

**Audit Committee**  
**AGENDA**  
**April 13, 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:** Genevieve Segu-Regional Internal Audit Manager (RIAT), Pasquale L’Orfano-Regional Internal Auditor (RIAT),

**Regrets:**

AGENDA ITEM		NOTES
A1	<b>Call to Order</b>	
A2	<b>Approval of Agenda</b> April 13, 2021 – Meeting No. 48	
A3	<b>Conflict of Interest Declaration(s)</b>	
A4	<b>Approval of Minutes – OPEN SESSION</b> February 9, 2021 – Meeting No. 47	OPEN SESSION Minutes Attached
A5	<b>Regional Internal Audit Update</b>	OPEN SESSION Report
A6	<b>Move into CLOSED SESSION</b>	
A7	<b>Report from CLOSED SESSION</b>	
A8	❖ Adjournment <b>Next Meeting:</b> June 8, 2021	

**David McDonald**  
**Chair, Audit Committee**

**Stephen Sliwa**  
**Director of Education**

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

**Audit Committee**  
**Minutes of February 9, 2021**  
**OPEN SESSION**  
**Meeting No. 47**

**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
- 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)**
- Guests:**
- Regrets:**

A1	Meeting was called to order by D. McDonald, Chair, at 6:02 p.m.
A2	<b><u>Membership</u></b> D. McDonald confirmed C. Fowler’s appointment as External Member for a 2 <sup>nd</sup> term, ending February 2023.
A3	<b><u>Approval of Agenda</u></b> <b>Moved by J. McCrea, seconded by C. Fowler, that the agenda for the February 9, 2021, Meeting No. 47 be approved.</b> <p style="text-align: right;"><b>Carried.</b></p>
A4	<b><u>Conflict of Interest Declaration(s)</u></b> No conflict of interest declarations were received.
A5	<b><u>Approval of Minutes – OPEN SESSION</u></b> <b>Moved by N. White, seconded by C. Parisien, that the minutes for the November 9, 2020, Meeting No. 46 be approved.</b> <p style="text-align: right;"><b>Carried.</b></p>
A6	<b><u>Regional Internal Audit Update</u></b> G. Segu presented the Regional Internal Audit Team (RIAT) update: <ul style="list-style-type: none"> <li>• At the September 15, 2020 meeting, the 2020-21 internal audit plan was presented and approved.</li> <li>• Update: <ul style="list-style-type: none"> <li>○ Strategic Risk Assessment Next Steps: <ul style="list-style-type: none"> <li>▪ All local workshops completed except one (UCDSB completed)</li> <li>▪ February 16, 2021 – present results of workshop to Senior Team</li> <li>▪ Spring 2021 – develop region-wide Internal Audit Plan</li> <li>▪ April – June 2021 – report to UCDSB Audit Committee</li> </ul> </li> <li>○ Cyber Security Review Next Steps: <ul style="list-style-type: none"> <li>▪ Region-wide project to assist the Ontario East region school boards in the implementation of the cyber security framework</li> <li>▪ February 2021 – meet with each school board’s IT Manager to validate and prioritize the implementation of the recommendations</li> <li>▪ April – June 2021 – report to UCDSB Audit Committee</li> </ul> </li> </ul> </li> </ul>

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	<ul style="list-style-type: none"> <li>○ Follow-up Procedures – RIAT continues to follow up with management on outstanding recommendations from previous audits and plans to report to this committee at the June 2021 meeting.</li> <li>○ Management Request Engagement – this engagement is available upon request, with none received to date. G. Segu confirmed this would include any that the Audit Committee deemed essential, and that if a request came through management, G. Segu would connect with the Audit Committee Chair before proceeding.</li> <li>○ Critical Positions Engagement – P. L’orfano will start reaching out to the Human Resources Managers and Superintendent to plan the start of this engagement.</li> <li>• RIAT is currently waiting for the current lockdown to end (re: COVID-19 pandemic) in order to continue with the implementation of the audit plan.</li> </ul> <p><b>Moved by J. McCrea, seconded by N. White, that the Upper Canada District School Board Audit Committee receives for information this Regional Internal Audit Update.</b></p> <p align="right"><b>Carried.</b></p>
A7	<p><b><u>Move into CLOSED Session</u></b> <b>Moved by C. Parisien, seconded by J. McAllister, that the Upper Canada District School Board Audit Committee move into Closed Session ~ February 9, 2021.</b></p> <p align="right"><b>Carried.</b></p>
A8	<p><b><u>Rise and Report</u></b></p> <p>The Upper Canada District School Board received reports and discussed the following:</p> <ul style="list-style-type: none"> <li>• External Audit: Information Technology Audit Report</li> <li>• Policy Related Matters – Monitoring Compliance Plans and Status Reports</li> </ul>
A9	<ul style="list-style-type: none"> <li>❖ <b>Adjournment</b></li> <li>❖ Next Meeting – April 13, 2021</li> </ul> <p><b>Moved by J. McAllister, seconded by C. Parisien, that the Upper Canada District School Board Audit Committee adjourn at 7:14 pm.</b></p> <p align="right"><b>Carried.</b></p>

**David McDonald  
Chair, Audit Committee**

**Stephen Sliwa  
Director of Education**

**Audit Committee  
OPEN SESSION  
Report**

April 13, 2021 – 6:00 pm

Item A5	Regional Internal Audit Update		
<b>Presented by</b>	Geneviève Segu, Regional Internal Audit Manager Pasquale L’orfano, Internal Auditor		
<b>Purpose</b>	<p>To provide the Audit Committee with an update from the Regional Internal Audit Manager (RIAM) on the progress of the 2020-21 Regional Internal Audit Team (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>		
<b>Content</b>	<p><b>2020-2021 Regional Internal Audit Plan Update</b></p> <p>The Audit Committee approved the 2020-21 Audit Plan at the September 15, 2020 meeting. The following presents an update on the engagements:</p>		
	<b>Status</b>	<b>Audit &amp; Scope</b>	<b>Schedule</b>
	In Progress	<p><b>Strategic Risk Assessment</b></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>January 15, 2020: Region-Wide In-Person Workshop</p> <p>October 26, 2020: Local Virtual Workshop</p> <p>February 16, 2021: Debriefed Senior Leadership on results of the risk assessment workshop</p> <p><b>Next Steps:</b></p> <p>Spring 2021: Develop Region-wide Internal Audit plan</p> <p>June 2021: Report to Audit Committee</p>
	In Progress	<p><b>Cyber Security Review</b></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 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>February 2020: Presentation of the project to Eastern Ontario IT (EOIT) Managers</p> <p>October 8 &amp; 9, 2020: Virtual workshop with EOIT Managers</p> <p>January 22, 2021: Region-wide risk assessment workshop results presentation to EOIT Managers.</p> <p>February 1, 2021: Met with school board’s IT Manager</p>

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			to validate and prioritize the implementation of the recommendations <b>Next Steps:</b> June 2021: Report to Audit Committee
	In Progress	<b>Follow-up Procedures</b> RIAT continues to follow-up on the remaining recommendations, as they come due.	Ongoing <b>Next Steps:</b> June 2021: report to Audit Committee
	Not Initiated	<b>Management Request Engagement</b> To cover any important items that may be required during the school year.	If Requested
	Postponed	<b>Critical Positions Engagement</b> 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.	March 2021: Met with Management to discuss objective, logistics and possible timeframe. <b>Next Steps:</b> Postponed to 2021-22 school year.
<b>Recommendations</b>	THAT, the Upper Canada District School Board Audit Committee receives for information the April 13, 2021 Regional Internal Audit Update.		
<b>Appendices</b>	None		

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OPEN SESSION**

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<b>Item A6</b>	<b>Move into CLOSED SESSION</b>
<b>Recommendation</b>	<b>THAT the Upper Canada District School Board Audit Committee moves into CLOSED SESSION ~ April 13, 2021</b>

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OPEN SESSION**

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<b>Item A7</b>	<b>REPORT FROM CLOSED SESSION</b>
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**Audit Committee  
OPEN SESSION**

April 13, 2021 – 6:00 pm

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<b>Item A8</b>	<b>ADJOURNMENT</b>
<b>Recommendation</b>	<b>THAT the Upper Canada District School Board Audit Committee adjourn ~ April 13, 2021</b>