

Audit Committee

AGENDA

November 11, 2019 – 6:30 pm

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-Comptroller of Finance, Kristi Carter-Recording Secretary
- Guests:** Roger Richard-Senior Business Consultant, Michael Law-Manager of Budget and Forecasting, Jessica Devlin-Manager of Accounting, Genevieve Segu-Regional Internal Audit Manager (RIAT) (via teleconference), Rob Clayton-Audit Engagement Partner (KPMG), Amanda Wilson-Audit Manager (KPMG)
- Regrets:** Pasquale L’Orfano-Regional Internal Auditor (RIAT), Vincent Trottier-Senior Audit Manager (KPMG)

AGENDA ITEM		NOTES
A1	Call to Order	
A2	Approval of Agenda November 11, 2019 – Meeting No. 41	
A3	Conflict of Interest Declaration(s)	
A4	Approval of Minutes – OPEN SESSION September 10, 2019 – Meeting No. 40	OPEN SESSION Minutes Attached
A5	Move into CLOSED SESSION	
A6	Report from CLOSED SESSION	
A7	Proposed Ministry Report to Board	OPEN SESSION Report
A8	❖ Adjournment Next Meeting: February 11, 2020	

David McDonald
Chair, Audit Committee

Stephen Sliwa
Director of Education

UPCOMING AGENDA & ACTION ITEMS		TIMELINE
1.	2020-21 Meeting Dates	June 2020
2.	2019-20 External Audit Plan – Executive Summary	June 2020
3.	Election of Chair	September 2020
4.	Proposed Ministry Report to Board	November 2020

Audit Committee
Minutes of September 10, 2019
OPEN SESSION
Meeting No. 40

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

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-Comptroller of Finance, Kristi Carter-Recording Secretary

Guests: Roger Richard-Senior Business Consultant, Genevieve Segu-Regional Internal Audit Manager (RIAT), Pasquale L’Orfano-Regional Internal Auditor (RIAT), Susan Rutters-Superintendent of Schools, Sarah Crawford-Manager of Planning & Service Excellence, April Scott-Clark-Interim Manager of Communications

Regrets: Robert Backstrom-Superintendent of Business

A1	Meeting was called to order by R. Richard, Senior Business Consultant, at 6:30 p.m.
A2	<p><u>Approval of Agenda</u> Moved by C. Parisien, seconded by N. White, that the agenda for the September 10, 2019, Meeting No. 40 be approved.</p> <p style="text-align: right;">Carried.</p>
	<p><u>Election of Chair</u></p> <ul style="list-style-type: none"> • R. Richard presided over the election. • Nomination forms were received by the 6:30pm deadline. <ul style="list-style-type: none"> ◦ D. McDonald was nominated. • R. Richard called 3 times for further nominations with none received. <p>Moved by J. McCrea, seconded by N. White, THAT the declared nominations be closed for the position of Chair.</p> <p style="text-align: right;">Carried.</p> <ul style="list-style-type: none"> • D. McDonald was declared Chair of the Audit Committee for 2019-20.
A3	<p><u>Conflict of Interest Declaration(s)</u> No conflict of interest declarations were received.</p>
A4	<p><u>Approval of Minutes – OPEN SESSION</u> Moved by C. Fowler, seconded by J. McCrea, that the minutes for the June 11, 2019, Meeting No. 39 be approved.</p> <p style="text-align: right;">Carried.</p>
A5	<p><u>Regional Internal Audit Update</u></p> <ul style="list-style-type: none"> • G. Segu, Regional Internal Audit Manager, presented the Regional Internal Audit Team’s (RIAT’s) mandate, annual plan, reporting structure and independence, and staffing and professional development. • G. Segu noted that the most important part of the mandate is the independence and objectivity of the RIAT. • The mandate was included as an appendix to the report.

Audit Committee
Minutes of September 10, 2019
OPEN SESSION
Meeting No. 40

	<p>Moved by J. McCrea, seconded by C. Parisien, THAT the Upper Canada District School Board Audit Committee receive for information the Regional Internal Audit update and approve the Regional Internal Audit Mandate as appended to the agenda package.</p> <p align="right">Carried.</p>
A6	<p><u>Move into CLOSED Session</u> Moved by C. Fowler, seconded by C. Parisien, that the Upper Canada District School Board Audit Committee move into Closed Session ~ September 10, 2019.</p> <p align="right">Carried.</p>
A7	<p><u>Rise and Report</u></p> <p>The Upper Canada District School Board received reports and discussed the following:</p> <ul style="list-style-type: none"> • Policy Related Matters – Monitoring Compliance Plans and Status Reports • Regional Internal Audit Update • 2018-19 Audit Committee Self-Assessment • 2018-19 Evaluation of Regional Internal Audit Team
A8	<p>❖ Adjournment ❖ Next Meeting – November 11, 2019</p> <p>Moved by C. Fowler, seconded by C. Parisien, that the Upper Canada District School Board Audit Committee adjourn at 8:25 pm.</p> <p align="right">Carried.</p>

David McDonald
Chair, Audit Committee

Stephen Sliwa
Director of Education

**Audit Committee
OPEN SESSION**

November 11, 2019 – 6:30 pm

Item A5	Move into CLOSED SESSION
Recommendation	THAT the Upper Canada District School Board Audit Committee moves into CLOSED SESSION ~ November 11, 2019

**Audit Committee
OPEN SESSION**

November 11, 2019 – 6:30 pm

Item A6	REPORT FROM CLOSED SESSION
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**Audit Committee
OPEN SESSION
Report**

November 11, 2019 – 6:30 pm

Item A7	Proposed Ministry Report to the Board of Trustees
Purpose	<ul style="list-style-type: none"> To provide to Audit Committee the proposed Ministry Report to the Board of Trustees.
Content	<ul style="list-style-type: none"> There is a requirement for the Board of Trustees to review a report for submission to the Ministry of Education no later than January 15, 2020. Below is the proposed draft content: <p align="center">Annual Report from the Audit Committee to the Board of Trustees for Submission to the Ministry of Education For the year ended August 31, 2019</p> <p>District School Board Name: Upper Canada Fiscal Year: 2018-19</p> <p>Re: Annual Audit Committee Report to the Ministry of Education as per Ontario Regulation 361/10</p> <p>During the 2018-19 fiscal year, no audit(s) or other engagements were started by the regional internal audit team but not completed by August 31st.</p> <p>In addition to the above, the following audit(s) or other engagements were completed in the 2018-19 fiscal year:</p> <ul style="list-style-type: none"> Enrolment Forecasting – To obtain assurance that UCDSB controls relating to the enrolment forecasting process are adequately designed and operating effectively. Follow-up of Audit Recommendations – To obtain assurance that UCDSB Management addressed the recommendations from the original report on the following audits: <ul style="list-style-type: none"> June 2012 - Compensation, Pay, Benefits, and Timekeeping; May 2013 - Accounts Payable and Procurement; August 2014 - Facilities Operations Management; June 2015 - Absences and Occasional Teacher; and June 2017 - Occupational Health and Safety. <p>AND</p> <p>Based on the internal audit plan, we do not anticipate any enrolment audits to be performed.</p> <p>On behalf of the Audit Committee,</p> <p>David McDonald Audit Committee Chair</p>
Appendices	None.
Recommendation	<p>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 of Trustees at its November 13, 2019 meeting.</p>

**Audit Committee
OPEN SESSION**

November 11, 2019 – 6:30 pm

Item A8	ADJOURNMENT
Recommendation	THAT the Upper Canada District School Board Audit Committee adjourn ~ November 11, 2019