



**MEMO / NOTE DE SERVICE**

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**TO: Community Services Committee**

**DESTINATAIRE : Comité des services communautaires et de protection**

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**FILE NUMBER: ACS2026-CSS-GEN-008**

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**SUBJECT: Municipal Child Care Centres Value-for-Money Audit**

**OBJET : Vérification de l'optimisation des ressources des centres de services de  
garde d'enfants municipaux**

## **PURPOSE**

The purpose of this memo is to provide Community Services Committee with the results of a third-party value-for-money audit of the City's Municipal Child Care centres. The audit concluded that the City's centres have, in all significant respects, achieved efficiency and effectiveness in their delivery of licensed child care and early education. In addition, the audit did not identify any evidence suggesting that third-party providers could deliver child care in a more efficient manner and at the same level of quality, accessibility, affordability, inclusivity and fiscal sustainability.

## **BACKGROUND**

In accordance with the Ministry of Education's 2024 Canada-Wide Early Learning and Child Care (CWELCC) Guidelines, Consolidated Municipal Service Managers (CMSMs) that directly operate licensed child care centres are required to obtain independent assurance, through the completion of a value-for-money audit of their direct delivery of child care services. The purpose is to determine whether federal and provincial funding is being used efficiently and effectively by directly operated centres and whether the child care services could be more efficiently offered instead by a third-party provider.

## **DISCUSSION**

The City operates 10 directly operated Municipal Child Care (MCC) centres, two of which are Francophone, offering 387 licensed child care spaces, with a Council approved mandate to serve families who face various barriers and systemic challenges in areas of the City where there are insufficient child care spaces to meet demand.

The City engaged Deloitte LLP to conduct the value-for-money audit of its centres. Deloitte LLPs *Independent Practitioner's Assurance Report*, shared as Document 1 highlights that the City's MCC centres:

- Provide high-quality early learning and care, delivered by Registered Early Childhood Educators using Ontario's recognized early learning framework
- Deliver accessible services for children and families with a diverse range of needs, supported by physical and programmatic accommodations and thoughtful evaluation of centre locations to best serve communities
- Ensures a welcoming and supportive environment for inclusive services, care and learning, strengthened through the use of Inclusive Pedagogists, focused training and regular monitoring
- Advances affordability through phased fee reductions aligned with the CWELCC system requirements, while maintaining fiscal sustainability through responsible management of City resources, controlled growth in cost per child per day and continued value delivered through initiatives such as centre relocations

The audit concluded that the City's directly operated centres have, in all significant respects, achieved efficiency and effectiveness in their delivery of licensed child care and early education. In addition, the audit did not identify any evidence suggesting that third-party providers could deliver child care in a more efficient manner and at the same level of quality, accessibility, affordability, inclusivity and fiscal sustainability.

As part of completing the assurance engagement, Deloitte LLP was required to report any recommendations for improvements. These do not alter or modify the conclusion noted above. The audit observations and 11 recommendations are largely administrative in nature and are intended to formalize and standardize existing practices (e.g., documentation, guidance, tracking and policy clarity) rather than address deficiencies in care, quality, or performance.

*Management Responses to the Value-For-Money Audit of the City's Directly Operated Centres* is attached as Document 2. Management has agreed with all recommendations and is committed to implementing them within defined timelines. The following summarizes key actions currently underway:

- Several actions have already been completed or substantially advanced, including centralized monitoring records, enhanced staff professional development tracking and improved oversight mechanisms. Remaining items largely involve updating or clarifying policies to reflect current operations and CWELCC system changes.
- Updates to child records management, compliance roles, staffing ratio guidance, admissions and waitlist processes, accessibility definitions, clearer Truth and Reconciliation references, billing controls and financial classification guidance are all underway with clear completion dates through 2026.
- Identified physical accessibility limitations at two centres are already mitigated operationally. Longer-term solutions will be addressed through existing Facility Rationalization and capital asset management processes, ensuring integration with broader City planning and lifecycle replacement strategies.

## **NEXT STEPS**

The audit report, recommendations and management responses will be submitted to the Ministry of Education and will be posted publicly on [ottawa.ca/childcare](https://ottawa.ca/childcare). Management will continue to track and implement the recommendations within the established timelines and will provide any required updates within future reports to Committee and Council.

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## **SUPPORTING DOCUMENTATION**

**Document 1** – Deloitte LLP - Independent Practitioner's Assurance Report

**Document 2** - Management Responses to the Value-for-Money Audit of the City of Ottawa's Municipal Child Care Centres