

Performance Audit

Special Education Needs

// Independent Auditor's Report

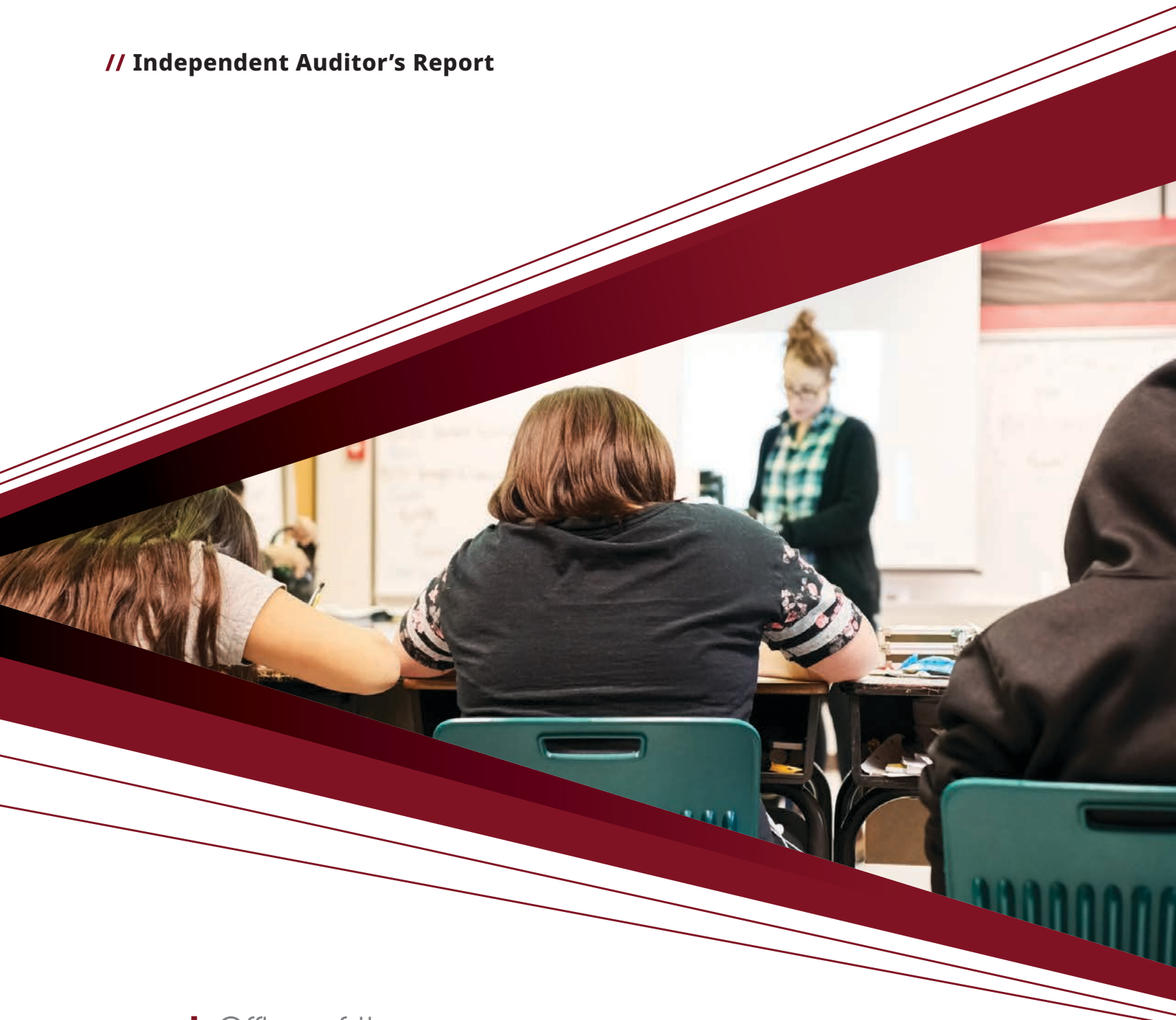


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1.0 Audit at a Glance

// Why We Did This Audit

- Ontario's 72 school boards and 10 school authorities have a legal duty to provide students with equal access to education, no matter their abilities or disabilities. The Ministry of Education (Ministry) is responsible for setting legislation, policies and standards and for providing funding, under the *Education Act*.
- Students with special education needs often require extra supports and accommodations to learn. Schools have a legal duty to provide these accommodations. The process to provide these accommodations should be clear and accessible. Over the 10-year period from 2014/15 to 2023/24, the number of students with special education needs (excluding giftedness) grew by 7%, outpacing the 4% growth in total enrolment.
- Parents and educators alike have raised concerns about staff shortages, student safety, budget pressures, and the quality of programming and supports provided to students with special education needs.

7%

growth in number of students with special education needs from 2014/15 to 2023/24

// What We Found

Individual Education Plans (IEP) Often Lacked Individualization, Measurable Goals and Expectations, and Evidence of Parent Participation

- IEPs often did not include individualized accommodations, teaching strategies and assessment methods. There was no structured review process at the board or Ministry level to ensure that IEPs were high-quality or implemented effectively.

- Fifty-nine percent of teachers we surveyed reported they were sometimes able to consistently implement accommodations and modifications outlined in their students' IEPs, and 8% reported they could rarely or never do so.
 - Teachers also reported no, limited or moderate knowledge and skills in implementing annual learning goals (39%), modified and alternative learning expectations (39%), assessment methods (32%), teaching strategies (29%) and accommodations (28%).
- At least 90% of the annual learning goals we reviewed at each board lacked measurable criteria, limiting the ability to assess students' progress.
- Fifty percent to 94% of modified and alternative expectations in IEPs across the school boards selected did not have measurable criteria or specific outcomes.
- Between 38% and 95% of student files reviewed at the selected school boards lacked evidence of parent consultation or input in developing the student's IEP.

» **Recommendation 7**

Students with Special Education Needs Were Sometimes Excluded from School Informally Without Tracking the Number, Documentation or Rationale

- Under the *Education Act*, principals have a duty to refuse entry to a person whose presence, in their judgment, would be detrimental to students' physical or mental well-being. When exclusions are used, schools are required to document them. The Ministry had not established clear, province-wide guidance on when exclusions should be applied. Without clear criteria and complete reporting, exclusion decisions may be inconsistent or may not fully meet legal requirements.
- In the absence of provincial guidance, practices related to exclusions varied across boards we selected. One had no formal exclusion policies, while another had procedures but lacked practical guidance on when exclusions should be used to meet the legislative standard. The third had more comprehensive procedures, but like the others, did not clearly address informal exclusions.
- Thirty-nine percent of teachers we surveyed at the selected school boards reported observing or being involved in informal, undocumented exclusions. Among those teachers, 33% reported that informal exclusions had occurred more than five times in the school year. Over 80% selected behavioural challenges and safety concerns as a reason for the exclusions, while 64% selected a lack of support and resources.

» **Recommendations 11 and 12**

Identification, Placement and Review Committee (IPRC) Decision-Making Lacked Transparency Due to Missing Rationales and Generic Documentation

- IPRC documentation was incomplete, limiting clarity on how placement decisions were made and how they aligned with students' strengths and needs.
 - Sixty-five percent of IPRC decisions we reviewed did not contain any written rationale for placement in a special education classroom as required. Where a rationale was documented, 59% of IPRC decisions only named the student's diagnosis, which did not explain the basis for the student's class placement or level of support.
 - Eighty-eight percent of placement changes lacked documentation explaining the reason for the change. Although not a requirement, this makes it difficult to understand or review decision-making over time.
- IPRCs documented students' strengths and needs as required, but used generic language without individualization to inform IEP development and increase transparency. We found that IPRCs used broad categories, such as "communication skills" and "play skills," to describe students' strengths. Similarly, IPRCs listed students' needs using broad categories, such as "motor skills" or "self-regulation," without further details.
- Across the three boards selected, no IPRC decisions documented how educational or specialist assessments informed placement decisions or whether updated assessments were reviewed.
- Neither the Ministry nor school boards we selected had performed a system-wide review of IPRC decisions to determine whether they complied with Ministry standards or to advise on deficiencies and best practices.

» Recommendation 5



Long Wait Times for Specialist Assessments Delayed IPRC Decisions

- Students experienced long wait times for psychological and speech-language assessments provided by the school boards, delaying access to the most appropriate support. These assessments can better inform IPRC decisions and IEP development.
- At the time of our audit, 34% of students at two of the boards selected (TCDSB and PDSB) had been waiting longer than a year for a specialist assessment. The third board, UCDSB, had no students waiting longer than a year for psychological assessments.
- None of the three boards maintained a complete consolidated wait list each year to prioritize and reallocate specialists between schools and reduce long wait times based on assessment priority. The number of outstanding assessments assigned to individual specialists within a board varied widely.
- School boards must review privately funded assessments before using them for IPRC decisions or IEPs. None of the selected boards reported wait lists or delays for this review, as these reviews are less time-consuming than a full assessment and are typically completed when received. Consequently, students with privately funded assessments often received supports sooner than those waiting for board assessments, creating inequities based on families' ability to pay.

» Recommendation 6

Increasing Educational Assistant (EA) Absences Often Went Unfilled, Reducing Available Instruction and Support

- EAs support students with special education needs by assisting with learning, behaviour, personal care and classroom tasks, while also helping with supervision, documenting progress and implementing IEP accommodations under a teacher's direction.
- In 2023/24, an average of 18% of EAs across the three boards selected were absent on any given school day. EA absences at the three boards went unfilled by a qualified temporary replacement between 49% and 72% of the time.
- Principals, teachers and EAs across all three school boards told us that high EA absenteeism is largely driven by elevated stress and frequent student-related physical injuries. These issues in turn stem from increasingly complex student needs, behavioural issues and challenges managing high-needs students in large classrooms.

» Recommendation 8



// Our Conclusion

Our audit concluded that the Ministry and the school boards selected for audit did not always have procedures in place to support consistent compliance with legislation, regulations and Ministry policies for special education programs and services. Specifically, the audit found the following:

- Guides provided to parents did not include practical tools and assistance, making it more difficult to understand available supports or navigate complex systems.
- School board special education plans varied in how completely and clearly they provided information in key areas such as specialized programming and supports available. There was limited Ministry oversight of these plans.
- The Ministry did not provide clear guidance on the circumstances under which schools could refuse a student's entry, which contributed to situations where students were excluded informally without a documented rationale. This resulted in students with special education needs being sent home when schools could not meet their needs.

Special education programs and services also did not consistently fulfill the requirements of students with special education needs, whether identified through IPRCs or a school-based process, in consultation with their parents/guardians. Specifically, we concluded the following:

- IEP standards were applied inconsistently, and the implementation of supports outlined in them was neither monitored nor assured.
- Variation in identification criteria and placement practices led to inconsistent decision-making across schools and boards.
- High rates of unfilled absences among special education staff, staffing disparities across schools and inadequate resourcing all hindered students' access to essential supports.
- Long wait times delayed professional assessments, which can better inform IPRC decisions about the most suitable placement for the student, and schools from providing students the most suitable services and supports.

The Ministry and the school boards selected have agreed with 13 of our 15 recommendations.

2.0 Background

2.1 Special Education in Ontario

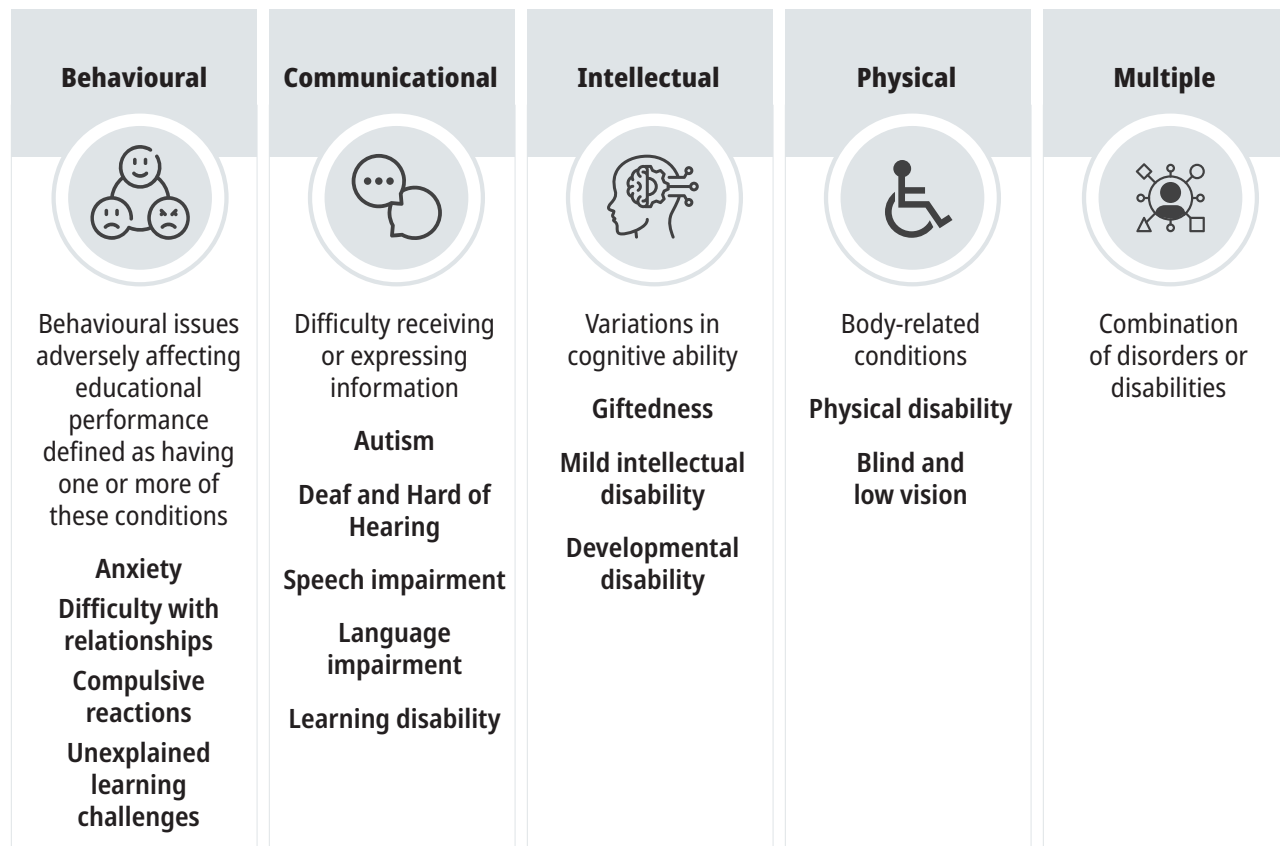
Students have diverse conditions that can affect their behavioural, communicational, intellectual, physical, emotional and/or social development, and may require special educational support in school.

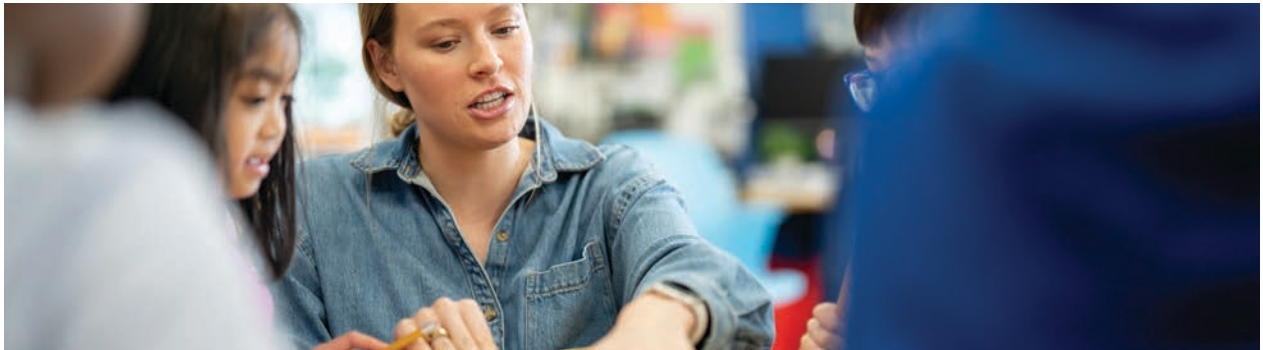
Ontario's *Education Act* requires the province's 72 school boards and 10 school authorities to ensure that all students are provided with access to education, as well as to provide special education programs and services to students who are identified as having an exceptionality. Students can be formally identified as having special education needs through a board-level process called the Identification, Placement and Review Committee (IPRC) (see **Section 2.3**), or through school-based teams of teachers and support staff.

The *Education Act* includes five broad categories of exceptionalities for IPRC identification designed to address a wide range of conditions. Ministry policy sets out definitions and examples for the exceptionalities contained in these five categories, summarized in **Figure 1**.

Figure 1: Ministry of Education Categories and Definitions of Student Learning Exceptionalities

Prepared by the Office of the Auditor General of Ontario





16%
of students in publicly
funded Ontario
schools had IEPs in
2023/24

Many students receive special education programs and services through an Individual Education Plan (IEP) (see **Section 2.4**) without first being identified by the school board’s IPRC. While these students have not received an exceptionality identification through an IPRC, they may have a diagnosis outside of the school system or other support needs as determined by educators in consultation with parents. In 2023/24, the most current data available at the time

of our audit, these students represented 57% of all students receiving special education services (excluding gifted students).

In 2023/24, there were 334,860 students with IEPs in publicly funded Ontario schools, representing 16% of all students. This proportion remained consistent throughout the period from 2019/20 through 2023/24. The trend in number of students with special education needs is shown in **Figure 2**.

Figure 2: Trend in Enrolment of Students with Special Education Needs, 2019/20–2023/24

Source of data: Ministry of Education

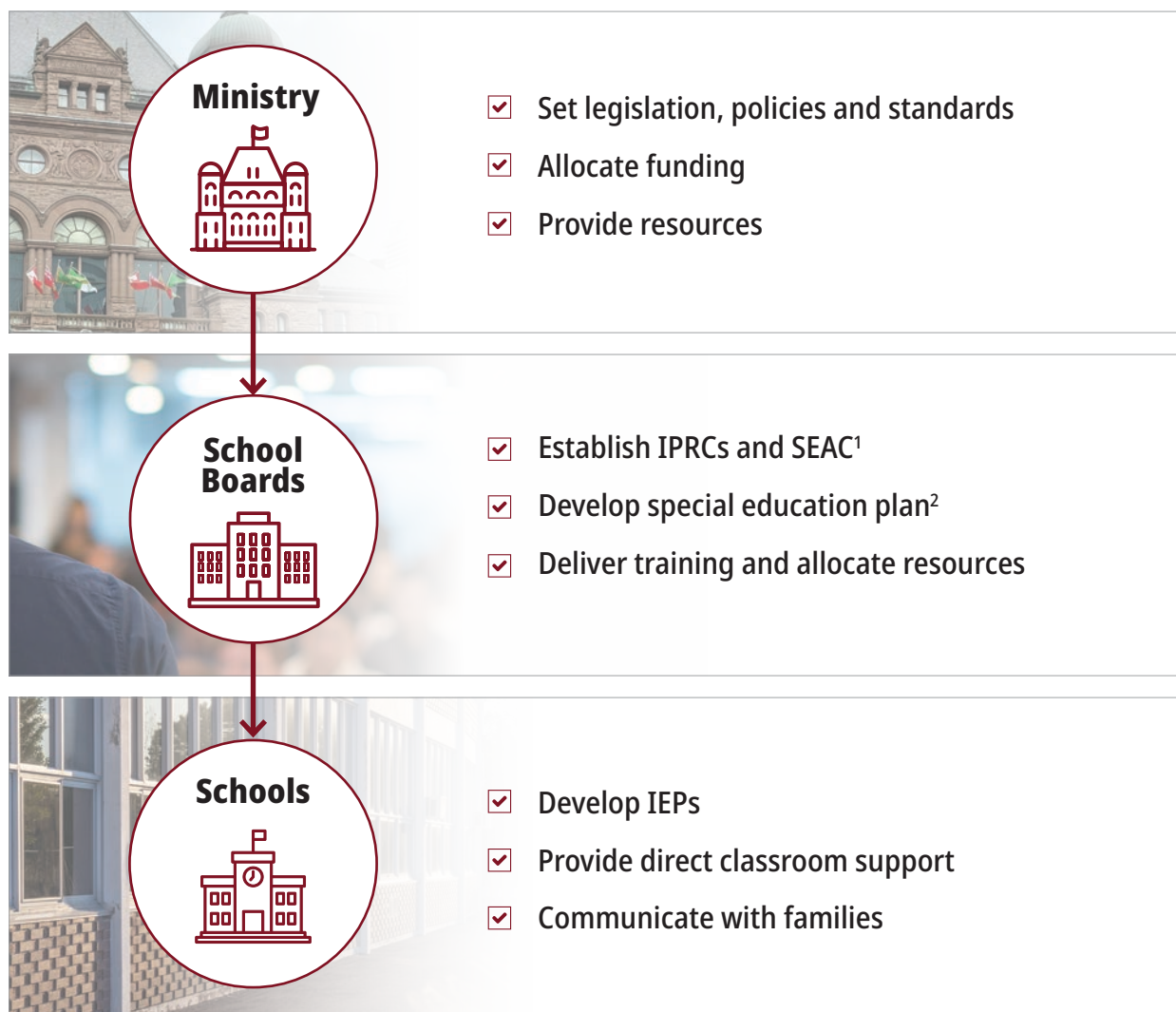


2.2 Responsibilities for Special Education

The Ministry, school boards and individual schools share the responsibility to provide special education. The key responsibilities of each are depicted in **Figure 3**. We recognize and appreciate the dedication and professionalism of special education teachers, educational assistants (EAs), school administrators, support staff and school board staff.

Figure 3: Responsibilities for Special Education

Prepared by the Office of the Auditor General of Ontario



1. The Special Education Advisory Committee (SEAC) is composed of elected school board trustees and representatives from local associations, providing advice and recommendations to the board on the development and delivery of special education programs and services.

2. All school boards in Ontario are required by the *Education Act* to develop, maintain and make publicly available a special education plan outlining the board's special education programs and services.



2.3 Identification and Placement of Students

Each school board must set up an IPRC. The IPRC's composition depends on the student and the school, but must include a principal or school board superintendent and two additional staff members, usually the student's teacher, special education staff and/or support staff. Others who may provide further information or clarification, such as an interpreter or representative of a community agency who has worked with the family, may be invited to attend as well. The student's parents/guardians or a representative are legally entitled to attend the IPRC meeting, as well as the student if they are 16 or older.

A principal can refer a student to the IPRC if a consultation with the student's teacher determines that they may benefit from identification and placement. Parents/guardians cannot reject an IPRC meeting if one is determined to be necessary by the school principal. A student must also be referred to the IPRC if a parent/guardian requests an IPRC meeting in writing. If parents/guardians do not agree with the IPRC decision, they have the right to appeal the decision within 15 days of the meeting. See **Appendix 1** for a flowchart of the IPRC identification and placement process.

5

Classroom placement options are available for students with special education needs

An IPRC considers education, health or psychological assessments conducted by a qualified practitioner if they feel that one is required, as well as classroom observations and information submitted by the parents/guardians, or the student if older than 16. The IPRC then determines whether and in what ways a student should be identified as exceptional according to the Ministry's categories and definitions. IPRCs must also identify the student's strengths and needs, decide or recommend the most appropriate placement to meet those needs, and review these decisions annually unless the parent or guardian agrees to waive the review.

To determine the best educational setting, the IPRC must first consider whether keeping the student in a regular classroom, with appropriate special education services, can meet their needs and align with their parents'/guardians' preferences. If the IPRC decides that the student should be placed in a special education classroom, it must give reasons for that decision in writing. See **Figure 4** for classroom placement options.

Figure 4: Classroom Placement Options for Students with Special Education Needs

Prepared by the Office of the Auditor General of Ontario

	Regular Classroom Placement			Special Education Classroom Placement*	
	Indirect Support	Resource Assistance	Withdrawal Assistance	Partially Integrated	Full-Time Special Education Class
Student's Classroom Placement Duration	Full day	Full day	Minimum half day	Minimum half day	Full day
Level of Student Support	Teacher receives consultative support	In-class support from special education teacher	Out-of-class support from special education teacher up to half day	Spends minimum one period in mainstream classroom	In-class support from special education teacher
	Least support			Most support	

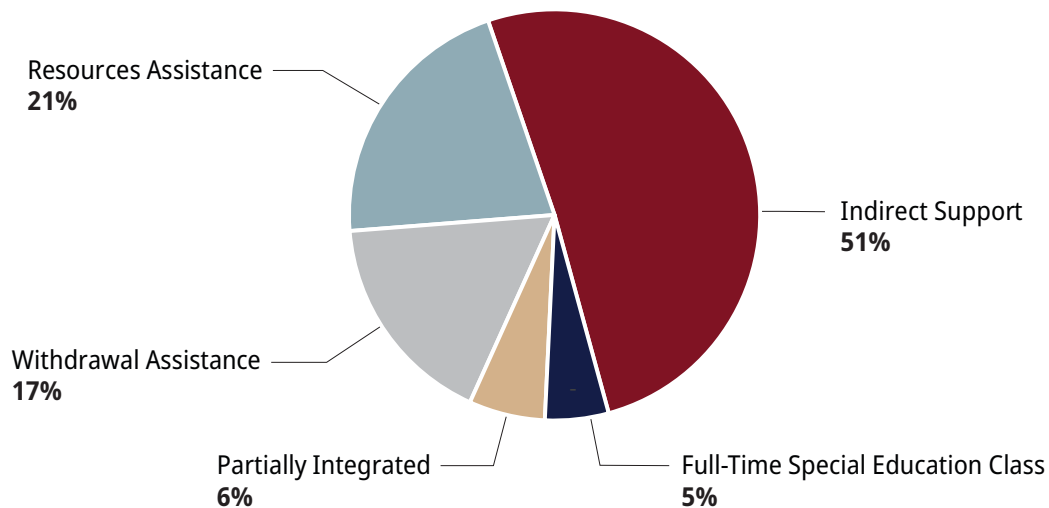
* Placement provided through IPRC only.

Students who are not referred to an IPRC, or whose families choose not to request an IPRC assessment, are assessed through meetings conducted by a school-based team. The school-based team typically includes the student's classroom teacher, a special education teacher and the parents/guardians. Other specialists, such as psychologists, speech-language pathologists, social workers, occupational therapists and behaviour analysts, participate in the discussions as required. During these meetings, staff discuss a student's challenges, strengths and needs, strategies that could be implemented in the classroom, and whether to develop an IEP.

Figure 5 shows the proportion of students in each type of setting between 2019/20 and 2023/24, including both students identified through an IPRC and those placed through school-based meetings.

Figure 5: Special Education Student Placements, 2019/20–2023/24

Source of data: Ministry of Education



2.4 Individual Education Plans

An IEP is a written plan that describes the special education programs and services being provided to a student to support their learning. IEPs document the student’s strengths, needs and learning expectations, as well as the accommodations, modifications, and/or alternative programs and instructional strategies needed to address them (see **Section 2.5**).

IEPs include methods for reviewing and assessing student progress. In addition, for students 14 and older, IEPs must plan for educational transitions, such as when a student transitions from elementary to secondary, secondary school to post-secondary activities, or to the community and workforce. A flowchart of the IEP process is outlined in **Appendix 2**.

The student’s main classroom teacher usually develops the IEP, in consultation with the school special education resource teacher, the student’s parents/guardians and others who support the student. The classroom teacher(s) implement the IEP with other school staff, as outlined in the IEP.

School principals must make sure that the IEP meets Ministry standards and is put into action within 30 days of the student beginning a special education placement. The IEP must also be reviewed at each standard school reporting period (each term in elementary school and each semester in secondary school) to reflect the student’s progress.



2.5 Learning Expectations and Assessment of Student Learning

Students who struggle to meet grade-level expectations in the provincial curriculum and require support beyond regular teaching and assessment methods can have these needs met through accommodations, modifications or alternative expectations. **Figure 6** presents some examples of each.

Figure 6: Examples of Accommodations, Modifications and Alternative Expectations

Prepared by the Office of the Auditor General of Ontario

Description	Examples
Accommodation	
<p>Changes to how the curriculum is delivered and the way the student is taught material.</p> <p>No alterations to any curriculum learning expectations for the grade level or course.</p>	<p>Instructional: Large-print materials, rewording/ rephrasing information, assistive technology such as text-to-speech software</p> <p>Environmental: Quiet setting, special lighting, strategic seating</p> <p>Assessment: Extended time limits, more frequent breaks, other ways to assess students that suit their strengths</p>
Modification	
<p>Changes to learning expectations in a subject or course to meet the student's learning needs.</p>	<p>Different grade level: Expectations are taken from either a higher or lower grade level</p> <p>Complexity of grade level: Number and/or complexity of expectations are adjusted from the regular grade level curriculum</p>
Alternative Expectations	
<p>Changes are made to help students acquire knowledge and skills that are not based on regular curriculum expectations or significantly altered.</p> <p>Alternative courses taken at the secondary level are non-credit courses and do not qualify for the Ontario Secondary School Diploma. Students taking these specialized alternative courses may receive a certificate instead.</p>	<p>Alternative programs (elementary): Speech remediation, social skills programs, personal care programs</p> <p>Alternative courses (secondary): Culinary Skills, Money Management, Personal Life Skills</p>



2.6 Special Education Qualifications and Training

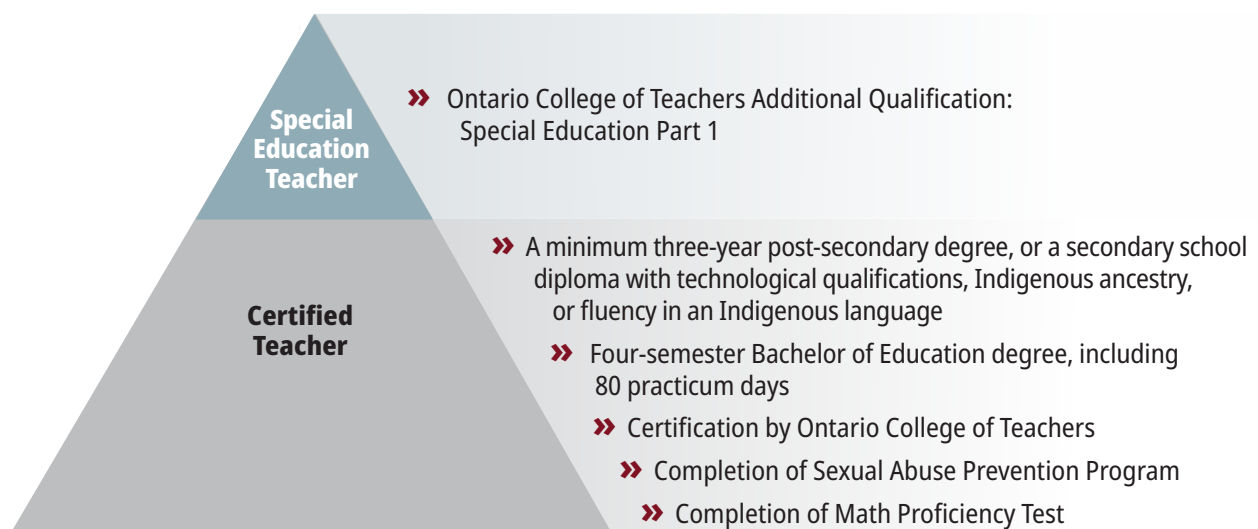
To teach in publicly funded Ontario schools, individuals must obtain certification from the Ontario College of Teachers, which regulates the teaching profession and sets certification requirements.

Additional qualifications for special education are available through programs accredited by the Ontario College of Teachers, including Special Education Part 1, Special Education Part 2, Special Education Specialist, and others based on specific disabilities or student needs, such as communicational or behavioural support.

Ontario legislation requires teachers who are assigned to special education positions to have obtained, at a minimum, Special Education Part 1. See **Figure 7** for the legislated requirements for certified teachers and qualifications for special education teachers.

Figure 7: Provincial Teacher Qualifications and Special Education Teacher Requirements

Prepared by the Office of the Auditor General of Ontario



Each of the three additional qualification courses for special education typically encompasses a minimum of 125 hours per course over 6–8 weeks. These courses are offered multiple times per year at a cost between \$550 and \$750. Courses are commonly delivered online, with some providers offering in-person sessions. Progression from Part 1 to Specialist reflects an increasing depth of knowledge, skills and leadership expectations.

125
hours are required
for each special
education course

EAs are recognized as a non-compulsory trade in Ontario, which means that one does not need to be a registered apprentice or certified journeyperson to work in the field. Depending on school board terminology, EAs may also be referred to as teacher’s assistants, classroom assistants, child and youth workers, developmental services workers, special needs assistants or student support workers.

2.7 Funding for Students with Special Education Needs

The Ministry funds special education primarily through its Core Education Funding model, which consists of six funds, including the Special Education Fund. This fund exclusively supports students with special education needs. School boards can also use funding from the other five core funds to support students with special education needs. **Section 4.7.2** details the amount of special education funding provided by the Ministry, compared to amounts spent on special education by the boards.

Between the 2019/20 and 2023/24 school years, total provincial special education funding increased by 15%, in line with inflation

Between the 2019/20 and 2023/24 school years, total provincial special education funding increased by 15%, from \$3.1 billion to \$3.6 billion. This is in line with 15% inflation. During this same period, special education funding to the three selected school boards averaged \$229 million at PDSB, \$129 million at TCDSB and \$49 million at UCDSB.





3.0 Audit Objective and Scope

Our audit objective was to assess whether the Ministry and selected school boards have adequate procedures in place to ensure that:

- » special education programs and services comply with legislation, regulations and Ministry policies; and
- » programs and services fulfill the requirements of students with special education needs, in consultation with their parents/guardians.

Our audit covered the academic years 2019/20 to 2024/25, as well as yearly special education communication materials made publicly available in 2025/26.

We selected a sample of school boards to illustrate the types of challenges and areas requiring improvement that could potentially exist across the sector. While these examples are drawn from specific boards, the underlying lessons learned are applicable to all Ontario school boards.

The three school boards we selected for audit of special education programs were the Toronto Catholic District School Board (TCDSB), the Peel District School Board (PDSB) and the Upper Canada District School Board (UCDSB). We based our selection on a variety of board sizes, enrolment numbers of students with special education needs and school board spending per student with special education needs. We also ensured regional and system (public/Catholic) representation.

The audit did not examine special needs programs for gifted students. Our scope also excluded programs for children and youth in non-school settings, such as care and treatment, custody, and correctional facilities.

For more details, see our **Audit Criteria**, **Audit Approach** and **Audit Opinion**.



4.0 What We Found

4.1 Understanding and Navigating Special Education

4.1.1 Parents Experienced Difficulty Navigating Special Education Resources

Under the *Education Act*, school boards are required to provide parents with a parent guide to special education following a referral to the IPRC. The guide is also made available at each school and the board's head office. The guide must explain the IPRC's function, its duty to describe student strengths and needs, and its procedure for identifying and placing exceptional students. Guides must also describe the function of the Special Education Appeal Board and parents' rights to appeal IPRC decisions to it, a list of local parent associations, and the need for parental consent to implement IPRC decisions.

All three school boards we selected provided parent guides that met these requirements. The guides also directed parents to refer to the board's special education plan for additional information on the IPRC, IEP and other processes.

At the time of our audit, UCDSB's online special education plan referred readers to appendices that were not published online, leaving details, such as dispute resolution, specialist assessments and transition planning, unavailable. As such, the overall communication was not fully accessible to parents/guardians.

Similarly, although not required to be included, TCDSB's guide redirected families to external documents for essential information such as IEP templates, rather than presenting the information directly.

School boards must provide parents with a parent guide to special education after an IPRC referral

We put the guides through three readability tools and found that the reading levels of the parent guides ranged from Grade 12 to graduate studies at TCDSB; post-secondary year 1 to graduate studies at PDSB; and Grade 11 to post-secondary year 2 at UCDSB.

PDSB was the only board that made their parent guide available in multiple languages on their website to serve families from diverse cultures.

We also found that the Ministry did not require school boards' special education plans and parent guides to include practical strategies and guidance to help families navigate the key stages of the process such as identification, assessment, school-based meetings and transitions. They were also not required to include any tools, such as checklists, sample questions to discuss in IPRC and IEP meetings, and templates to track developmental progress, identify potential areas of concern and guide learning activities. We did note such tools used in the special education guidance of another jurisdiction.

Our review found boards did not provide a unified, plain-language definition of parental rights

Legislation and Ministry policy mandate that school boards provide transparent and accessible information to support parental engagement. This includes providing parents/guardians with relevant information about their rights and school board obligations. Our review of 2025/26 school board communication, including parent guides, special education plans and other publicly available documents, found that the selected boards did not provide a unified, plain-language description of parental rights and school board obligations.

We conducted an anonymous online survey of all teachers in the three selected school boards to determine the extent to which services were provided, and the level of support and staff available. Several teachers at each board expressed similar concerns with consulting parents/guardians about IEPs. Examples of comments provided by teachers included that "The IEP consultation process is filled with jargon. In addition, navigating the special education system is challenging, even for those of us with specialized knowledge of how it works. Many parents do not have this knowledge and can feel excluded from the system." Another example was that the IEP "is not a very parent-friendly document. Many pages/terms that don't mean anything to them, and they get overwhelmed. They would like it simplified."



Organizations dedicated to supporting and advocating for students with special education needs emphasized to us that parents and guardians face significant challenges in understanding and exercising their legal rights within the special education system. For example, the Toronto Family Network highlighted that many parents find the process complex and frustrating. The Learning Disabilities Association of Ontario told us that families from lower socio-economic backgrounds are especially impacted when communication is inconsistent, overly technical or not culturally responsive, leading to disengagement and mistrust.

Similarly, the Ontario Human Rights Commission asserts in its 2018 report *Accessible Education for Students with Disabilities* that despite a highly regulated education framework designed to address special needs and disabilities, exceptional students continue to face obstacles and difficulties in their attempts to access the education system. The Ontario Human Rights Commission identified ineffective communication to parents/guardians and students about their rights as a key concern.

■ Why It Matters

As the primary advocates and decision-makers for children with special education needs, parents need clear, accessible and user-friendly communication in order to understand what supports are available and how to access them. Accessible information allows parents/guardians to navigate the system confidently and connect their children with referrals, assessments and accommodations as quickly as possible.

Recommendation 1

We recommend that the Ministry:

- develop a comprehensive plain-language special education guide for parents, available in multiple languages, which includes educational rights, processes and procedures regarding special education, and practical information and strategies for families;
- require each school board to develop a board-specific parent guide with information such as contact details, local resources and school board specific programs using the provincial guide as a base; and
- require school boards to distribute and make the parent guide available through multiple channels, such as digitally on their website and in hard copy, and to share it with all parents at the beginning of each term or semester.

For the auditee responses, see **Recommendations and Auditee Responses**.



4.1.2 There is No Process for Collecting System-Wide Family Feedback on Special Education

According to the Ontario Autism Coalition's 2024 survey of more than 400 families:

50%

Felt their child lacked meaningful access to education

82%

Reported safety concerns

39%

Said that placements did not meet their child's needs

In 2023, the school boards we selected conducted school climate surveys about safety, bullying and mental health, and collected student demographic and identity data through school surveys to support equity planning. The Ministry requires school boards to conduct these surveys at least once every two years, demonstrating that both the Ministry and school boards recognize the value of collecting student and family feedback to support program improvement at the system level. None of the boards we selected have specifically surveyed families about special education.

The three school boards told us that a board-wide survey of families about special education could provide additional system-level trend data, but they have not considered it necessary as they primarily relied on other methods to gather parent and guardian input. Examples provided focused on addressing individual feedback during IEP discussions and in school meetings, and through broader stakeholder surveys not specific to special education.



While parent feedback related to individual students is critical for informing case-specific decisions and supports, systemic and aggregated information offers an additional and important perspective. Such information can provide a broader view of how well special education services function in practice. It can highlight trends, gaps in access and communication, and programming strengths or weaknesses that administrative data alone cannot capture, helping identify board-wide improvements grounded in real family experience.

Existing indicators of student outcomes do not provide insight into family experiences, service quality or unmet needs

Current indicators of student outcomes at the board and provincial levels include measures such as graduation rates, credit accumulation, and results of math and literacy assessments administered by Education Quality and Accountability Office. None of these indicators provide insight into family experiences, service quality or unmet needs.

The Ontario Autism Coalition's 2024 survey of over 400 families across 60 school boards found that 50% of parents felt their child lacked meaningful access to education, 82% reported safety concerns and 39% said that placements did not meet their child's needs. Nearly half were dissatisfied with IEP implementation, and 65% reported inadequate progress updates.

■ **Why It Matters**

Regularly gathering feedback through surveys and other mechanisms can inform decisions to strengthen programs and services, enhance parent engagement and build trust through transparency. These tools can enable boards to measure service effectiveness, uncover systemic barriers, allocate resources strategically and ensure accountability.

Recommendation 2

We recommend that the Ministry require all school boards implement a standardized, quantitative mechanism to measure family reported experience in special education, and use this mechanism to conduct regular feedback cycles of parents/guardians of students receiving special education services and support.

For the auditee responses, see **Recommendations and Auditee Responses**.



4.2 Identification and Placement of Students

Between 2014/15 and 2023/24 in Ontario:

7%

Increase in students with special education needs

4%

Increase in overall student enrolment

Over the 10 years spanning 2014/15 to 2023/24, the number of students with special education needs, excluding giftedness, increased by 22,572 (7%) provincially while overall student enrolment grew by 77,146 students (4%).

The proportion of students with special education needs who were identified through an IPRC remained consistent during the 10-year period, averaging 44%.

Going through an IPRC process is not always required where educators and parents agree that IEP supports can be provided through a school-based process. However, the IPRC process was generally intended to provide equitable access to special education within and across school boards.

The IPRC process is governed by the *Education Act*. It provides families with procedural rights and requires consideration of an educational assessment of a student's cognitive, academic, emotional and communicational strengths and challenges. These assessments inform the student's exceptionality, the most suitable class placement and input into the student's IEP.

4.2.1 There Was an Absence of Standard Criteria and Guidelines for Identifying and Supporting Students

Within the categories of exceptionality defined by the Ministry, as described in **Section 2.1**, and the legislative and regulatory requirements regarding an IPRC, as described in **Section 2.3**, school boards are permitted to develop their own guidelines and criteria for both students that go through an IPRC process and those recognized through a school-based process.

For example, the Ministry does not provide guidance on when assessments are required, the documentation needed to support identification or comprehensive definitions of exceptionalities. This allows boards to develop their own guidelines to apply the Ministry's definitions. We observed notable differences in the criteria and processes used to identify students with special education needs across the three selected boards.

We found inconsistencies in the specific criteria the selected school boards used to determine exceptionality and placement

The Ministry and two of the three school boards (UCDSB and TCDSB) did not have standardized criteria or guidance for determining the support a student may need through a school-based process or their IPRC. None of the boards we selected had reviewed past IPRC decisions to determine systemic inconsistencies in identification or placement.

PDSB did have formal criteria, which used the identified needs to outline some baseline supports, such as shared support from an EA, direct support from a special education teacher, assistive technology and curriculum modifications. These inform placement and the required supports in a model based on the student's learning profile.

We reviewed the identification and placement criteria at the three boards for students who were identified through an IPRC meeting and found inconsistencies in the specific criteria they used to identify both exceptionality and placement. TCDSB and PDSB created more defined criteria to apply the Ministry's definitions for each exceptionality and for their placement offerings, while UCDSB used the broader Ministry definitions.

Where identification criteria for exceptionalities had been further defined, the boards' definitions varied significantly. For example, in defining a developmental disability, PDSB required a psychoeducational assessment indicating a cognitive score below the 0.1st percentile. At TCDSB, the threshold was the first percentile. As a result of the differing thresholds, the same student would be identified differently at the two boards.

The two boards also differed in their criteria for identifying behavioural exceptionality. TCDSB outlined specific requirements, such as psychological assessment results showing social-emotional difficulties, average cognitive ability and a recommendation for behavioural identification. TCDSB also required at least one term of social work involvement and an IEP that included alternative learning expectations to support behavioural needs. By comparison, PDSB did not specify required outcomes from psychological assessments, social work involvement or the implementation of an IEP.





Family Experience Story #1

Source: Guardian submission and discussion, including supporting documentation where possible

Sangeetha*, an 8-year-old diagnosed with FASD, intellectual delay and ADHD, had received an IEP through the IPRC process. Sangeetha was identified as having a behavioural exceptionality. While this addressed some of the challenges that Sangeetha experienced, it did not include the neurodevelopmental complexities of FASD, which requires distinct strategies and support.

Staff often relied on generic training that did not appropriately address Sangeetha's unique profile and specific strengths and weaknesses, which limited their understanding of how to meet her needs and contributed to challenges in providing appropriate accommodations that would foster a supportive learning environment.

Sangeetha's guardian provided the board with psychological assessments that were completed outside the board, which included meaningful information about Sangeetha's needs. When Sangeetha showed signs of distress, such as fleeing the classroom, refusing to participate or expressing aggression, her behaviour was treated as a disciplinary issue rather than a response to her unmet needs.

* Her name has been changed to protect privacy.

For identifying children as Deaf and Hard of Hearing, TCDSB mandated that there be evidence of permanent bilateral hearing loss, while PDSB required an audiological assessment. The learning disability criteria differed as well. While TCDSB required a formal diagnosis, PDSB focused on a student's intellectual potential and processing challenges.

The Ministry's categories and definitions of exceptionalities include some diagnoses that may not align with the most appropriate identification. For example, autism is classified as a communicational exceptionality, even though many autistic individuals may better align with the behavioural or developmental disability category. The definitions also list a limited number of diagnoses, and this list is not exhaustive. This has led to further inconsistencies by school boards regarding which conditions qualify for support or the level of support to be provided.

The Ministry definitions do not include FASD, brain injury, ADHD and other mental health conditions

For example, fetal alcohol spectrum disorder (FASD), brain injury and broader mental health conditions, including depression, bipolar disorder and attention-deficit/hyperactivity disorder (ADHD), are not explicitly included in any category. As such, they may receive varying placements and levels of support depending on the IPRC making the decision.

None of the three school boards had expanded on the Ministry's definitions to include ADHD or brain injury in their exceptionality definitions, and only PDSB included FASD as a medical condition when supported by clinical data.

A student who moves between school boards must repeat the IPRC process because of the differences in assessment requirements, placement and services provided.

■ Why It Matters

Clear, well-defined criteria help ensure that students receive support that reflects their individual strengths and needs. When IPRCs apply Ministry categories consistently, it reduces subjectivity, promotes fairness across schools, and helps students access appropriate placements and resources. Without clear criteria, decisions can vary widely between IPRC teams, reducing transparency for families and potentially leading to inconsistent supports.

Recommendation 3

We recommend that the Ministry:

- establish student support guidance for school boards to provide greater consistency in identifying the types of supports a student may require based on their needs, for both students that are identified by an IPRC and those identified through school-based teams;
- revise its categories and definitions of exceptionalities to apply to a broader range of conditions and disorders; and
- take the lead to collaborate with school boards to establish a mechanism for the boards to regularly review IPRC decisions to identify inconsistencies, and highlight areas for improvement for the school boards to implement.

For the auditee responses, see **Recommendations and Auditee Responses**.





4.2.2 The Impact of a Shift to Inclusive Classrooms Had Not Been Evaluated to Ensure Better Outcomes

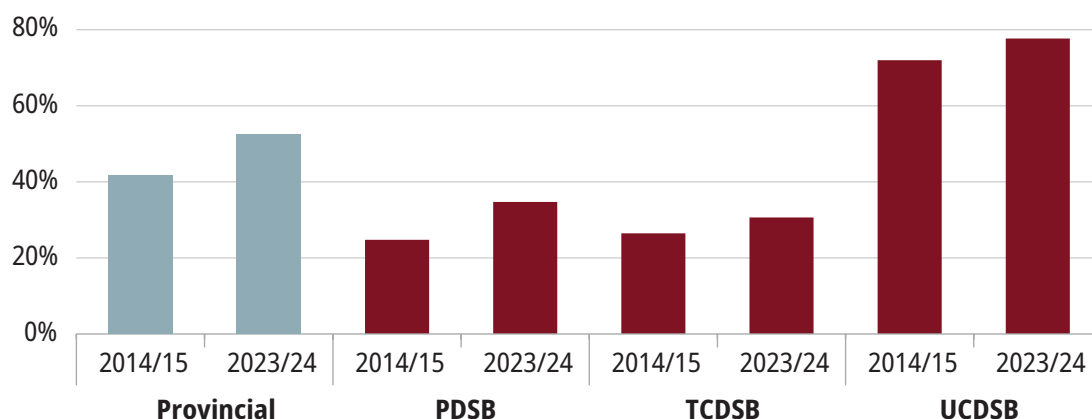
Ontario’s 72 school boards have seen a growing shift toward the inclusive education model, which is built on the principle that students with special education needs should learn alongside their peers in the general classroom. A special education teacher advises and liaises with the classroom teacher to adapt lessons, provide teaching accommodations and devise strategies to meet each student’s learning needs.

Inclusive education, when adequately resourced, can be associated with improvements in academic achievement, social-emotional development, self-esteem and peer acceptance, and may reduce stigma and stereotyping. The effectiveness of inclusion depends on deliberate planning, aligned resources and ongoing evaluation to ensure that student needs are met.

Over the past 10 years, the proportion of students receiving indirect support increased by 10% province-wide, from 42% in 2014/15 to 52% in 2023/24, as shown in **Figure 8**. At the boards we selected, increases ranged from 4% (TCDSB) to 10% (PDSB). Despite this shift, none of the selected boards had analyzed the impact on student needs, service effectiveness or outcomes.

Figure 8: Trend in Inclusive Education Placements with Indirect Support Provincially and at Selected School Boards, 2014/15 and 2023/24

Source of data: Ministry of Education



In many cases, school boards across the province have reduced or restructured specialized programs, citing a shift toward inclusion as the primary rationale. For example, in the 2019/20 school year, PDSB began phasing out certain specialized classes at both the elementary and secondary level to transition toward placement in regular classrooms. These included placements based on a student's needs instead of their exceptionality.

At the elementary level, Developmental Disability classes and General Learning Disability classes were both to be phased out for the 2026/27 school year. PDSB did not conduct an analysis of the impact on student support or how the level of support would be maintained.

During a 2025 PDSB review of secondary programming, parents and staff raised concerns that when the board closed a secondary program that prepared students with lower cognitive ability for entry-level jobs in the skilled trades, there were no comparable supports to replace it. This left some students without the help they needed to succeed academically and socially.

The teacher survey we conducted at the three school boards found that most classroom teachers in inclusive classrooms felt unable to fully or adequately support students with special education needs. Specifically:

- » 21% responded yes to the question, "For the majority of the time, are you able to meet most of the needs of special education students in your class?"
- » 87% believed they sometimes, rarely or never had "the necessary resources and supports to implement an IEP effectively."

87%
of teachers in inclusive classrooms reported sometimes, rarely or never having the "necessary resources to implement IEPs effectively"

Special education teachers responded that they were somewhat better able to fully or adequately support students with special education needs in specialized classrooms. At the three boards combined, 26% of special education teachers responded yes to the question, "For the majority of the time, are you able to meet most of the needs of special education students in your class?" and 72% sometimes, rarely or never had

"the necessary resources and supports to implement IEPs effectively."

Education stakeholders have expressed similar concerns. For example, the Elementary Teachers' Federation of Ontario published a 2024 report *Promises Unfulfilled: Addressing the Special Education Crisis in Ontario*. Focus groups of teachers who were interviewed for the report strongly believed that the current inclusion model fails children, families and educators, and that "inclusion without proper support is abandonment."

The Learning Disabilities Association of Ontario documented their concerns in a letter to us. They wrote that, "when inclusive environments are not adequately resourced, students with learning disabilities are left without the intensive interventions, continuity, and safeguards they require to succeed."



Family Experience Story #2

Source: Parental submission and discussion, including supporting documentation where possible

Paul*, 15, faces challenges related to autism, central auditory processing disorder and an intellectual disability. He began his high school journey at a particular school specifically because it had a specialized educational pathway designed to support students like him. From kindergarten through Grade 9, Paul had consistent access to EAs, technology supports, occupational therapy and speech services, as outlined in his IEP.

The school board made the decision to discontinue the specialized program Paul was enrolled in, so beginning in Grade 10, Paul was integrated into regular classrooms for the remainder of his high school education.

The school assured the family that Paul's IEP would remain in place and that no other supports would be removed. However, the reality has been different. His class sizes increased and the availability of EAs became greatly reduced. Rather than provide the same level of support Paul had been identified as needing, the transition left him navigating a more complex and less accommodating environment.

* His name has been changed to protect privacy.

■ Why It Matters

As school boards move toward more inclusive classrooms, students with special education needs must receive consistent academic, behavioural and social-emotional support to participate meaningfully. With the right supports, students stay engaged, learn alongside peers and build confidence. Strong supports also help teachers manage diverse needs and focus on teaching rather than crisis response. Students benefit from well-supported inclusion because it promotes empathy, collaboration and positive peer relationships while reducing classroom disruptions.

Recommendation 4

We recommend that the Ministry require school boards to:

- conduct and document an analysis of the shift toward more inclusive special education classrooms, including increased use of indirect support, to assess its impact on student needs, service effectiveness and outcomes; and
- use this analysis to inform service delivery and resource allocation decisions.

For the auditee responses, see **Recommendations and Auditee Responses**.



4.2.3 IPRC Decision-Making Lacked Transparency Due to Missing Rationales and Generic Documentation

Legislation requires IPRCs to document a student’s exceptionalities, placement, and strengths and needs. In cases where a special education classroom is recommended, a written rationale is also required. Consistent with the findings from our 2008 *Special Education* audit, we found that IPRCs were making placement decisions without fully documenting the rationale behind them and did not include all required information.

As a result, IPRC documentation of placement decisions did not provide a clear or comprehensive explanation of how those decisions were reached, or how they were aligned with the student’s strengths and needs. Neither the Ministry nor school boards we selected had performed a system-wide review of IPRC decisions to determine that IPRCs complied with this requirement or to advise on deficiencies and best practices.

65%

of student files we sampled did not contain any written rationale when recommending placement in a special education classroom

Of the student files we reviewed across the three boards, 65% did not contain any written rationale at all for recommending that a student be placed in a special education classroom. Of the student files that did include some documentation, 59% provided simply the student’s diagnosis, which did not fully explain the basis for the placement decision.

We also found that, across the three boards, IPRCs documented students’ strengths and needs as required. However, the boards used generic language and included no individualized descriptions to inform IEP development and increase transparency in decisions. Most student files we reviewed used broad categories such as “communication skills” and “play skills” to describe the student’s strengths. Similarly, IPRCs listed students’ needs using broad categories, such as “motor skills” or “self-regulation,” without any further detail.

IPRCs frequently did not document their rationale for making changes to students' placements, such as when a student was moved from a special education classroom to a regular classroom with indirect support. Across the three boards, 88% of IPRC decisions we reviewed had no documented explanation for the placement change. There was no information, for example, referring to an update to a student's clinical assessment, observations from classroom teachers or input from parents to explain why the placement was changed.

88%

of IPRC decisions we reviewed had no documented explanation for the placement change

Lastly, we found that none of the three school boards documented how clinical assessments were considered in decision-making. IPRCs did not document how assessments informed placement decisions, or whether they had reviewed updated assessments during annual reviews. At two of the boards (UCDSB and TCDSB), IPRCs

documented the type of clinical assessment completed, without summarizing the findings or explaining how the results informed their placement decision. PDSB had no documentation of clinical assessments at all.

■ Why It Matters

Clear documentation of the rationale for IPRC exceptionality and placement decisions demonstrates legal and policy compliance, ensures transparency for families, and promotes consistency across cases. Sufficiently documented details in IPRC decisions form part of a high-quality IEP, as it provides educators with a clear understanding of the student's identified needs, the evidence supporting those needs and the reasoning behind the chosen placement.

Recommendation 5

We recommend that the Ministry require school boards to document their IPRCs' decision-making process, including a detailed rationale for placement decisions and placement changes, individualized descriptions of student strengths and needs, a summary of the key observations, and results from clinical assessments and their impact on placement decisions.

For the auditee responses, see **Recommendations and Auditee Responses**.



4.2.4 Long Wait Times for Specialist Assessments Delayed IPRC Decisions

IPRCs may use psychological and speech-language assessments performed by specialists to determine appropriate placements for students with special education needs. At the three boards we selected, students with special education needs faced long wait times to have their assessments completed by school board specialist staff. This delayed IPRCs from making decisions on the most suitable placements for the student, and schools from providing the most suitable supports. This is consistent with findings in our 2017 report *School Boards' Management of Financial and Human Resources*, which found that a quarter to about a third of the students on the wait lists had been waiting for a psychological assessment for over a year at three school boards.

At the time of our audit, 34% of students at TCDSB and PDSB who needed an assessment had been waiting for more than one year. **Figure 9** shows the breakdown of students at each school board who were waiting for psychological or speech-language assessments.

Figure 9: Number of Students Awaiting Specialist Assessments at Selected School Boards

Source of data: School boards selected

	TCDSB	PDSB	UCDSB
Students waiting for psychological assessment	661	37 ¹	21
Students waiting for speech-language assessment	817	696	95
Total	1,478	733	116
Students on wait list >1 year	499	248 ¹	n/a ²
% on wait list >1 year	34	34	-

1. PDSB's specialists do not add students awaiting a psychological assessment to their wait list unless they are identified as high priority. As a result, this number does not reflect all students awaiting a psychological assessment at PDSB schools.
2. UCDSB does not collect data showing how long students have been on speech-language wait lists. No students have been on the wait list for psychological assessments for more than one year.

34%
of students at two boards waited over one year for an assessment

In the three boards we examined, specialists were hired by the board and assigned to serve a specific group of schools regardless of the caseload in that grouping. Each specialist maintained their own wait list for students requiring an assessment for their assigned schools. We found that the number of outstanding assessments assigned to individual specialists within a board varied widely, as shown in **Figure 10**. For example, at TCDSB one specialist had 64 outstanding

speech-language assessments, while another specialist had two. This uneven distribution of cases indicates a need to periodically reallocate specialists across schools to reduce students' wait times.

Figure 10: Number of Outstanding Assessments Assigned to Individual Specialists

Source of data: School boards selected

	# of Psychological Assessments	# of Speech-Language Assessments
TCDSB	1-45	2-64
PDSB	n/a*	1-61
UCDSB	1-7	n/a*

* Board did not have information on specialists' assignments to outstanding assessments.

We found that none of the three boards maintained a complete, consolidated wait list. Combined wait lists could show the overall allocation of assessments, including any gaps or uneven caseloads amongst specialists. All three boards took steps to begin collecting wait-list information from their specialists.

We found that PDSB and UCDSB had incomplete wait-list information. PDSB's specialists did not track students awaiting a psychological assessment unless they were identified as high priority. UCDSB specialists did not track how long students were on wait lists. None of the three boards had a method of prioritizing assessments based on wait-list data. Without this information, boards cannot reallocate specialists based on students' needs or wait times.

TCDSB was in the process of implementing and configuring a case management system to allow for better monitoring and system-level oversight. The system will help manage wait lists, as well as improve documentation, review of student plans, tracking student exclusions and other educational activities.

Parents can choose to obtain private assessments. School boards told us this was sometimes done to avoid long wait times, or to have the assessment conducted by a specialist already familiar with the child and family. A psychological assessment in Ontario typically costs between \$2,500 and \$4,500. These fees could total over \$5,000 if the assessment includes additional components such as screening for autism and ADHD.

Assessments completed by private specialists need to be reviewed by board specialists before they can be incorporated into IPRC decisions or IEPs. These reviews are less time-consuming than full assessments and are typically completed when received by the board specialists who are also responsible for serving students on the wait lists. We found there were no delays in this review process at the school boards, enabling the IPRC process to proceed and clinical assessments to be used in determining appropriate supports. As a result, students with private assessments often received placements and supports sooner than students who were waiting for board-provided assessments.

None of the three boards tracked the proportion of assessments completed privately out of the total assessments needed.

■ Why It Matters

Timely psychological and speech-language assessments are critical to ensuring that students with special education needs receive the most suitable supports when they need them. Delays can hinder learning, widen achievement gaps and place unnecessary stress on families. If parents are paying for private assessments to bypass long wait lists, students whose families cannot afford external services face barriers to access timely services.

Recommendation 6

We recommend that the Ministry instruct school boards to:

- require specialists to record referral dates, assessment priorities and assessment completion dates on their wait lists and share this information with the school boards;
- consolidate individual specialists' wait-list information into a central wait time listing;
- monitor wait times and specialist caseloads at least on a quarterly basis and reallocate cases across the school board to reduce family wait times for assessments;
- take steps to ensure that board-hired specialists are conducting assessments based on the severity of needs and wait times; and
- track the number of privately funded assessments reviewed each year, including the wait time for services, and use this data to inform access issues and future specialist capacity decisions.

For the auditee responses, see **Recommendations and Auditee Responses**.



4.3 Individual Education Plans

4.3.1 IEPs Often Lacked Individualization, Measurable Goals and Expectations, and Evidence of Parent Participation

For each board we selected, we reviewed a sample of IEPs that varied by student exceptionalities, grade and school level, classroom placement, and whether the student had modified and/or alternative learning goals.

In our sample, at least 90% of the annual learning goals were written without measurable criteria to evaluate progress and achievement against specific outcomes. Examples of such non-measurable goals included statements such as the student would improve communicational skills, complete a modified Grade 8 Science program with expectations reduced in number and complexity, and build skills in numeracy and literacy.

60%

of surveyed teachers stated that they received minimal or no training in IEP development and implementation

Alternative learning expectations in the IEPs were also frequently designed without measurable criteria or specific outcomes, ranging from 50% of the time at one board to 86% at another. Modified learning expectations similarly lacked measurable criteria at least 94% of the time across each board selected.

The accommodations, teaching strategies and assessment methods in all of the IEPs we reviewed were generic. They often used identical or very similar wording across multiple plans, regardless of individual student profiles. The lack of individualization indicates that supports were not tailored to students' specific learning needs. For example, accommodations described as frequent check-ins, proximity to instructors or extra time for processing appeared repeatedly across plans, as did teaching strategies such as modelling, prompting and direct instruction, and assessment methods such as observations and anecdotal notes.

Files sampled with no evidence of parent/guardian participation in IEP development ranged from **38% to 95%**

Similarly, the IEPs described student strengths and needs in general terms. Many of the strengths and needs referenced had descriptions such as mathematical skills, organizational skills, executive functioning skills, social skills and communicational skills, and were not specific to the student. For example, stating that a student has “challenges in mathematical skills,” without specifying what aspects of math are challenging or how those challenges appear in the classroom, is too broad to be meaningful.

For students 14 years of age or older, the IEP must include a transition plan for the student’s move from school to work, further education and/or community living. The transition goals in the IEPs we reviewed across each board were largely unrelated to meaningful long-term outcomes. The proportion of goals that were not aligned with these outcomes ranged from 88% at TCDSB to 93% at PDSB and 96% at UCDSB.

Common examples of transition goals included transitioning from elementary to secondary school, from activity to activity, or from grade to grade. Further, most transition plans lacked clear, tangible actions with defined outcomes and specific timelines to assess whether the transition support was effective.

Parent/guardian involvement is a required and essential part of developing an effective IEP. We found that 38% of files at TCDSB, 67% at PDSB and 95% at UCDSB had no evidence of parent participation. In cases where some consultation was noted, the documentation did not show that meaningful engagement had occurred, such as explaining the input parents had shared.

Our survey asked teachers about the training they had received since the 2020/21 school year on:

- » the IEP development process, including writing learning goals and setting modified or alternative expectations;
- » selecting appropriate accommodations and choosing effective teaching strategies and assessment methods; and
- » implementing, updating and monitoring IEPs.

Approximately 60% of respondents said that they had received minimal or no training in any of these areas. Over 75% of these teachers also indicated that additional training in these areas would help them better support students.



Family Experience Story #3

Source: Parental submission and discussion, including supporting documentation where possible

Yumi*, 9, is a non-verbal autistic child who has intellectual impairment and is prone to aggressive behaviours. Despite these significant needs, her IEP was not fully implemented and included repetitive, outdated goals. She was often instructed to repeat the same work she did in preschool. Yumi's parents expressed that meetings with the school felt like box-ticking exercises rather than genuine efforts to support her development.

The school isolated Yumi when she was overstimulated, often without informing her parents. She was passed between multiple EAs instead of receiving consistent support by someone who understands her very high and specific needs. Yumi's parents ultimately made the difficult decision to remove her from school and begin homeschooling.

* Her name has been changed to protect privacy.

4.3.2 There Was Limited Ministry and School Board Oversight of the Consistency and Effectiveness of IEPs

We found that there was no structured review process at the board or Ministry level to ensure that IEPs met provincial standards or were implemented consistently and effectively in classrooms. In its 2017 policy and resource guide, the Ministry set out 14 standards that school boards must follow when developing IEPs and indicated that it would conduct annual reviews of selected boards to assess compliance. At the time of our audit, it had not conducted any reviews.

Selected school boards and the Ministry had not conducted annual reviews to assess compliance with IEP standards

The Ministry told us that school boards are responsible for implementing special education programs and services, including compliance with IEP standards, and for conducting their own compliance and quality assurance checks. None of the boards we selected had established a formal process to evaluate IEP development or implementation. A structured process would include an ongoing review of a sample of IEPs using a common set of review criteria and an evaluative framework.

Our survey of teachers revealed substantial challenges in implementing and understanding key components of IEPs. Fifty-nine percent of teachers responded that they were only sometimes able to consistently implement the accommodations and modifications outlined in their students' IEPs. An additional 8% said that they could rarely or never do so.



Further, 22% of teachers reported having no or limited knowledge and skills to implement transition plans. Another 28% indicated moderate knowledge and skills. Teachers also reported no, limited or moderate knowledge and skills in implementing annual learning goals (39%), modified and alternative learning expectations (39%), assessment methods (32%), teaching strategies (29%) and accommodations (28%).

■ Why It Matters

It is essential for an IEP to be personalized as every student with special education needs has unique strengths, needs, learning styles and challenges, making a one-size-fits-all approach ineffective. A structured review process provides school boards and the Ministry with assurance that IEPs are consistently meeting provincial requirements and that students are receiving appropriate support, giving families confidence that their children's needs are being addressed.

Recommendation 7

We recommend that the Ministry:

- provide clear guidance, practical examples and templates to school boards that demonstrate how IEP standards should be applied;
- work in collaboration with school boards to establish a program to deliver regular training and resource guidance for teachers, administrators and other staff about developing and implementing IEPs; and
- work in collaboration with school boards to conduct a structured monitoring process to confirm that IEPs are in compliance with IEP standards.

For the auditee responses, see **Recommendations and Auditee Responses**.



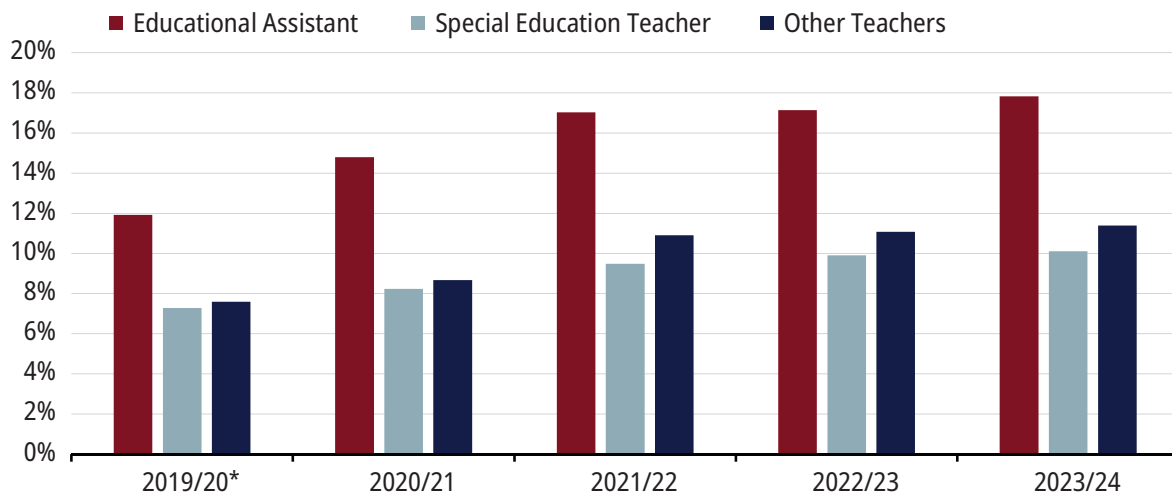
4.4 Special Education Teachers and Educational Assistants

4.4.1 Increasing EA Absences Often Went Unfilled, Reducing Available Instruction and Support

As seen in **Figure 11**, school boards experienced steadily rising daily absence rates among EAs, who work primarily with students with special education needs. In 2023/24, an average of 18% of EAs across the three school boards combined were absent on any given school day. The absence rate was lower for special education teachers (10%) and other teachers (11%).

Figure 11: Daily Average Percentage of Instructional Staff Reporting an Absence at Selected School Boards, 2019/20–2023/24

Source of data: School boards selected



* Due to system limitations, UCDSB data for 2019/20 was unavailable.

In 2023/24, EAs were absent for an average of 44, 33 and 34 days at TCDSB, PDSB and UCDSB respectively. In comparison, special education teachers were absent for 21, 14 and 15 days, and other teachers were absent for 23, 18 and 17 days at the same three boards.

EAs support students with special education needs by helping with learning activities, behaviour supports, personal care and classroom tasks, under the direction of a teacher. They also assist with supervision, documenting progress and implementing the accommodations outlined in IEPs. Among those teachers surveyed who said they were unable to meet most of their students' special education needs the majority of the time, 88% reported a greater need for EAs and support personnel.

Principals, teachers and EAs that we spoke with at all three school boards reported that the high level of EA absences was primarily due to the elevated stress and student-related physical injuries they experienced. According to a 2024 survey by the Ontario School Board Council of Unions, 95.8% of EAs and child and youth workers experienced violent or disruptive incidents. Of these workers, 54.8% experienced this on a daily basis.

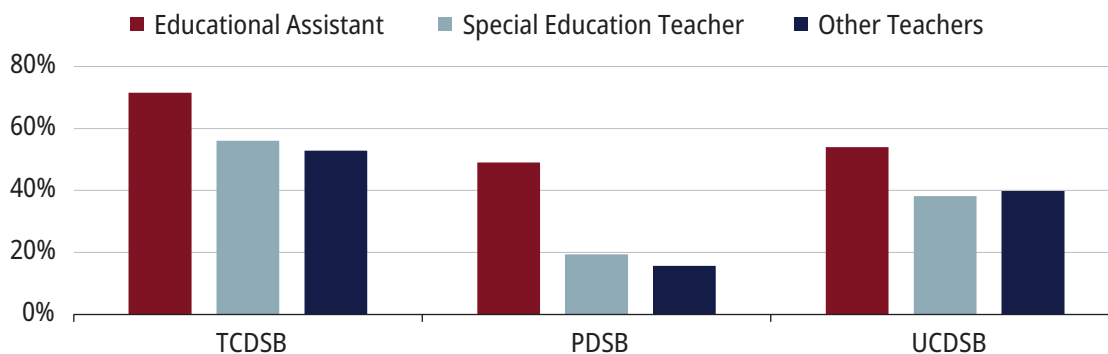
49% to 72%
of EA absences went unfilled at the three selected school boards

We consistently heard that student needs had become increasingly complex. Without adequate staffing, this led to difficulty managing high-needs students in large classrooms and behavioural challenges. For EAs especially, it resulted in heightened stress, more frequent physical injuries and a corresponding high rate of absenteeism.

EA absences often went unfilled or were filled by an unqualified temporary staff member because of the volume of daily staff shortages and lack of availability of qualified substitutes. As seen in **Figure 12**, in 2023/24, EA absences at the three boards went unfilled between 49% and 72% of the time. Unfilled absences can result in students being left without the assistance they need to participate safely and meaningfully in classroom activities.

Figure 12: Percentage of Unfilled Absences at Selected School Boards, 2023/24

Source of data: School boards selected



18%

of EAs at selected boards were absent on any given school day on average in 2023/24

10%

of special education teachers at selected boards were absent on any given school day on average in 2023/24

Special education teacher absences went unfilled less frequently, between 19% and 56% of the time. Other teachers' absences went unfilled between 16% and 53% of the time.

Schools we spoke to reorganized classes and responsibilities with on-site staff such as lunchroom supervisors, itinerant teachers and administrators filling in. Sometimes schools needed to combine classes and re-assign EAs to the students with the highest support needs.

When a teacher or EA reported an absence, the school board's call-out system would send a request to a list of supply staff to fill in. At the three boards we examined, the number of individuals in each supply pool for EAs and teachers was large enough to fill the daily average absences.

School boards told us that they had difficulties filling special education teacher and EA absences. Widely dispersed school locations create travel barriers. Boards also experienced competition for support staff with other school boards (and, in the case of EAs, from community-based employers). Many vacancies also involved specialized or complex assignments, limiting the number of qualified staff. All of these and other factors reduce the available supply pool.

The Ministry attempted to improve absence levels by requiring school boards to develop and implement an attendance support program by June 2026. Attendance support is a non-disciplinary program intended to support employees who are unable to attend work consistently. Employees are entered into the program if they exceed an absence threshold set by the school board. Through this program, they can access resources such as coaching and counselling. If employees remain unable to meet attendance targets, they progress through multiple stages of the program, with escalating actions as determined by the school board.

At the time of our audit, TCDSB had not implemented an attendance support program, but had drafted policies and procedures to support one and was targeting implementation ahead of the June 2026 deadline. UCDSB had implemented its program, effective September 1, 2025. PDSB had a program that it had resumed in the 2022/23 school year following a pause during COVID-19, but had not yet seen absences improve.

■ Why It Matters

Every student in Ontario has a right to be educated. When the support staff who know the needs of the student best are absent, students with special needs may not receive the level of support required to participate fully and safely in learning. Staff absences are normal in any workplace. Without effective planning to fill absences, some students may be less able to fully participate in learning, have their personal and safety needs put at risk, or in some cases may be unable to attend school.

Recommendation 8

We recommend that the Ministry, in consultation with school boards:

- track absentee data, including the reason for the absence, and qualified staff fulfillment rates by school board;
- track the data of when special education needs students are asked to stay at home or have a modification to their regular educational environment, due to an unfilled absence; and
- use this data to inform a plan to increase staff fulfillment rates.

For the auditee responses, see **Recommendations and Auditee Responses**.





4.4.2 Inconsistent Special Education Staffing Across Schools Contributed to Unequal Access to Essential Support

Special Education Teachers

We reviewed the allocation of elementary special education teachers that supported students in regular classrooms. These teachers provided specialized instruction directly to students, either individually or in a small group. They also provided support by consulting with regular classroom teachers about their students with special education needs. The specific format and specialized instruction time varied by student and was laid out in the student's IEP.

In our review of student enrolment and staffing data in the 2024/25 school year, we found that the ratios between students and special education teachers varied significantly at schools across boards. At TCDSB, ratios ranged from eight to 76 students per teacher. At UCDSB, ratios ranged from 10 to 78 students per teacher, while at PDSB, ratios ranged from 13 to 70 students per teacher.

At each board, we found several specific instances where schools serving students with comparable levels of support needs had very different ratios. At one TCDSB school, each special education teacher was responsible for 54 students with similar needs. At another school, each teacher supported 19 students with similar needs. We found comparable disparities at UCDSB and PDSB.

The variance in ratios also included examples where schools had higher special education student-to-teacher ratios than schools serving fewer students with similar needs. One PDSB school had 105 students with special education needs, with 45 who needed to be taken out of their regular classroom for specialized one-on-one or small-group instruction, while another had 33 and 14 respectively. Despite these differences, both schools were allocated the same number of special education teachers. We noted similar examples at TCDSB and UCDSB.

Both TCDSB and UCDSB used informal processes to determine how to allocate special education teachers to schools. TCDSB assigned each of its schools a baseline number of one special education teacher for every 135 students, and added additional teachers based on factors such as student placement types and exceptionalities. UCDSB told us that it considered students' exceptionalities along with other factors such as overall enrolment, IEPs, student challenges, and expected student transitions in and out of schools.

PDSB based special education teacher allocations solely on mainstream enrolment, without considering any other factors such as the number or needs of students receiving special education services.

None of the three boards had a documented analysis to guide staffing decisions, with standardized criteria linking teacher allocations to the level of instructional supports required across schools.

Educational Assistants

We reviewed the allocation of EAs supporting elementary students with high levels of special education needs. These include managing behaviour and safety, health or medical conditions, and personal care and daily function activities such as toileting, feeding and dressing.

TCDSB gathered data about students with high needs through a survey sent to schools, while UCDSB did so through discussions with schools. Both boards said they used this information, along with other data such as last year's allocations and new student enrolments, to decide EA staffing levels. Neither board followed a documented methodology or analysis with clear and consistently applied criteria linking staffing allocations to students' needs when determining staffing levels across schools.



PDSB has a documented scoring methodology that they could use to determine a baseline EA allocation for high-needs students at each school. However, in many PDSB schools, the actual number of EAs allocated did not align with the level of support determined by the methodology, and no rationale was documented when allocations were adjusted from the established approach.

Comparing PDSB’s actual EA allocations for the 2024/25 school year to the targeted allocations determined by its methodology, we found that schools were understaffed by a net total of 51 EAs. Of the 217 elementary schools, 109 (50%) were understaffed. Forty-one (19%) of these schools were understaffed by at least one full-time EA. This overall staffing shortage resulted from adjustments the board made to EA allocations to remain within its EA budget.

Our review of the 2024/25 school year found high variations in special education student-to-EA ratios across schools. At TCDSB, ratios ranged from eight high-needs students per EA to one-to-one support. At PDSB, ratios ranged from nine high-needs students per EA to one-to-one assignments. At UCDSB, ratios ranged from 4.7 high-needs students per EA to one-to-one assignments.

At each board, we found these discrepancies among schools with a comparable number of high-needs students. For example, three TCDSB schools each had 14 students with similarly high needs, based on inclusion in a full-time special education class, or who were determined to have the highest need, level four. For these students, the student-to-EA ratio ranged from 1.6 to 7, as shown in **Figure 13**.

Figure 13: Student-to-EA Ratios at Three TCDSB Schools with the Same Number of High-Needs Students

Prepared by Office of the Auditor General of Ontario

	# of High-Needs Students	# of EAs	Student-to-EA Ratio
TCDSB School 1	14	9	1.6
TCDSB School 2	14	3	4.7
TCDSB School 3	14	2	7

We also found that some TCDSB and UCDSB schools serving a larger number of students with high needs had higher student-to-EA ratios than schools with fewer high-needs students. For example, two UCDSB schools had the same number of EAs allocated, but one school had four times as many high-needs students to support. One TCDSB school had each EA assigned to 1.4 high-needs students, while another TCDSB school with four times as many high-needs students had each EA assigned to 5.4 students.



■ Why It Matters

Students with similar needs should not be receiving different levels of educational support depending on the school they attend. These gaps can affect their learning, behaviour, social-emotional development and overall success.

Recommendation 9

We recommend that the Ministry, in consultation with the school boards:

- develop, document and apply a clear, consistent methodology for allocating special education staff that links student needs to staffing allocations that is equitable across schools and is within the budget allocated; and
- regularly review actual allocations to ensure that they align and ask school boards to clearly document the rationale for adjustments.

For the auditee responses, see **Recommendations and Auditee Responses**.



4.5 Teacher and Support Staff Training

4.5.1 The Ministry and School Boards Should Strengthen Special Education Staff Training and Qualifications

We found that the Ministry did not establish mandatory training requirements for all educators who support students with special education needs, or set province-wide qualifications for EAs. As a result, requirements and training opportunities for teachers and EAs varied across school boards, and many teachers reported gaps in their ability to effectively support these students.

Teachers

We reviewed the training and qualification requirements for both regular classroom and special education teachers, as many regular classroom teachers support students with special education needs in inclusive settings. The Ontario College of Teachers does not include specific certification requirements related to special education. Teachers may choose to complete additional qualification courses in special education, such as Special Education Part 1, Part 2 or the Specialist qualification, and other courses related to specific disabilities or student needs, including communicational or behavioural supports.

Ontario legislation requires that teachers who are assigned to special education positions have obtained, at a minimum, Special Education Part 1, and the school boards selected for our audit required this qualification. Regular classroom teachers are not required to hold this qualification, although completing additional qualifications usually results in salary increases. Province-wide, between 2019 and 2024, approximately half of all certified teachers held Special Education Part 1, about 20% held Special Education Part 2 and about 15% held the Special Education Specialist qualification.

The Ministry does not set minimum training requirements related to special education, and the school boards we selected varied in the training opportunities they offered to educators. The Ministry designated a special education-related topic as a mandatory Professional Activity Day focus in 2022/23. Outside of that year, 34 of the 72 school boards designated special education as a Professional Activity Day topic at least once during 2019/20 to 2024/25, with one board doing so each year.

59%

of regular classroom and special education teachers indicated receiving no or minimal training on key special education topics

Consistent with these findings, our survey of teachers at the selected boards found that at least 59% of regular classroom and special education teachers responded that they received no or minimal training on key special education topics, including identifying student needs, developing and implementing IEPs, assessing students, behaviour management, autism and learning disabilities. Over 70% of these respondents also indicated that additional training would help them better support students with special education needs.

Educational Assistants

The Ministry does not provide or mandate minimum entry or training requirements for EAs working with students with special education needs. There are also no provincial certification, licensing body or mandatory qualification standards for EAs.

As a result, the boards selected for our review had different entry-level requirements for all EAs. TCDSB required a Grade 12 diploma, while both PDSB and UCDSB required an education support diploma, such as Educational Assistant, Child and Youth Worker, or Developmental Service Worker. UCDSB also accepted certain related university degrees.

We also found that EA training requirements varied across the selected school boards. For example, PDSB required all EAs to complete certified behaviour de-escalation training, UCDSB required this training only for EAs supporting students with safety plans, and TCDSB encouraged but did not require this training.

■ Why It Matters

Educators who lack adequate training and qualifications are less equipped to support the diverse needs and behaviours of students with special education needs, limiting equitable learning opportunities for these students.

Recommendation 10

We recommend that the Ministry, in collaboration with school boards:

- establish minimum, province-wide training requirements for teachers assigned to special education positions and EAs, as well as minimum qualification requirements for EAs; and
- make available additional training opportunities for regular classroom teachers to better support students with special education needs in inclusive classrooms.

For the auditee responses, see **Recommendations and Auditee Responses**.



4.6 Student Exclusion and Suspension

4.6.1 Students with Special Education Needs Were Sometimes Excluded from School Informally Without Tracking the Number, Documentation or Rationale

Under the *Education Act* principals have a legal duty to refuse entry to a person whose presence, in their judgment, would be detrimental to students' physical or mental well-being. The practice of refusing a student entry for this reason is commonly referred to as an exclusion. The Ministry emphasizes that exclusions should be used as a last resort. In 2024, it began developing additional guidance for school boards that prioritized the use of accommodations, preventative actions, and safety and support plans before an exclusion.

When exclusions are used, the Ministry requires schools to document the reasons for the exclusion, notify the student's parents/guardians and ensure that there is a plan signed by the principal to support the student's return to school.

Beginning with the 2020/21 school year, the Ministry required boards to report annually on the number of exclusions, the number of students excluded, the number of days students were excluded and the number of students excluded who were receiving special education services. Boards also report on the reasons for exclusions by using pre-defined categories. All information is submitted in aggregate at the board level.

Between 2020/21 and 2023/24, an average of 239 students receiving special education services (0.07%) were reported as excluded each year, and 23 school boards (32%) reported no exclusions of students with special education needs each school year. Sixty-one percent of recorded exclusions were categorized as "behavioural," followed by those categorized as "other" at 20%.

Undocumented Exclusions

Because the data is aggregated at the board level and uses pre-defined categories, the Ministry does not have incident-level detail to analyze exclusion patterns or assess whether exclusion decisions align with legislative standards.

39%
of teachers we surveyed
said that they had observed
an undocumented exclusion
at least once during the
school year

Ministry reporting requirements apply only to exclusions that are formally recorded as such. However, our audit found that students with special education needs were sometimes removed from their school or classroom without the incident being formally documented as an exclusion. In fact, 39% of teachers we surveyed said that they had observed this at least once during the 2024/25 school year. Of these respondents, 33% indicated that this had happened more than five times. The most common reasons identified for the undocumented exclusions were behavioural challenges (83%), safety concerns (81%), and a lack of support and resources (64%).

External surveys identified similar patterns with undocumented exclusions. For example, almost a third (31%) of respondents to Community Living Ontario's 2023 Ontario School Inclusion Survey indicated that students had been sent home or instructed to stay home because the school was unable to meet their needs. Additionally, 29% of caregivers reported that their child had been secluded in school, meaning that they were placed in a separate space away from their peers, often behind locked or blocked doors.

People for Education's 2023/24 Annual Ontario School Survey of Ontario principals found that the proportion of elementary principals recommending that students with special education needs stay home has increased steadily, from 48% in 2014 to 63% in 2024. Principals who reported that their schools had daily EA shortages were more likely to report having recommended that students stay home. They most often named safety issues and a lack of necessary support as the reasons why they made this decision.

Although the Ministry developed a draft policy in 2024, it did not establish clear, province-wide criteria for the use of exclusions. The development of the policy was paused in January 2025 before the provincial election. At the time of our audit, the Ministry did not have updates or directions on next steps for resuming policy development.

In the absence of clear provincial guidance, school board practices related to exclusions varied. One of the three school boards we selected did not have formal policies related to exclusions. Another board had exclusion-related procedures, but did not offer practical guidance to help school administrators determine the types or specific circumstances in which exclusions should be used, to meet the legislative standard. The third board had more fulsome procedures overall, but like the other boards, lacked clarity regarding the use of informal exclusions.



Family Experience Story #4

Source: Parental submission and discussion, including supporting documentation where possible

Samira*, an 8 year-old diagnosed with autism spectrum disorder, had been placed by her school board into a specialized program for students with autism in February 2023. Samira became easily overstimulated and acted out, resulting in being isolated from the class in what the school called a “calm room” for about 80% of the school day during the 2024/25 school year.

Samira’s parents expected the room to be a place to settle when overstimulated, offering soothing things such as coloured walls, calm background music and sensory materials. Instead, the “calm room” was 8’ x 8’ with concrete walls and no windows, containing only Samira’s schoolwork and a desk and chair labelled with her name. The school did not inform Samira’s parents that Samira was being isolated in the room. They learned about it when a representative of their local social services agency for children with complex needs conducted a classroom visit, after which the principal confirmed the situation to Samira’s parents.

Following a physical incident in October 2024, Samira’s parents were asked to keep her home for a calming period of a few days. After this, she was directed not to return to school as a formal exclusion. Despite attempts to follow up with the school and board, no return date was established, and the school did not reintegrate Samira into her classroom until October 2025. Since the start of the exclusion in October 2024, Samira was provided with one hour of virtual learning per day that covered topics that did not meet her abilities.

* Her name has been changed to protect privacy.

■ Why It Matters

Excluding students from school interrupts their learning and socialization. Removing a child from their ordinary learning environment can have lasting impacts on their academic and mental health outcomes, isolate them socially and harm their self-esteem. Frequent exclusions impact the child’s right to education, and unsupervised exclusions place student safety at risk. Parents of excluded students may also need to stay home from work and lose the respite from caring for their child.

Recommendation 11

We recommend that the Ministry:

- establish and communicate clear operational criteria describing the specific circumstances that would meet the legislative standard for exclusion under the *Education Act*, including clarifying whether all exclusion practices outside of a formal documented exclusion are permitted and under what conditions;
- define minimum provincial documentation and reporting requirements to ensure that all instances in which students are excluded are consistently recorded;
- establish a mechanism for parents to report exclusions, without reprisal, to ensure that the informal exclusion data provided is accurate; and
- implement a process to periodically review exclusion practices across school boards to assess equitable alignment with legislative policy requirements.

For the auditee responses, see **Recommendations and Auditee Responses**.

Recommendation 12

We recommend that school boards:

- develop or update exclusion policies to clearly outline when exclusions may be used, consistent with provincial legislative standards and Ministry policy guidance;
- ensure that all instances in which students are excluded or otherwise removed from the school or classroom are appropriately documented according to Ministry requirements; and
- provide principals and relevant staff with guidance and training on the threshold for exclusions and associated documentation expectations.

For the auditee responses, see **Recommendations and Auditee Responses**.

4.6.2 Ministry Data Collection Is Insufficient to Understand Disproportionate Suspension Rates

We found that students with special education needs were more than twice as likely to be suspended as their peers. Between 2019/20 and 2023/24, students receiving special education services averaged 16% of the total student population, yet they averaged 43% of suspended students.

In addition, 48% of students with special education needs were suspended more than once during the five-year period, compared with 21% of other students.

There are limited insights into why there are disproportionate suspension rates

School boards are required to record the reason for a suspension in the Ministry's information system using a set of defined infraction categories. The most common infractions were very similar for students both with and without special education needs. In both cases, the top three infractions of the available categories in the Ministry's reporting system were "code of conduct, board and school policy," "fighting/violence," and "other," a broad catch-all category without further definition. The vagueness of the first and third categories limits insights into the underlying causes of the disproportionate suspension rates between the two groups. Both categories capture a wide range of behaviours and can range from minor non-compliance, such as the use of profane language, to more serious behavioural issues, such as being under the influence of illegal drugs.

Why It Matters

Detailed suspension data allows school boards to identify patterns that can point to underlying issues, such as gaps in classroom supports, inappropriate responses to disability-related behaviours or insufficient access to specialized services. This understanding is essential to addressing the disproportionate suspension of students with special education needs in a fair and meaningful way.

Recommendation 13

We recommend that the Ministry, in consultation with school boards:

- define the reasons and criteria that trigger the discretionary use of suspension under the "code of conduct, board and school policy" and "other" categories;
- annually collect and analyze suspension data in association with other demographic information for those receiving special education services to identify patterns of disproportionality; and
- implement targeted interventions to support disproportionately suspended student groups.

For the auditee responses, see **Recommendations and Auditee Responses**.



4.7 Ministry Oversight of Programming and Services

4.7.1 The Ministry Did Not Review School Boards' Special Education Plans for Compliance with Legislation and Guidance as Required

The *Education Act* requires all school boards in Ontario to develop, maintain and make publicly available a special education plan outlining the board's special education programs and services. School boards are also required to internally review their special education plans annually.

Every two years, each board must complete and submit a checklist for the Ministry's review of special education plans

Every two years, each board must also complete and submit a mandatory templated checklist for the Ministry's review. This checklist confirms that the board's plan aligns with legislation and that the standards outlined in the Ministry's policy and resource guide are included. In practice, the boards typically do this annually. Legislation also requires that school boards submit any amendments made to their plans to the Ministry for review.

The Ministry's policy and resource guide states that it is to review each school board's special education plan to determine whether it complies with Ministry standards, and to ensure that standards are maintained across the province. This review functions as its primary means of oversight and input into special education programming.

We requested the 2024/25 submissions, which became available, and the Ministry provided evidence that it had received the checklists from all boards for the 2024/25 year.

Thirty-four (69%) of the 49 school boards that submitted their checklists in 2023/24 identified that they had made changes to their plans, but most did not indicate what these changes were. We found no evidence of the Ministry identifying and reviewing those changes to ensure alignment with Ministry standards and expectations.

Similarly, 74% of plans indicated amendments for the 2025/26 school year. There was again no evidence of Ministry review in any of those plans. Examples of amendments made to 2024/25 special education plans included revising details of programs and placements, adjusting staffing roles, modifying forms and templates, refreshing information on specialized equipment, refining policies and procedures related to screening, assessment, referrals, and identification, and updating information on boards' SEACs.

There is a legislative requirement that the Ministry confirm the compliance of each board's plan with legislation and policy. The Ministry informed us that it collected the plans and checklists submitted by school boards, but that school boards are directly responsible for ensuring that their plans comply with legislation and policy, while the Ministry's responsibility was in establishing that policy.

Our review of the 2024/25 plans for the three boards we selected found that components of the plans were missing information required by the Ministry's policy and resource guidance. Examples of the omissions we noted for each board are shown in **Figure 14**.

Figure 14: Examples of Omissions from 2024/25 Special Education Plans

Prepared by the Office of the Auditor General of Ontario

School Board	Omissions
Upper Canada District School Board	<ul style="list-style-type: none"> » Description of the specialized programming and placement options provided by the board, such as the board's Power Up program, a specialized district-wide program for students requiring intensive academic support and alternative programming. » Description of the board's specialized health support services for students who require them in school settings, such as physiotherapy, catheterization, feeding and administering prescribed medications, as well as eligibility criteria and procedures for resolving disputes regarding provision of the services. » Processes for implementing IEPs aligned to Ministry standards as outlined in its special education policy and resource guide, processes for dispute resolution where parents and staff disagree on the IEP, and a sample copy of the school board's IEP form/template.
Peel District School Board	<ul style="list-style-type: none"> » Average wait times for educational and other assessments, and the criteria for prioritizing wait lists if they exist, such as student age, urgency for the assessment, length of time on the wait list, and time since previous assessment. » The current multi-year plan for improving accessibility to school buildings and grounds for students with physical and sensory disabilities (last updated in 2022).
Toronto Catholic District School Board	<ul style="list-style-type: none"> » Description of EAs' roles and responsibilities.

■ Why It Matters

By offering oversight and guidance, the Ministry could better ensure policy compliance, gain a clearer understanding of the programming delivered by different school boards and help promote greater consistency across the education system. This would also allow the Ministry to share best practices for special education programming and program delivery with school boards.

Recommendation 14

We recommend that the Ministry:

- review school board special education plans and their amendments annually to ensure compliance with Ministry policy and legislation;
- monitor corrective actions that school boards have taken to address identified areas of non-compliance; and
- provide feedback and input to school boards on best practices in programming and delivery.

For the auditee responses, see **Recommendations and Auditee Responses**.





4.7.2 The Majority of Boards Collectively Spent Hundreds of Millions More Than They Received from the Ministry for Special Education

School boards receive specific funding to support students with special education needs. The Ministry gives school boards discretion and flexibility in how to use this funding to support their special education policies and priorities, noting that local boards are best positioned to respond to local needs. If the full amount of funding is unspent at year-end, school boards are permitted to keep it and must spend it on special education in the future.

School boards must balance their budgets each year, although they can plan a deficit with Minister approval or under other specific circumstances. If a board is in a deficit, the Ministry can require a formal action plan, increase financial reporting requirements, appoint advisors to review and support financial management or, in serious cases, take control of the board's administration.

School boards report special education expenditures to the Ministry three times a year. Costs are separated into these major spending categories:

- » salaries, wages and employee benefits for direct staff positions, including classroom teachers, occasional/supply staff, EAs, technicians related to instruction, professionals and paraprofessional specialists;
- » department heads, principals and vice principals where additional resources have been allocated due to a high concentration of students with special education needs;
- » special education co-ordinators and consultants;
- » staff development; and
- » supplies and services, including textbooks and learning materials, equipment and classroom computers.



19%

Increase in total school board special education spending, 2019/20–2023/24

15%

Increase in Ministry special education funding, 2019/20–2023/24

We found that the spending categories reported did not provide the expenditures related to key special education categories that would enable boards to identify systemic trends, cost drivers and/or financial pressure points.

We analyzed overall special education spending data and observed that total school board special education spending increased by 19% from 2019/20 to 2023/24. This is higher than inflation of 15%, while Ministry special education funding to the boards increased by 15%, as shown in **Figure 15**.

Figure 15: Provincial Special Education Funding and Spending, 2019/20–2023/24

Source of data: Ministry of Education

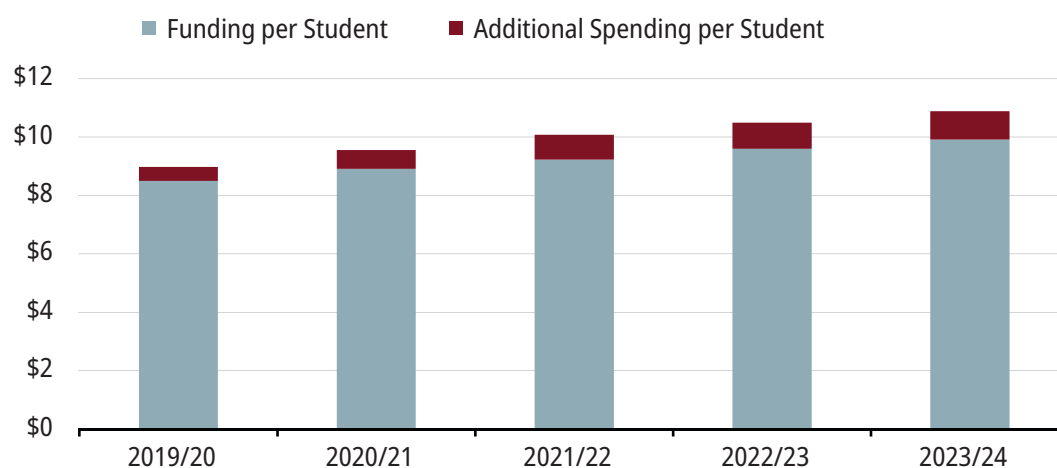
	2019/20	2020/21	2021/22	2022/23	2023/24	Five-year Change	Five-year Change (%)
Funding (\$ million)	3,099	3,129	3,255	3,384	3,560	461	15
Spending (\$ million)	3,275	3,355	3,555	3,699	3,906	631	19
Over/(under) spend (%)	5.7	7.2	9.2	9.3	9.7	n/a	n/a

Across Ontario’s 72 school boards, 46 boards collectively spent \$397.9 million (14%) more than they were funded for special education in 2023/24. The remaining 26 boards underspent by a combined \$51.2 million, representing 7% less than their funding.

We noted similar trends on a per-student basis. Provincial per-student special education funding increased by 17% over the past five years, from \$8,497 in 2019/20 to \$9,923 in 2023/24, with inflation of 15%. School board spending per-student increased by 21%, from \$8,980 to \$10,890. See **Figure 16** for the per-student funding to spending gap provincially.

Figure 16: Provincial Special Education Funding and Additional Spending per Student, 2019/20–2023/24 (\$ 000)

Source of data: Ministry of Education



Why It Matters

School boards have allocated funding to special education programs from other budgets because they have identified this as necessary to try to meet the needs of this vulnerable population. This can negatively affect other education programs and services, impacting the daily lives of students, parents, guardians and teachers.

Recommendation 15

We recommend that the Ministry require school boards to collect and analyze:

- special education spending by special education classes and regular classes; and
- staffing supports provided through special education classes and regular classes, to inform school board best practices on special education program delivery.

For the auditee responses, see **Recommendations and Auditee Responses**.

Recommendations and Auditee Responses

Recommendation 1

We recommend that the Ministry:

- develop a comprehensive plain-language special education guide for parents, available in multiple languages, which includes educational rights, processes and procedures regarding special education, and practical information and strategies for families;
- require each school board to develop a board-specific parent guide with information such as contact details, local resources and school board specific programs using the provincial guide as a base; and
- require school boards to distribute and make the parent guide available through multiple channels, such as digitally on their website and in hard copy, and to share it with all parents at the beginning of each term or semester.

Ministry Response

The Ministry agrees with this recommendation as an opportunity to better support parents in understanding and accessing information about special education programs and services.

The Ministry currently provides a guide to the school system for parents on its website. This includes information on special education. Current legislation requires all school boards to prepare a parent guide outlining their special education programs, services and procedures.

The Ministry will review its parent guide to improve clarity and to identify opportunities for further enhancements.

The Ministry will direct school boards to provide parents with the Ministry's parent guide and school board guides containing board-specific information that is clear, accessible and more consistent.

Recommendation 2

We recommend that the Ministry require all school boards implement a standardized, quantitative mechanism to measure family reported experience in special education, and use this mechanism to conduct regular feedback cycles of parents/guardians of students receiving special education services and support.

Ministry Response

The Ministry agrees with this recommendation, recognizing the importance of parent feedback, and will consider the most appropriate approach for collecting and sharing this information.

By September 2026, all school boards must have a Student and Family Support Office, where families can seek support for their children's education and address concerns, including the completion of a parent satisfaction survey.

The Ministry is requiring school boards to report annually on 15 categories, one of which is special education. Results of the parent satisfaction surveys will be shared with the Ministry on an annual basis.

The Ministry will consider the data reported by Student and Family Support Offices, and the need for additional mechanisms to better capture the experiences of parents, in understanding and navigating special education programs and services.

Recommendation 3

We recommend that the Ministry:

- establish student support guidance for school boards to provide greater consistency in identifying the types of supports a student may require based on their needs, for both students that are identified by an IPRC and those identified through school-based teams;
- revise its categories and definitions of exceptionalities to apply to a broader range of conditions and disorders; and
- take the lead to collaborate with school boards to establish a mechanism for the boards to regularly review IPRC decisions to identify inconsistencies, and highlight areas for improvement for the school boards to implement.

Ministry Response

The Ministry disagrees that there should be set criteria for determining supports for students with special education needs.

Individual students will have unique, varying and diverse learning needs, even within the same exceptionality, that should be addressed with student-specific supports.

The Identification, Placement and Review Committee (IPRC) process is intended to guard against a one-size-fits-all approach and is intended to ensure that students get the supports they require and are not limited by predetermined criteria. There is an existing appeals process for IPRC decisions.

Recommendation 4

We recommend that the Ministry require school boards to:

- conduct and document an analysis of the shift toward more inclusive special education classrooms, including increased use of indirect support, to assess its impact on student needs, service effectiveness and outcomes; and
- use this analysis to inform service delivery and resource allocation decisions.

Ministry Response

The Ministry agrees with this recommendation.

Currently, student placements are determined by school board IPRCs, which consider students' strengths and needs to determine the most appropriate placement.

In recognition of the need for school boards to focus on supporting all students to meet their potential, the Ministry will direct school boards to undertake an analysis of student placements, including inclusive classrooms and associated impacts on student achievement. This analysis can be used to improve service delivery and resource allocation.

Recommendation 5

We recommend that the Ministry require school boards to document their IPRCs' decision-making process, including a detailed rationale for placement decisions and placement changes, individualized descriptions of student strengths and needs, a summary of the key observations, and results from clinical assessments and their impact on placement decisions.

Ministry Response

The Ministry agrees with the recommendation and in recognition that improvements in IPRC documentation practices could provide more transparency, the Ministry will explore opportunities to strengthen documentation requirements.

Recommendation 6

We recommend that the Ministry instruct school boards to:

- require specialists to record referral dates, assessment priorities and assessment completion dates on their wait lists and share this information with the school boards;
- consolidate individual specialists' wait-list information into a central wait time listing;
- monitor wait times and specialist caseloads at least on a quarterly basis and reallocate cases across the school board to reduce family wait times for assessments;
- take steps to ensure that board-hired specialists are conducting assessments based on the severity of needs and wait times; and
- track the number of privately funded assessments reviewed each year, including the wait time for services, and use this data to inform access issues and future specialist capacity decisions.

Ministry Response

The Ministry disagrees, as students with special education needs may access programs and services without a professional assessment or formal diagnosis.

Auditor General's Response

The recommendation in no way suggests that supports not be given without a formal diagnosis. The recommendation is to require school boards to track the data regarding assessment needs and assessment service delivery.

Recommendation 7

We recommend that the Ministry:

- provide clear guidance, practical examples and templates to school boards that demonstrate how IEP standards should be applied;
- work in collaboration with school boards to establish a program to deliver regular training and resource guidance for teachers, administrators and other staff about developing and implementing IEPs; and
- work in collaboration with school boards to conduct a structured monitoring process to confirm that IEPs are in compliance with IEP standards.

Ministry Response

The Ministry agrees with this recommendation and recognizes the importance of clear and consistent guidance to support the development and implementation of Individual Education Plans (IEPs).

Ministry policy directs school boards to develop and implement IEPs in alignment with 14 standards. The Ministry will strengthen provincial guidance by providing updated examples, templates and resources to support consistent application of the IEP Standards.

In recognition of the need to further support educators, the Ministry intends to establish a mandatory Professional Activity Day (PA Day) for the 2026/27 school year focused on developing and implementing IEPs.

The Ministry commits to conducting reviews of a representative sample of school board IEPs to review what is working well, and what could benefit from improvement, to inform future guidance.

Recommendation 8

We recommend that the Ministry, in consultation with school boards:

- track absentee data, including the reason for the absence, and qualified staff fulfillment rates by school board;
- track the data of when special education needs students are asked to stay at home or have a modification to their regular educational environment, due to an unfilled absence; and
- use this data to inform a plan to increase staff fulfillment rates.

Ministry Response

The Ministry agrees with the recommendation and that students with special education needs must be supported by qualified educators, as well as trained staff.

The Ministry recently introduced legislation that, if passed, would condense the length of the initial teacher education program to support more timely entry of qualified teachers into the system. The Ministry would monitor the impacts of this change and assess whether further measures would need to be undertaken.

School boards currently track staff absenteeism. With the goal of enhancing employee well-being and attendance, school boards are required to implement an attendance support program beginning in June 2026 to address sick leave absences. This will also support student achievement and a healthy school/board community.

Recommendation 9

We recommend that the Ministry, in consultation with the school boards:

- develop, document and apply a clear, consistent methodology for allocating special education staff that links student needs to staffing allocations that is equitable across schools and is within the budget allocated; and
- regularly review actual allocations to ensure that they align and ask school boards to clearly document the rationale for adjustments.

Ministry Response

The Ministry agrees with this recommendation and that there should be greater consistency province-wide, and within all school boards, when making school-level staffing decisions that consider student learning needs. The Ministry will provide guidance to school boards, subject to any applicable collective agreement provisions.

Recommendation 10

We recommend that the Ministry, in collaboration with school boards:

- establish minimum, province-wide training requirements for teachers assigned to special education positions and EAs, as well as minimum qualification requirements for EAs; and
- make available additional training opportunities for regular classroom teachers to better support students with special education needs in inclusive classrooms.

Ministry Response

The Ministry agrees with this recommendation recognizing that staff should have appropriate training and qualifications.

The Ministry is not in a position to commit to new mandatory minimum training and qualification requirements. As noted in the report, the Ontario College of Teachers sets the requirements for teacher qualifications. Teachers in special education positions currently require additional qualifications. The Ministry provides funding for targeted training across a range of special education topics.

In recognition that training and qualifications could be enhanced, the Ministry will review how special education programs and services are currently supported by staffing roles across the system. This could inform possible changes, in accordance with applicable collective agreement provisions.

Recommendation 11

We recommend that the Ministry:

- establish and communicate clear operational criteria describing the specific circumstances that would meet the legislative standard for exclusion under the *Education Act*, including clarifying whether all exclusion practices outside of a formal documented exclusion are permitted and under what conditions;
- define minimum provincial documentation and reporting requirements to ensure that all instances in which students are excluded are consistently recorded;
- establish a mechanism for parents to report exclusions, without reprisal, to ensure that the informal exclusion data provided is accurate; and
- implement a process to periodically review exclusion practices across school boards to assess equitable alignment with legislative policy requirements.

Ministry Response

The Ministry agrees with the recommendation, recognizing the need for greater clarity and consistency in school boards' decisions to remove students from their regular learning environments.

Since 2021, school boards have been required to report exclusions data to the Ministry. The Ministry provides direction to school boards through the *Enrolment Register Instructions*, which set out requirements for collecting, reporting and documenting student exclusions. This includes the reason for the exclusion, and communication with the student and parent or guardian, among other criteria.

For the 2025/26 school year, the government has provided school boards with \$62 million in funding for staff and programming to support students who have been, or are currently, at risk of suspension/expulsion and also to support students who are excluded under clause 265(1)(m) of the *Education Act*.

The Ministry will explore opportunities to provide further guidance to school boards on exclusions.

Recommendation 12

We recommend that school boards:

- develop or update exclusion policies to clearly outline when exclusions may be used, consistent with provincial legislative standards and Ministry policy guidance;
- ensure that all instances in which students are excluded or otherwise removed from the school or classroom are appropriately documented according to Ministry requirements; and
- provide principals and relevant staff with guidance and training on the threshold for exclusions and associated documentation expectations.

PDSB Response

The PDSB agrees that a clear, consistent and well-monitored exclusion process is essential to protecting student well-being and ensuring compliance with Ministry expectations. To support this, the Board has in place a three-tiered Multidisciplinary Support Model that provides structured guidance, defined roles and required documentation at each stage of the process. The Board has implemented centralized tracking of temporary and short-term exclusions and changes to the instructional day through the Modified Day process.

The audit data indicates that, despite these established structures, there is inconsistent implementation across schools, including the continued use of informal exclusions that fall outside of approved processes. As a result, the PDSB will prioritize strengthened implementation, monitoring and administrator accountability through targeted communication, mandatory re-sharing of the Modified Day process, and enhanced oversight to ensure consistent adherence to Board procedures and Ministry direction and to reduce the occurrence of informal exclusions across the system.

TCDSB Response

The TCDSB agrees with the recommendation. To support consistency in practice and documentation, the TCDSB will clearly outline when exclusions can be used. The TCDSB will also provide updated guidance and training to principals and relevant staff regarding exclusion thresholds, consultation requirements and documentation expectations related to both formal exclusions and other temporary removals from the classroom or school. Training will also focus on effective use of the board's upgraded information system, which will be configured to support accurate documentation, system-level review and data-informed monitoring, with the goal of strengthening oversight and minimizing the occurrence of student removals wherever possible.

UCDSB Response

The UCDSB agrees with the recommendation and will revise the existing exclusion procedure to clearly define when exclusions may be used, in full alignment with provincial legislation and Ministry policy.

The UCDSB will require that every instance in which a student is excluded or otherwise removed from the regular classroom is documented in accordance with Ministry requirements. The UCDSB will also provide principals and enrolment staff with clear direction and mandatory training on the thresholds for exclusions and the associated documentation standards. These measures will ensure consistent, transparent and compliant application across all schools.

Recommendation 13

We recommend that the Ministry, in consultation with school boards:

- define the reasons and criteria that trigger the discretionary use of suspension under the “code of conduct, board and school policy” and “other” categories;
- annually collect and analyze suspension data in association with other demographic information for those receiving special education services to identify patterns of disproportionality; and
- implement targeted interventions to support disproportionately suspended student groups.

Ministry Response

The Ministry agrees with this recommendation and recognizes the importance of data collection on the use of suspensions, including for students with special education needs.

To address the impact of suspension policies on students with special education needs and racialized students, in September 2020, the Ministry implemented legislation to eliminate the discretionary authority of principals to suspend students in junior kindergarten to Grade 3.

For the 2025/26 school year, the government has provided school boards with \$62 million in funding for staff and programming to support students who have been, or are currently, at risk of suspension/expulsion and also to support students who are excluded under clause 265(1)(m) of the *Education Act*.

The Ministry will provide greater clarity on the use of discretionary suspensions and explore additional opportunities to incorporate demographic information with the existing data the Ministry collects into its analysis of suspension data.

Recommendation 14

We recommend that the Ministry:

- review school board special education plans and their amendments annually to ensure compliance with Ministry policy and legislation;
- monitor corrective actions that school boards have taken to address identified areas of non-compliance; and
- provide feedback and input to school boards on best practices in programming and delivery.

Ministry Response

The Ministry agrees with this recommendation and recognizes the importance of school board special education plans as a key accountability tool.

Current legislation and policy require school boards to submit their special education plans to the Ministry every second year, or in any year where a board has amended its plan.

The Ministry recognizes there may be further opportunities to improve the clarity, consistency and review of school boards' special education plans. The Ministry will also explore enhancing existing policy direction and review processes. The Ministry commits to properly documenting its review of school boards' special education plans.

Recommendation 15

We recommend that the Ministry require school boards to collect and analyze:

- special education spending by special education classes and regular classes; and
- staffing supports provided through special education classes and regular classes, to inform school board best practices on special education program delivery.

Ministry Response

The Ministry agrees with this recommendation and recognizes the importance of meeting the learning needs of all students.

To strengthen programs and services for students with special education needs, the Ministry will review the reporting of special education expenses to enable a more informed analysis.

Audit Criteria

In planning our work, we identified the audit criteria we would use to address our audit objectives (outlined in **Section 3**). These criteria were established based on a review of applicable legislation, policies and procedures, internal and external studies, and best practices. Senior management at the Ministry of Education, Toronto Catholic District School Board, Peel District School Board and Upper Canada District School Board reviewed and acknowledged the suitability of our objectives and associated criteria:

1. The Ministry has procedures which allow for ensuring school board compliance with legislation and policy regarding: the IPRC process; the development and delivery of IEPs for students; and how funding is used to support special education needs.
2. Information regarding special education is accessible to parents/guardians and includes the options, placements, programs, services, supports and accommodations available. School boards provide contact details to enable parents/guardians to request information about placements, programs, supports, services or accommodations, or to raise concerns about whether the school board is meeting the student's education needs.
3. School boards have procedures and clear criteria/guidelines for the identification of students who would benefit from special education supports/services as early as practical, while distinguishing from students who only need extra assistance.
4. The IPRC process at school boards is accessible, timely, includes parental consultation, and clearly documents the rationale for decisions and the evidence relied on to support identification, placement, and the type and amount of services that best address the identified needs.
5. IEPs are developed within 30 days of a student being placed in a special education program, with learning goals and expectations clearly outlined and reviewed each reporting period to update the student's progress and address identified gaps; a transition plan is created; and parental consultation is documented.
6. Achievement results of students being assessed against modified and alternative learning expectations include measurable learning expectations and milestones to report against.
7. Specialized staffing resources are allocated based on the relative number of special education needs students and their respective needs across the board. Also, staff are assigned to work with students with special education needs for which they have qualifications, and legislated class size limits are adhered to.
8. Students receiving special education supports and services are not suspended or excluded from school at a higher rate than other students.

9. Absences of teachers or educational assistants in special education classes are covered by a qualified supply teacher. Staff that typically work with special education students are not used to fill in for absent regular classroom teachers.
10. All teachers and EAs receive mandatory training to work with students with special education needs, and special education teachers and other applicable staff receive training specialized to the exceptionalities of the students they are teaching/supporting.
11. The Ministry requires school boards to have formal, systemwide mechanisms to regularly gather and analyze feedback from families to assess the service outcomes.

Audit Approach

We conducted our audit between January 2025 and March 2026. We obtained written representation from the Ministry, PDSB, TCDSB and UCDSB management that, effective May 1, 2026, they had provided us with all the information they were aware of that could significantly affect the findings or the conclusion of this report.

As part of our audit work, we:

- » interviewed relevant staff from the Ministry, selected school boards' senior management teams and operations staff, and those responsible for oversight, data collection and analysis, policy development and program delivery;
- » reviewed relevant legislation, policies and documentation outlining special education rights, obligation and processes, and sampled student files to assess whether these requirements were being appropriately implemented in practice;
- » spoke with external stakeholders, subject-matter experts and student support organizations, including representatives of school boards' Special Education Advisory Committees, organizational members of the Parent Associations Advisory Committee on Special Education Advisory Committees and the Toronto Family Network, to understand perspectives, issues and best practices;
- » interviewed families of students with special education needs to understand their perspectives and experiences, and have included select family experience stories throughout the audit report to illustrate the impact on families and highlight key themes;
- » researched other Canadian jurisdictions for student identification and special education assessment practices which could inform and enhance Ontario's programs; and
- » conducted an anonymous survey of all teachers of the three selected school boards to determine the extent to which services were provided, and the level of support and staff available.

Audit Opinion

To the Honourable Speaker of the Legislative Assembly:

We conducted our work for this audit and reported on the results of our examination in accordance with Canadian Standard on Assurance Engagements 3001—*Direct Engagements* issued by the Auditing and Assurance Standards Board of the Chartered Professional Accountants of Canada. This included obtaining a reasonable level of assurance.

The Office of the Auditor General of Ontario applies Canadian Standards on Quality Management and, as a result, maintains a comprehensive system of quality management that includes documented policies and procedures with respect to compliance with rules of professional conduct, professional standards and applicable legal and regulatory requirements.

We have complied with the independence and other ethical requirements of the Code of Professional Conduct of the Chartered Professional Accountants of Ontario, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our conclusions.

May 12, 2026



Shelley Spence, FCPA, FCA, LPA

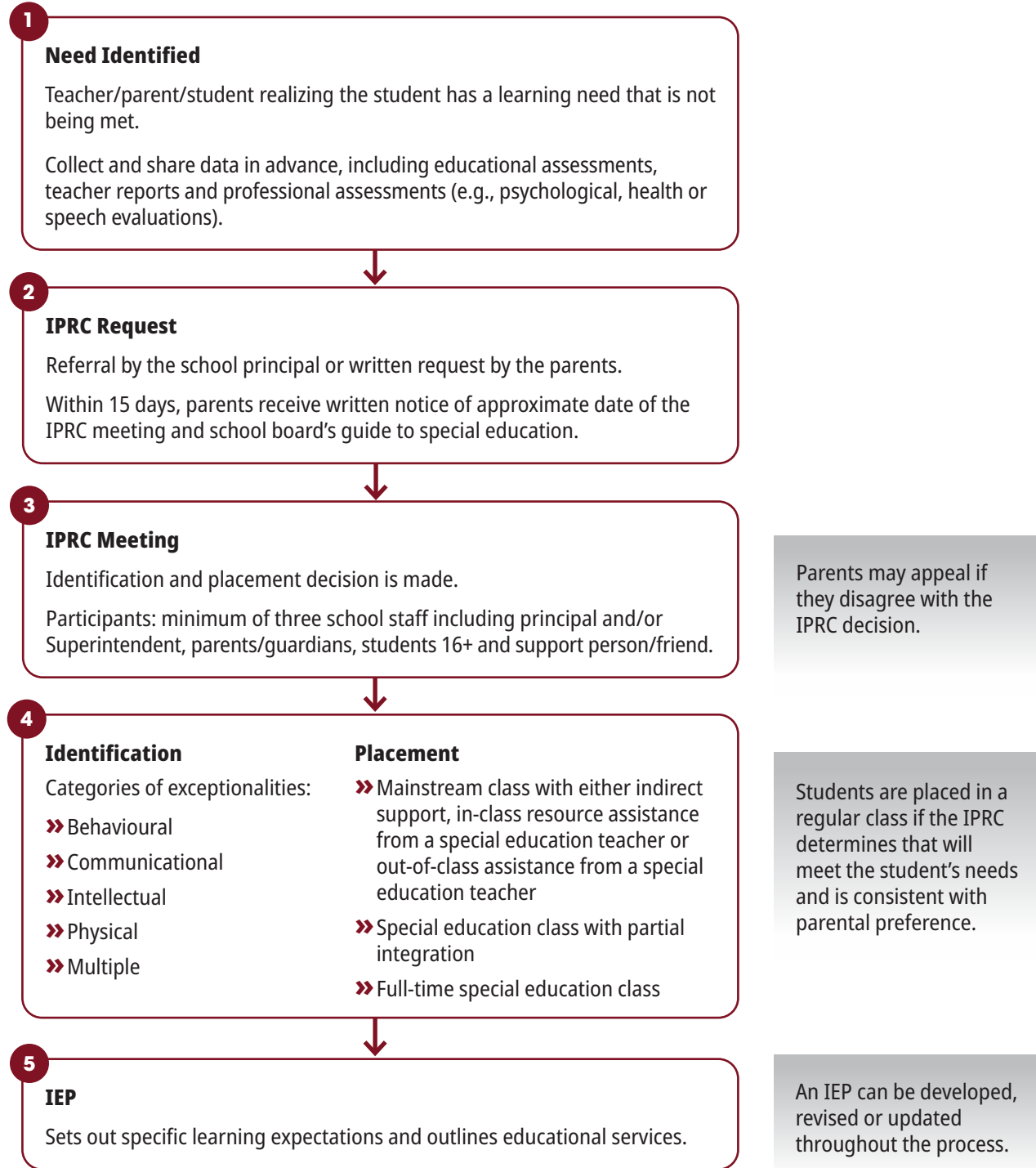
Auditor General
Toronto, Ontario

Acronyms

Acronym	Definition
ADHD	Attention-deficit/hyperactivity disorder
EA	Educational Assistant
FASD	Fetal alcohol spectrum disorder
IEP	Individual Education Plan
IPRC	Identification, Placement and Review Committee
PDSB	Peel District School Board
SEAC	Special Education Advisory Committee
TCDSB	Toronto Catholic District School Board
UCDSB	Upper Canada District School Board

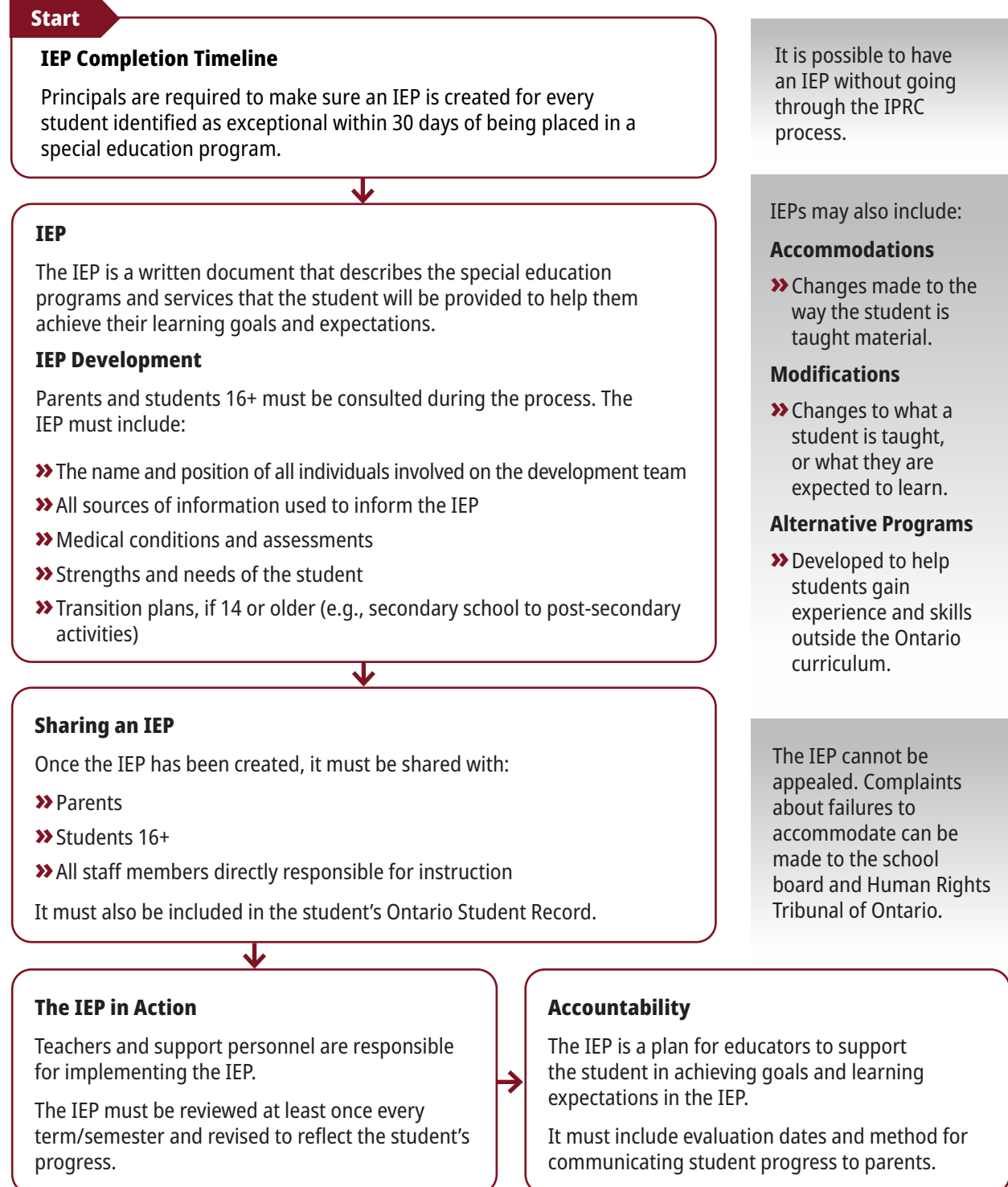
Appendix 1: IPRC Identification and Placement Process

Prepared by the Office of the Auditor General of Ontario



Appendix 2: IEP Process

Prepared by the Office of the Auditor General of Ontario





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