan should be measured through reductions in the number of children on the consolidated waitlist, shorter time spent on waitlists, and increased administrative economies of scale for KDSB.

Economic Impact

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

Findings

While parents in the district were not asked questions specific for an in-depth economic impact analysis, research in similar communities elsewhere in Ontario as well as overall feedback showed that KDSB is struggling with a shortage of qualified ECE staff, leading to heavy workloads and longer waitlists for child care. The lack of available child care 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 child care centre 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, in a physician's clinic where two immigrant doctors are struggling to find child care 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.

Expansion of child care is also needed to support new economic development in the district. For example, the Nuclear Waste Management Organization (NWMO) recently selected the Township of Ignace and the Wabigoon Lake Ojibway Nation as the host communities for Canada's deep geological repository for storing nuclear waste.[15] New child care spaces will be needed in these communities to support the influx of workers moving to the district for this project. KDSB is well set up to be the

[15] https://www.kenoraminerandnews.com/news/local-news/nwmo-selects-northwestern-ontario-to-store-nuclear-waste

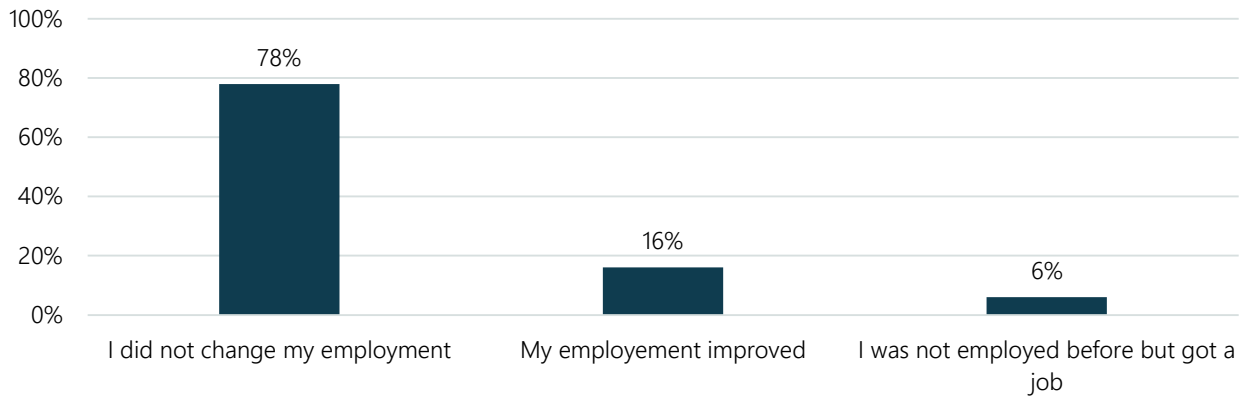
provider of spaces in these rural communities due to its existing operating model and administrative capacities.

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.[16]

Parent Survey

While parents in the district were not asked questions specific for an in-depth economic impact analysis, research in similar Ontario communities identified trends or themes related to child care and parents' employment which is described below. Per Figure 11 roughly one in five (22%) survey respondents indicated an improvement in their employment status, through either an improvement in their existing employment or a return to the workforce.

Figure 11: How did access to child care impact your employment status?



Economic Impact from Employment Improvement

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 other research, we estimate that of these 15 parents, 20 percent or 3 individuals would have an improvement in their employment.

Table 13: Number of Parents Experiencing Improvement in Employment per Child Care Worker

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

[16] IZA DP No. 15894 The Multigenerational Impact of Children and Child care Policies

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

The first scenario assumes that all three 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 $12,200[17]. These income levels are consistent with employment income in KDSB reported as part of the Census published by Statistics Canada. Across three individuals, this difference would be $36,600.

The second scenario would see a greater increase in annual salary. In this scenario, it is assumed two of the 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 Kenora district median income of $41,200 for a full-time worker ($30,500 take-home pay). Coupled with two parents increasing their hours from part-time to full-time hours, this would lead to a $54,900 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 14: 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 take-home pay
Lower Bound	3	0	$36,600
Upper Bound	2	1	$54,900

The economic impact of spending the additional income on the local economy is shown in Table 15.

[17] Median full-time income of $41,200 x 40% part-time to full-time transition less 26% marginal tax.

Table 15: Economic Impact of Additional Income on the Local Economy

Scenario	Total change in household spending	Output[18]	GDP	Jobs (FTE)	Federal Taxes*	Provincial Taxes*
Lower Bound	$36,600	$29,173	$17,388	0.013407	$2,520	$2,983
Upper Bound	$54,900	$43,759	$26,078	0.023067	$3,789	$4,475

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

The upper and lower bounds of a qualified CCWs annual salaries and other costs based on KDSB's current rates are included in Table 16.

Table 16: ECE Annual Earnings

Scenario	Hourly pay	Hours / week	Annual salary plus 15% benefits (rounded)
Lower Bound (CCW 2)	$24.15	40	$57,800
Upper Bound (ECE)	$35.23	40	$84,300

[18] Source: Statistics Canada. Table 36-10-0013-01 Input-output multipliers, summary level

Implementation Timelines

Short Term Actions

Short-term recommendations relate to internal policies and controls that can be implemented immediately by KDSB, including:

- Continue work on improvements to waitlist reporting, including recording a snapshot of waitlist data at the end of each month for performance and demand reporting. In addition, report separate sub-measures for incoming waitlist additions and number of placements made.

Medium Term Actions

Several recommendations will take longer to implement as they require KDSB to collaborate with other organizations or interactions between DDCC operations and KDSB's role as the system service manager. These medium-term recommendations include:

- Focus on the plan to engage with Post Secondary Institutions to offer a variety of paths to complete an E.C.E. Diploma and post diploma certificate programs.
- Conduct an inventory and review of the administrative processes associated with operating its underlying DDCC centres to ensure cost allocation is still accurate and does not include any costs associated with KDSB's role as the Service System Manager.
- Conduct a review of the administrative tasks occurring at DDCC centres to determine if tasks could be centralized, or if there may be technology solutions that could be implemented to reduce time spent on manual administrative tasks such as processing of parent fees and subsidies.

Long Term Actions

The following recommendation can be implemented over the long term:

- Continue with the committed expansion plan for new DDCC spaces across the district, including expanded child care options for rural families.

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. The audit found that KDSB 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 or with a greater reach.

Comparisons across several metrics between the DDCC centres and third party centres in the district have not indicated any material differences in efficiencies between provider types. In fact, third party providers have moved away from their child care centre offerings due to the high cost of delivery and lack of qualified staff. KDSB has leveraged the weight of its administration and CCEY division to ensure child care spaces continue to be offered in all areas of need in the district.

KDSB's DDCC centre operations are still in their infancy, with the first KDSB centres licensed in January 2020, but the organization has shown its commitment to offering quality care, expanding capacity, and increasing access to families where demand exists in the district. KDSB's 5-year CCEY Service Plan appears to have appropriate strategies to meet its goals for child care operations, but the organization requires capacity and follow-up to see these strategies enacted.

While KDSB has generated some economies of scale in operating costs, it is not the most or least economical operator in the district. KDSB's high wage costs are inevitable given the union status of DDCC centre staff, but this also provides an economic benefit to the communities in the form of jobs and income for the predominantly female workforce. Some economies of scale in administrative costs have been recognized since KDSB started child care operations, but more work is needed to reduce administrative costs across the DDCC system and to ensure the transparent reporting and separation of DDCC centre administrative costs from KDSB's Service System Manager administrative costs.

Additional spaces are needed to meet demand and reduce waitlists, and KDSB has an ambitious plan to add 1,004 new DDCC spaces by 2028. However, there is a risk associated with continued growth in the district being through DDCC centres. As KDSB's operations continue to grow, its higher relative wages may further the flight of experienced workers from third party centres, causing potential loss of child care spaces at third party operators due to lack of staffing, which may further fuel the need for higher cost consolidation of child care centres into DDCC operations.

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 district. The recommendations in this report will help KDSB further improve access to 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, KDSB demonstrates a strategic and responsible approach to public service.

Appendices

Appendix A: Management's Response to the Audit Report

Management general response: Most of these recommendations are included in the 2023-2028 Child Care and Early Years Service Plan, which provides more details and actions required, along with timelines. We will continue to use the Service Plan to guide our work over the next few years.

Recommendation 1: It is recommended that KDSB focus on its plan to engage with Post Secondary Institutions to offer a variety of paths to complete an E.C.E. Diploma and post diploma certificate programs.

Management Response: ☒ Agree ☐ Disagree

Comments/Action Plan/Time Frame:

KDSB continues to work with Seven Generations Education Institute, Confederation and Northern Colleges where sponsored students have commitments to work in the Kenora District once they graduate. The study options include attending part-time while working in our programs or studying at an accelerated pace. There is also post-diploma programs offered in Resource Consulting and Early Childhood Management.

September 2024, KDSB signed a Sponsorship Agreement through Skilled Trades Ontario (Ministry of Labour, Immigration, Training and Skills Development) to provide apprenticeship opportunities for the Child Development Practitioner trade. This is another pathway to becoming a Registered Early Childhood Educator in Ontario.

KDSB has been actively promoting Early Childhood education to secondary students in the district. We support co-op placements and look to secure these students as casual or term employees to work during the summer and/or around Christmas. Discussions started with local school boards to investigate creating an Early Childhood Education focused Specialist High-Skills Major for secondary students, with the desire that credits could be transferred towards post-secondary education.

Recommendation 2: Continue work on improvements to waitlist reporting, including recording a snapshot of waitlist data at the end of each month (or other reporting period at KDSB's discretion) for performance and demand reporting. In addition, report separate sub-measures for incoming waitlist additions and number of placements made.

Management Response: ☒ Agree ☐ Disagree

Comments/Action Plan/Time Frame:

Late 2023, KDSB's monthly waitlist numbers for each community started to be documented, but only the totals from each community. 2025 will see the reporting changed to include additions to the waitlist and placements, for the month. All reporting will be updated to meet TPA requirements; the KDSB Data team will provide support with the required changes.

Work on creating a centralized waitlist, as SSM, did not occur in 2024 due to other tasks the Early Years team have been completing. The Ministry has engaged SSMs in discussions around IT Modernization and is exploring solutions for province-wide standardizations, including waitlists. We will monitor the progress of the Ministry to avoid duplication of efforts.

Recommendation 3: Conduct an inventory and review of the administrative processes associated with operating its underlying DDCC centres to ensure cost allocation is still accurate and does not include any costs associated with KDSB's role as the Service System Manager.

Management Response: ☒ Agree ☐ Disagree

Comments/Action Plan/Time Frame:

KDSB annually reviews SSM administrative costs across all programs it oversees and will continue to monitor and adjust to the time spent supporting each program.

There will be expanded language within applicable Directives to ensure this process is appropriately documented, clearly identified and monitored within the year.

Recommendation 4: Conduct a review of the administrative tasks occurring at DDCC centres to determine if tasks could be centralized, or if there may be technology solutions that could be implemented to reduce time spent on manual administrative tasks such as processing of parent fees and subsidies.

Management Response: ☒ Agree ☐ Disagree

Comments/Action Plan/Time Frame:

2024 was going to include implementing new child care management software but was paused because of the other commitments that were required of the Early Years team this past year.

In 2025, we will map administrative tasks to help determine where we can reduce manual work and implement centralized processes and/or software solutions. KDSB's Information Technology department will be able to provide more support towards software initiatives. A focus will be on integrating administrative systems with technology solutions.

Recommendation 5: Continue with the committed expansion plan for new DDCC spaces across the region, including expanded child care options for rural families. Success of the expansion plan should be measured through reductions in the number of children on the consolidated waitlist, shorter time spent on waitlists, and increased administrative economies of scale for KDSB.

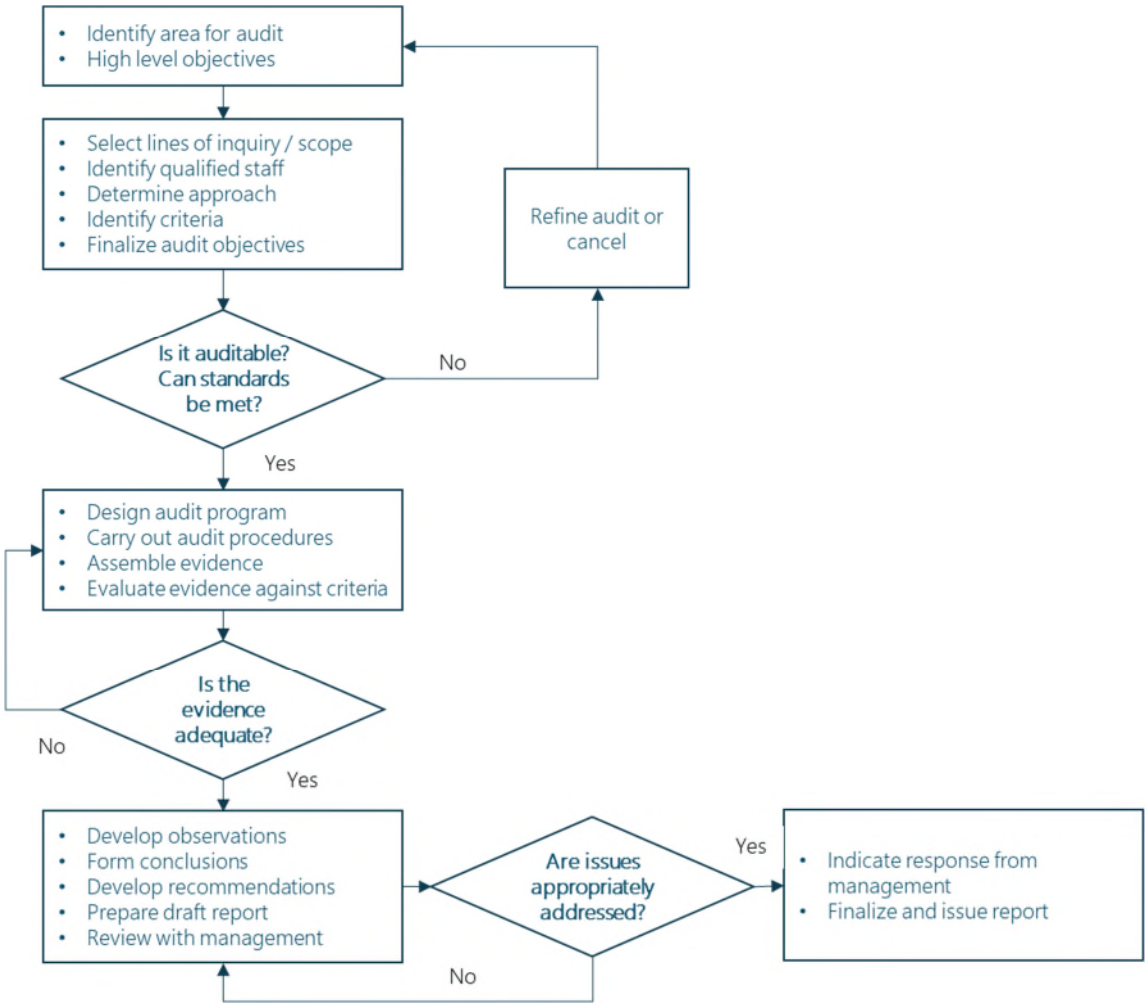
Management Response: ☒ Agree ☐ Disagree

Comments/Action Plan/Time Frame:

KDSB is fully committed to opening all expansion spaces that are planned for the district. Our waitlist reporting will be enhanced to also encompass the impacts from opening expansions spaces. We will find the optimum level of administration to continue expansion while ensuring quality service provision.

With KDSB focusing on child care in each community across the district, expanded child care options for rural families have been and will be created with little to no increase in administrative costs.

Appendix B: Audit Process Standard



Appendix C: Child Care and Early Years Service Plan - Priorities

1. Stabilize and Optimize

- Goal: All licensed programs operate at 90% of their optimal Licensed Capacity.

2. Workforce Strategy and Qualified Educators

- Goals:
  - Promote the important role of Early Childhood Education as a profession.
  - Attract commitment to the profession when students are in Secondary School.
  - Engage with Post Secondary Institutions to offer a variety of paths to complete an E.C.E. Diploma and post diploma certificate programs.
  - Ensure Child Care Program Staff have access to ongoing Professional Development.

3. Access and Expansion

- Goals:
  - Develop a Centralized Waitlist for Child Care and Early Years Programs across the District
  - Create 1,004 new child care spaces
  - Increase School age Care on Non-instructional days

4. Equity and Inclusion

- Goals:
  - Ensure all children are supported in child care settings to achieve individual developmental milestones.
  - Ensure child care programs have the appropriate resources to meet the children's needs and ensure quality care for all children.
  - Establish Francophone Child Care Programs.
  - Maintain and develop Indigenous Led Child Care Programs.

5. EARLYON Child and Family Resources

- Goals:
  - Review Program access and utilization to determine value for funding.
  - Increased programs for children and families, particularly those experiencing vulnerability.
  - Offer programs that are available in Francophone.
  - Offer programs that encourage cultural relevancy and diversity.
  - Increase programs that are culturally relevant for Indigenous children and families.

6. Partnerships and Commitments

- Goals:
  - Establish an Executive Committee on Early Years.
  - Maintain a child care operators coordination committee.
  - Maintain a special needs and inclusion meeting.
  - Maintain a child and family centre planning committee.

7. Evaluation and Long-term Sustainability

- Goals:
  - Complete a value for money review of early years and child care operations.
  - Establish equitable wages and benefits across the Kenora District.
  - Establish standardized rates for child care spaces across the Kenora District.

8. Socio-economic Growth and Community Well-Being

- Goals:
  - Ensure child care services are meeting the needs of employers.
  - Promote child care as an available service to attract professionals.
  - Promote Private Licensed Home Child Care as an opportunity for economic growth.
  - Promote EarlyON Child and Family Centres as a resource for community wellbeing.
  - The Community recognizes child care as a resource for community wellbeing.

PRAXITY®
A member of the Praxity Global Alliance

Wherever business takes you

MNP.ca