

Audit Committee

AGENDA

March 20, 2019 – 6:30 pm

(rescheduled from February 12, 2019 due to Board Office Closure)

Meeting Location: Stormont Room, Board Office Administrative
Building 225 Central Ave. West, Brockville, Ontario K6V 5X1

School Board Members: David McDonald, John McCrea, Corina Parisien, John McAllister

External Members: Nigel White, Craig Fowler

Administration: Stephen Sliwa-Director of Education, Diana Kingston-Acting Comptroller of Finance, Kristi Carter-Recording Secretary

Guests: Phil Dawes-Superintendent of District Alignment, Deanna Perry-Superintendent of Schools, David Coombs-Superintendent of Schools, Wendy Lampke-HR Manager Specialist Services, Genevieve Segu-Regional Internal Audit Manager (RIAT), Pasquale L'orfano-Regional Internal Auditor (RIAT), Richard Onley-Senior Business Consultant

Regrets: Robert Backstrom-Superintendent of Business; Jeremy Hobbs-Superintendent of HR and Operational Services

AGENDA ITEM		NOTES
A1	Call to Order	
A2	Membership	Welcome and Introduction of Committee Members
A3	Approval of Agenda February 12, 2019 changed to March 20, 2019 – Meeting No. 37	
	Election of Chair	OPEN SESSION Information, By-Law and Nomination Form
A4	Conflict of Interest Declaration(s)	
A5	Approval of Minutes – OPEN SESSION November 12, 2018 – Meeting No. 36	OPEN SESSION Minutes Attached
A6	Regional Internal Audit <ul style="list-style-type: none"> Introduction of new Regional Internal Audit Manager 	OPEN SESSION Verbal
A7	Move into CLOSED SESSION	
A8	Report from CLOSED SESSION	
A9	❖ Adjournment Next Meeting: April 9, 2019	

David McDonald
Chair, Audit Committee

Robert Backstrom
Superintendent of Business/Treasurer

UPCOMING AGENDA & ACTION ITEMS		TIMELINE
1.	2019-20 Meeting Dates	June 2019
2.	2018-19 External Audit Plan – Executive Summary	June 2019
3.	Election of Chair	September 2019
4.	Proposed Ministry Report to Board	November 2019

Audit Committee
OPEN SESSION
Election of Chair

March 20, 2019 – 6:30 pm

Information

The Election of Chair will be presided over by Stephen Sliwa, Director of Education.

A sample nomination form has been included with the agenda package. Nomination forms will be available for completion on the evening of the meeting. Please ensure they are completed in full, signed and submitted directly to the Recording Secretary, Kristi Carter, no later than 6:30 pm.

The Election of Chair By-Law 4.30 is provided below for reference.

Excerpt from the By-Laws of the Upper Canada District School Board

Election of Chair 4.30

Each member present shall vote in the election of the Chair, with the election being conducted in the following manner:

1. The nomination of each candidate for the position of Chair shall be in writing with the consent of the nominee, shall not require a second and self-nomination is permitted.
2. If, when nominations have been closed, there is one candidate, the candidate shall be declared Chair for the year and shall assume the duties of Chair.
3. If, when nominations have been closed, there is more than one candidate, an election by ballot shall be held to determine who shall be Chair for the year.
4. Nominees will be permitted to address the Board for no more than three minutes. The speaking order will be determined by the order in which the nominations were received.
5. In the case of an election, the presiding officer shall appoint two (2) scrutineers from administration.
6. The successful candidate must receive a clear majority of the votes cast.
7. In the event a Chair is not elected on the first ballot, the following procedure shall be followed:
 - a) the candidates shall draw lots if a clear majority is not attained (*when there are only two candidates; see 4.35 Lottery Process below*)
 - b) Where there are more than two candidates:
 - i) a second ballot shall be taken if a clear majority is not attained for any reason;
 - ii) the candidate with the least number of votes on the first ballot shall be dropped from the second ballot; and
 - iii) in the event that there is a tie for the least number of votes, all candidates tied shall be dropped from the second ballot except where such action will reduce the number of candidates to less than two (2), in which event the candidate or candidates to remain on the ballot shall be determined by lot.

4.35 Lottery Process

In the event of a tie-vote, a lottery shall be conducted as follows:

- i) A number of folded pieces of paper (4 times the number of candidates), one of which shall be marked, will be placed in a receptacle and the candidates shall draw in alphabetical order.
- ii) If there is not a winner on the first draw, a second draw will be made with the candidate who drew second on the previous draw drawing first, and the candidate who drew first on the previous draw drawing last, this rotation in drawing to continue until a winner has been declared.

**Audit Committee
OPEN SESSION
Election of Chair**

March 20, 2019 – 6:30 pm

**Nomination Form
for the
Position of Chair
Audit Committee
2018-2019**

I, nominate

.....

for the position of Chair of the Audit Committee of the Upper Canada District School Board.

CONSENT OF NOMINEE:

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Signature

**Audit Committee
Minutes of November 12, 2018
OPEN SESSION
Meeting No. 36**

The meeting was held at the Upper Canada District School Board Office, 225 Central Avenue West, Brockville, Ontario.

School Board Members:	John McAllister, David McDonald, Jeff McMillan
External Members:	Sheldon Black, Nigel White
Administration:	Stephen Sliwa-Director of Education, Diana Kingston-Acting Comptroller of Finance, Lianne Webster-Outgoing Recording Secretary, Kristi Carter-Incoming Recording Secretary
Guests:	Andrew Newman-Lead Audit Engagement Partner KPMG, Vincent Trottier-Audit Manager KPMG, Roger Richard-Senior Business Consultant of R.Richard Consulting, Michael Law-Manager of Budget and Forecasting
Regrets:	Jeremy Armer, Robert Backstrom-Superintendent of Business, Carole McKewen-Comptroller of Finance

A1	Meeting was called to order by David McDonald, Chair, at 6:01 p.m.
A2	<u>Approval of Agenda</u> Moved by N. White, seconded by S. Black, that the agenda for the November 12, 2018, Meeting No. 36 be approved. Carried.
A3	<u>Conflict of Interest Declaration(s)</u> No conflict of interest declarations were received.
A4	<u>Approval of Minutes – OPEN SESSION</u> Moved by S. Black, seconded by N. White, that the minutes for the October 15, 2018, Meeting No. 35 be approved. Carried.
A5	<u>Move into CLOSED Session</u> Moved J. McAllister, seconded by S. Black, that the Upper Canada District School Board Audit Committee move into Closed Session ~ November 12, 2018. Carried.
A6	<u>Rise and Report</u> The Upper Canada District School Board received reports and discussed the following: <ul style="list-style-type: none"> • 2017-18 Draft Audited Financial Statements • 2017-18 Evaluation of External Auditor Performance • Proposed Annual Detailed Report to the Board of Trustees
A7	<u>Proposed Ministry Report to Board</u> <ul style="list-style-type: none"> • Committee reviewed the report Moved by N. White, seconded by S. Black, that the Upper Canada District School Board Audit Committee recommends that the Audit Committee Chair submit the report to the Upper Canada District School Board, Board of Trustees at its November 14, 2018 meeting. Carried.
A8	R. Richard provided an update on the timeline for hiring the manager of the Internal Regional Audit Team. It is anticipated that the start date of the successful candidate will be early January 2019.

**Audit Committee
Minutes of November 12, 2018
OPEN SESSION
Meeting No. 36**

As this is S. Black's last meeting, D. McDonald recognized S. Black's contribution to the Audit Committee and expressed appreciation for his involvement and commitment. S. Black expressed appreciation for the learning opportunity presented by his involvement on the committee with respect to school operations and the risk management strategies utilized and monitored by the Board.

❖ **Adjournment**

❖ Next Meeting – February 12, 2019

Moved by S. Black, seconded by N. White, that the Upper Canada District School Board Audit Committee adjourn at 7:10 pm.

Carried.

**David McDonald
Chair, Audit Committee**

**Stephen Sliwa
Director of Education**

DRAFT

**Audit Committee
OPEN SESSION
Report**

March 20, 2019 – 6:30 pm

Item A6	Regional Internal Audit
Purpose	<ul style="list-style-type: none"> To provide the Audit Committee with an update from the Regional Internal Audit Manager.
Content	<ul style="list-style-type: none"> Genevieve Segu was the successful candidate for the new Regional Internal Audit Manager, effective January 17, 2019 A verbal update will be provided by G. Segu at the time of the meeting
Appendices	None
Recommendation	THAT the Upper Canada District School Board Audit Committee accepts the verbal update of the Regional Internal Audit Manager.

**Audit Committee
OPEN SESSION**

March 20, 2019 – 6:30 pm

Item A7	Move into CLOSED SESSION
Recommendation	THAT the Upper Canada District School Board Audit Committee moves into CLOSED SESSION ~ March 20, 2019

**Audit Committee
OPEN SESSION**

March 20, 2019 – 6:30 pm

Item A8	REPORT FROM CLOSED SESSION
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**Audit Committee
OPEN SESSION**

March 20, 2019 – 6:30 pm

Item A9	ADJOURNMENT
Recommendation	THAT the Upper Canada District School Board Audit Committee adjourn ~ March 20, 2019