

Audit Committee
AGENDA
February 9, 2021 – 6:00 pm

Meeting Location: Via Microsoft Teams due to COVID-19 pandemic

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

External Members: Nigel White, Craig Fowler

Administration: Stephen Sliwa-Director of Education, Jeremy Hobbs-Executive Superintendent of Business Services, Diana Kingston-Comptroller of Finance, Kristi Carter-Recording Secretary

Guests: Deanna Perry-Superintendent of Schools, Marsha McNair-Superintendent of Schools, Jim Guerin-Manager of Information Technology Services, Dennis Koluk-Health & Safety Specialist, Karen Thompson-Information/Records Management Specialist, Brad Notman-Manager of Purchasing and Admin Services, Genevieve Segu-Regional Internal Audit Manager (RIAT), Pasquale L'orfano-Regional Internal Auditor (RIAT)

Regrets:

AGENDA ITEM		NOTES
A1	Call to Order	
A2	Membership External Member reappointment for 2 nd term	
A3	Approval of Agenda February 9, 2021 – Meeting No. 47	
A4	Conflict of Interest Declaration(s)	
A5	Approval of Minutes – OPEN SESSION November 9, 2020 – Meeting No. 46	OPEN SESSION Minutes Attached
A6	Regional Internal Audit Update	OPEN SESSION Report
A7	Move into CLOSED SESSION	
A8	Report from CLOSED SESSION	
A9	❖ Adjournment Next Meeting: April 13, 2021	

David McDonald
Chair, Audit Committee

Stephen Sliwa
Director of Education

UPCOMING AGENDA & ACTION ITEMS		TIMELINE
1.	2021-22 Meeting Dates	June 2021
2.	2020-21 External Audit Plan – Executive Summary	June 2021
3.	Election of Chair	September 2021
4.	Proposed Ministry Report to Board	November 2021

Audit Committee
Minutes of November 9, 2020
OPEN SESSION
Meeting No. 46

The meeting was held via Microsoft Teams due to the COVID-19 pandemic.

- School Board Members:** David McDonald, John McCrea, Corina Parisien, John McAllister
- External Members:** Nigel White, Craig Fowler
- Administration:** Stephen Sliwa-Director of Education, Jeremy Hobbs-Executive Superintendent of Business Services, Diana Kingston-Comptroller of Finance, Kristi Carter-Recording Secretary
- Guests:** Genevieve Segu-Regional Internal Audit Manager (RIAT), Annik Blanchard-External Audit Partner (BDO Canada)
- Regrets:** Pasquale L’orfanio-Regional Internal Auditor (RIAT), Paul Gillespie-External Audit Manager (BDO Canada)

A1	Meeting was called to order by D. McDonald, Chair, at 6:01 p.m.
A2	<u>Approval of Agenda</u> Moved by C. Fowler, seconded by C. Parisien, that the agenda for the November 9, 2020, Meeting No. 46 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. Parisien, seconded by C. Fowler, that the minutes for the September 15, 2020, Meeting No. 45 be approved. <p align="right">Carried.</p>
A5	<u>Regional Internal Audit Update</u> G. Segu presented the RIAT update: <ul style="list-style-type: none"> • At the September 15, 2020 meeting, the 2020-21 internal audit plan was presented and approved. • Update: <ul style="list-style-type: none"> ○ The Strategic Risk Assessment workshop was held virtually on Monday, October 26, 2020. G. Segu is waiting for 2 more boards to complete their workshops, then RIAT will report findings to management and then to Audit Committees. ○ The Cyber Security audit was conducted October 8 and 9, 2020. The draft report has been received from the audit partner, and after review will be reported to management and then to Audit Committees. ○ Follow-up procedures are ongoing and will be reported at a future meeting.
A6	<u>Move into CLOSED Session</u> Moved by C. Parisien, seconded by C. Fowler, that the Upper Canada District School Board Audit Committee move into Closed Session ~ November 9, 2020. <p align="right">Carried.</p>
A7	<u>Rise and Report</u> The Upper Canada District School Board received reports and discussed the following: <ul style="list-style-type: none"> • 2019-20 Draft Audited Financial Statements • 2019-20 Evaluation of External Auditor Performance • 2019-20 Proposed Annual Detailed Report to the Board of Trustees

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A8	<p><u>Proposed Ministry Report to the Board of Trustees</u></p> <ul style="list-style-type: none"> The Committee reviewed the report. <p>Moved by C. Fowler, seconded by N. White, 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 25, 2020 meeting.</p> <p align="right">Carried.</p>
A9	<p>❖ Adjournment</p> <p>❖ Next Meeting – February 9, 2021</p> <p>Moved by C. Parisien, seconded by N. White, that the Upper Canada District School Board Audit Committee adjourn at 7:17 pm.</p> <p align="right">Carried.</p>

**David McDonald
Chair, Audit Committee**

**Stephen Sliwa
Director of Education**

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<p>Subject:</p> <p>Presented by:</p> <p>Meeting Date:</p>	<p>2020-21 Regional Internal Audit Update</p> <p>Geneviève Segu, Regional Internal Audit Manager</p> <p>Pasquale L'orfanò, Internal Auditor</p> <p>February 9, 2021</p>											
<p>Purpose</p>	<p>To provide the Audit Committee with an update from the Regional Internal Audit Manager (RIAM) on the progress of the 2020-21 RIAT work.</p> <p>This report links with Regulation 361/10 in relation to the Audit Committee's duties to the Internal Auditor 9(3) and the Board's Internal Controls 9(2).</p>											
<p>Content</p>	<p>2020-2021 Regional Internal Audit Plan Update</p> <p>The Audit Committee approved the 2020-21 Audit Plan at the September 29, 2020 meeting. The following presents an update on the engagements:</p> <table border="1" data-bbox="431 947 1515 1856"> <thead> <tr> <th data-bbox="431 947 630 1031">Status</th> <th data-bbox="630 947 1081 1031">Audit & Scope</th> <th data-bbox="1081 947 1515 1031">Schedule</th> </tr> </thead> <tbody> <tr> <td data-bbox="431 1031 630 1608">In Progress</td> <td data-bbox="630 1031 1081 1608"> <p>Strategic Risk Assessment</p> <p>This is a region-wide initiative.</p> <p>The goal is to facilitate the risk assessment at a high level in order to (i) provide Management with a risk register and (ii) align RIAT's work with the main risks identified.</p> </td> <td data-bbox="1081 1031 1515 1608"> <p>15 Jan 2020: Region-Wide In-Person Workshop</p> <p>26 Oct 2020: Local Virtual Workshop</p> <p>Next Steps:</p> <p>February 16 2021: Debrief Senior Leadership on results of the risk assessment workshop</p> <p>Spring 2021: Develop Region-wide Internal Audit plan</p> <p>April-June 2021: Report to Audit Committee</p> </td> </tr> <tr> <td data-bbox="431 1608 630 1856">In Progress</td> <td data-bbox="630 1608 1081 1856"> <p>Cyber Security Review</p> <p>This engagement aligns with the region-wide Strategic Risk Assessment which identified Cybersecurity as both a risk and an opportunity to promote the</p> </td> <td data-bbox="1081 1608 1515 1856"> <p>February 2020: Presentation of the project to Eastern Ontario IT (EOIT) Managers</p> <p>8 & 9 October 2020: Virtual workshop with EOIT Managers</p> </td> </tr> </tbody> </table>			Status	Audit & Scope	Schedule	In Progress	<p>Strategic Risk Assessment</p> <p>This is a region-wide initiative.</p> <p>The goal is to facilitate the risk assessment at a high level in order to (i) provide Management with a risk register and (ii) align RIAT's work with the main risks identified.</p>	<p>15 Jan 2020: Region-Wide In-Person Workshop</p> <p>26 Oct 2020: Local Virtual Workshop</p> <p>Next Steps:</p> <p>February 16 2021: Debrief Senior Leadership on results of the risk assessment workshop</p> <p>Spring 2021: Develop Region-wide Internal Audit plan</p> <p>April-June 2021: Report to Audit Committee</p>	In Progress	<p>Cyber Security Review</p> <p>This engagement aligns with the region-wide Strategic Risk Assessment which identified Cybersecurity as both a risk and an opportunity to promote the</p>	<p>February 2020: Presentation of the project to Eastern Ontario IT (EOIT) Managers</p> <p>8 & 9 October 2020: Virtual workshop with EOIT Managers</p>
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OPEN SESSION

		<p>School Boards ability to safeguard IT systems to protect information and avoid service disruption.</p> <p>The output will provide the school board with a list of controls to prioritize in the implementation of a cybersecurity framework.</p>	<p>22 January 2021: Region-wide risk assessment workshop results presentation to EOIT Managers.</p> <p>Next Steps:</p> <p>Feb 2021: Meet with each school board's IT Manager to validate and prioritize the implementation of the recommendations</p> <p>April-June 2021: Report to Audit Committee</p>
	In Progress	<p>Follow-up Procedures</p> <p>RIAT continues to follow-up on the remaining recommendations, as they come due.</p>	Ongoing
	Not Initiated	<p>Management Request Engagement</p> <p>To cover any important items that may be required to during the school year.</p>	If Requested
	Not Initiated	<p>Critical Positions Engagement</p> <p>The scope is to provide Management with a current state assessment/inventory of all positions, outside of the schools. Each position is critical, key, support or specialist.</p>	TBD
Recommendation	That the Upper Canada District School Board Audit Committee receives for information this Regional Internal Audit Update.		

OPEN SESSION

**Audit Committee
OPEN SESSION**

February 9, 2021 – 6:00 pm

Item A7	Move into CLOSED SESSION
Recommendation	THAT the Upper Canada District School Board Audit Committee moves into CLOSED SESSION ~ February 9, 2021

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OPEN SESSION**

February 9, 2021 – 6:00 pm

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

February 9, 2021 – 6:00 pm

Item A9	ADJOURNMENT
Recommendation	THAT the Upper Canada District School Board Audit Committee adjourn ~ February 9, 2021