

Audit Committee

AGENDA

February 11, 2020 – 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:** Deanna Perry-Superintendent of Schools, Susan Rutters-Superintendent of Schools, Ron Ferguson-Superintendent of Human Resources, Sarah Crawford-Manager of Planning and Service Excellence, April Scott-Clarke-Manager of Communications, Wendy Lampke-Manager of Human Resources Specialist Services, Genevieve Segu-Regional Internal Audit Manager (RIAT), Pasquale L’Orfano-Regional Internal Auditor (RIAT),
- Regrets:** Jeremy Hobbs, Executive Superintendent of Business Services

AGENDA ITEM		NOTES
A1	Call to Order	
A2	Membership	
A3	Approval of Agenda February 11, 2020 – Meeting No. 42	
A4	Conflict of Interest Declaration(s)	
A5	Approval of Minutes – OPEN SESSION November 11, 2019 – Meeting No. 41	OPEN SESSION Minutes Attached
A6	Regional Internal Audit Report	OPEN SESSION Report
A7	Move into CLOSED SESSION	
A8	Report from CLOSED SESSION	
A9	❖ Adjournment Next Meeting: April 7, 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 November 11, 2019
OPEN SESSION
Meeting No. 41**

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

School Board Members: Via teleconference: David McDonald, 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-Outgoing Senior Business Consultant, Bob Koubsky-Incoming 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),

Regrets: John McCrea-Trustee, Pasquale L’Orfano-Regional Internal Auditor (RIAT), Vincent Trottier-Senior Audit Manager (KPMG), Amanda Wilson-Audit Manager (KPMG)

A1	Meeting was called to order by D. McDonald, Chair, at 6:30 p.m.
A2	<u>Approval of Agenda</u> Moved by N. White, seconded by C. Parisien, that the agenda for the November 11, 2019, Meeting No. 41 be approved. <p align="right">Carried.</p>
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 C. Fowler, seconded by C. Parisien, that the minutes for the September 10, 2019, Meeting No. 40 be approved. <p align="right">Carried.</p>
A5	<u>Move into CLOSED Session</u> Moved by C. Parisien, seconded by N. White, that the Upper Canada District School Board Audit Committee move into Closed Session ~ November 11, 2019. <p align="right">Carried.</p>
A6	<u>Rise and Report</u> The Upper Canada District School Board received reports and discussed the following: <ul style="list-style-type: none"> • Regional Internal Audit Update • 2018-19 Draft Audited Financial Statements • 2018-19 Evaluation of External Auditor Performance • Recommendation of External Auditors for the 2019-20 and 2020-21 Fiscal Years • 2018-19 Proposed Annual Detailed Report to the Board of Trustees
A7	<u>Proposed Ministry Report to the Board of Trustees</u> <ul style="list-style-type: none"> • The Committee reviewed the report Moved by N. White, seconded by C. Parisien, 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 align="right">Carried.</p>

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OPEN SESSION
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A8	<p>❖ Adjournment ❖ Next Meeting – February 11, 2020</p> <p>Moved by C. Fowler, seconded by C. Parisien, that the Upper Canada District School Board Audit Committee adjourn at 7:51pm.</p> <p style="text-align: right;">Carried.</p>
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**David McDonald
Chair, Audit Committee**

**Stephen Sliwa
Director of Education**

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**Audit Committee
OPEN SESSION
Report**

Feb 11, 2020 – 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	2019-20 Regional Internal Audit Plan		
	Year	Audit & Scope	Status Next Steps
	2019-20	Cyber Security Review This is a consulting engagement. RIAT is in the process of procuring services to conduct a Cyber Security Review to ensure value is provided in this area. Objectives and scope will be discussed with management.	Planning Next: Select Consulting firm and schedule engagement.
	2019-20	Procurement GAP Analysis This is a consulting engagement. This piece of work is also a benchmarking exercise with the other school boards in the portfolio since it compares the procurement policies of six other school boards in the Ontario East portfolio.	Winter/Spring 2020 Next: RIAT to discuss timing of the Procurement GAP analysis with Management.
2019-20	Follow-up Procedures This is a recurring item on RIAT's annual plan. RIAT continues to follow-up on the remaining recommendations, as they come due.	Ongoing 11 Feb 2020: Presentation to AC of 2019-20 Interim Report Next: finalize the follow-up for the remaining audit recommendations. Final Report to AC: on or before June 2020	

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	2019-20	<p>Strategic Risk Assessment</p> <p>After the education sessions (in-person and online) in the fall of 2019, RIAT facilitated a Strategic Risk Assessment workshop with eight Ontario East school Boards representatives on January 15, 2020.</p> <p>The resulting initial risk register will be the starting point to each school boards' strategic risk assessment workshop.</p> <p>The output of the project is a board-specific risk register and a heat map that RIAT will leverage to develop the internal audit plan for UCDSB. This will also allow RIAT to align projects across the region and efficiently allocate resources.</p>	<p>February – April</p> <p>Next: Schedule Strategic Risk Assessment workshop with Senior Leadership team at UCDSB.</p>
Recommendations	<p>THAT the Upper Canada District School Board Audit Committee receives for information the Regional Internal Audit Update.</p>		
Appendices	<p>None</p>		

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OPEN SESSION**

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Item A7	Move into CLOSED SESSION
Recommendation	THAT the Upper Canada District School Board Audit Committee moves into CLOSED SESSION ~ February 11, 2020

**Audit Committee
OPEN SESSION**

February 11, 2020 – 6:30 pm

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

February 11, 2020 – 6:30 pm

Item A9	ADJOURNMENT
Recommendation	THAT the Upper Canada District School Board Audit Committee adjourn ~ February 11, 2020