Audit Committee
AGENDA
March 7, 2017 – 6:30 pm
Meeting Location: Stormont Room, Board Office Administrative Building
225 Central Ave. West, Brockville, Ontario K6V 5X1

School Board Members:	Jeremy Armer, John McAllister, David McDonald
External Members:	Sheldon Black, Jay Woollven
Administration:	Stephen Sliwa-Director of Education, Nancy Barkley-Superintendent of Business, Carole McKewen-Comptroller of Finance, Lianne Webster-Recording Secretary
Guests:	Line Robitaille-Regional Internal Audit Manager, Jeremy Hobbs-Superintendent of HR and Operational Services, Jennifer McDonald-Manager of Human Resources Operations, David Coombs-Superintendent of Schools, Brad Notman-Manager of Purchasing & Admin Services, Dennis Koluk-Health & Safety Specialist
Regrets:	None

	AGENDA ITEM	NOTES
A1	**Call to Order**	
A2	**Approval of Agenda** February 7, 2017 meeting date changed to March 7, 2017 – Meeting No. 27	
A3	**Conflict of Interest Declaration(s)**	
A4	**Approval of Minutes – OPEN SESSION** November 7, 2016 – Meeting No. 26	OPEN SESSION Minutes Attached
A5	**Move into CLOSED SESSION**	
A6	**Report from CLOSED SESSION**	
A7	**Regional Internal Audit** • Regional Internal Audit Update o 2016:SB38 Leading Practice Repository Pilot	OPEN SESSION Report
A8	❖ Adjournment **Next Meeting:** April 11, 2017	

David McDonald
Chair, Audit Committee

Nancy McCaslin-Barkley
Superintendent of Business/Treasurer

UPCOMING AGENDA & ACTION ITEMS		TIMELINE
1.	**2017-18 Meeting Dates**	June 2017
2.	**2016-17 External Audit Plan – Executive Summary**	June 2017
3.	**Election of Chair**	September 2017

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

School Board Members:	Jeremy Armer, John McAllister, David McDonald
External Members:	Jay Woollven
Administration:	Stephen Sliwa-Director of Education, Nancy Barkley-Superintendent of Business, Carole McKewen-Comptroller of Finance, Lianne Webster-Recording Secretary
Guests:	Andrew Newman-Lead Audit Engagement Partner (until 7:56 pm), Susan Edwards-Superintendent of Schools (7:53-8:09 pm), Diana Kingston-Manager of Accounting Services
Regrets:	Sheldon Black-External Member, Line Robitaille-Regional Internal Audit Manager, Krystyna Gagnon-Audit Senior Manager, Vincent Trottier-Audit Senior Accountant

A1	The meeting was called to order by David McDonald, Chair, at 6:35 p.m.
A2	**Approval of Agenda** **Moved by J.McAllister, seconded by J.Woollven, that the agenda for the November 7, 2016 Meeting No. 26 be approved.** **Carried.**
	Membership - Extension of Appointment - External Members • Sheldon Black and Jay Woollven accepted two (2) year extensions
	Election of Chair • N.Barkley presided over the election of the Chair of the Audit Committee • Nomination forms were received by the 6:30pm deadline • David McDonald was nominated and declared Chair of the Audit Committee
A3	**Conflict of Interest Declaration(s)** No conflict of interest declarations were received.
A4	**Approval of Minutes – OPEN SESSION** **Moved by J.Armer, seconded by J.McAllister, that the minutes for the September 13, 2016, Meeting No. 25 be approved.** **Carried.**
A5	**Move into CLOSED Session** **Moved by J.McAllister, seconded by J.Armer, that the Upper Canada District School Board Audit Committee move into Closed Session ~ September 13, 2016.** **Carried.**
A6	**Rise and Report** The Upper Canada District School Board received reports and discussed the following: • 2015-2016 Draft Audited Financial Statements • Monitoring Compliance of 2016-17 High Risk Policies • Proposed Detailed Annual Report to the Board (Committee of the Whole) • 2015-16 Evaluation of Regional Internal Audit Team • External Auditor Performance Evaluation
A7	**Proposed Ministry Report to Board** • Committee reviewed the report **Moved by J.McAllister, seconded by J.Armer 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 23, 2016 meeting.** **Carried.**

A8	❖ **Adjournment** ❖ Next Meeting – February 14, 2017 changed to February 7, 2017 **Moved by J.Woollven, seconded by J.Armer, that the Upper Canada District School Board Audit Committee adjourn at 8:21 pm.** **Carried.**

David McDonald
Chair, Audit Committee

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Stephen Sliwa
Director of Education

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Audit Committee
OPEN SESSION

March 7, 2017 – 6:30 pm

Item A5	Move into CLOSED SESSION
Recommendation	THAT the Upper Canada District School Board Audit Committee moves into CLOSED SESSION ~ March 7, 2017

Audit Committee
OPEN SESSION

March 7, 2017 – 6:30 pm

Item A6	REPORT FROM CLOSED SESSION

Audit Committee
OPEN SESSION
Report

March 7, 2017 – 6:30 pm

Item A7	Regional Internal Audit
Purpose	• To provide the Audit Committee with an update from the Regional Internal Audit Manager.

Content	• Regional Internal Audit Update will be provided on the following:
	  o 2016-17 Regional Internal Audit Update
	    ▪ 2016:SB38 Leading Practice Repository Pilot

Appendices	A7 - 2016:SB38 Leading Practice Repository Pilot (memo dated December 19, 2016)
Recommendation	**THAT the Upper Canada District School Board Audit Committee recommends that the Upper Canada District School Board receives the regional internal audit update.**

Ministry of Education

School Business Support Branch
2 Carlton Street, Suite 710
Toronto, ON M5B 1J3

Ministère de l'Éducation

Direction du soutien aux activités
scolaires
2 rue Carlton
Toronto ON M5B 1J3

Ontario

2016: SB38

MEMORANDUM TO:	Senior Business Officials Regional Internal Audit Managers
FROM:	Cheri Hayward Director School Business Support Branch
DATE:	**December 19, 2016**
SUBJECT:	**Leading Practice Repository Pilot**

I am pleased to announce that the pilot of the internal audit leading practice repository is now available.

How to Access

The repository is located on the Ontario Association of School Business Officials' (OASBO) website. In order to access the repository, you must be an OASBO Active member (fee: $226). Please visit the website to join OASBO.

The repository is open to both senior business officials (SBO) and regional internal audit managers (RIAM). Finance managers and board internal auditors will receive access on approval of the SBO, with regional internal auditors requiring RIAM approval.

Access to the repository is available to:

- SBOs through the COSBO committee

- RIAMs, finance managers and internal auditors through the newly created "Regional Internal Audit Managers" committee

These groups are private and require OASBO to approve membership. This will ensure access to the repository is restricted.

SBOs and RIAMs who are not yet a member of one of these committees will need to

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send a request for committee membership, as well as approved requests for finance managers and internal auditors. To facilitate this process, the Ministry will receive requests and submit these in batches to OASBO. Please forward all requests to Paula Hatt at paula.hatt@ontario.ca.

Once your request has been approved, you will receive notification from OABSO. Members will find the committee page by selecting "My Profile" from the menu on the top right of the screen, followed by "Groups" from the menu on the right. Choose your committee on the "My Groups" page to enter the private page. Selecting "Group Pages" under the committee name will provide you with the option of accessing the repository in English or French. Note that while the repository is bilingual, the remainder of the website is English only.

I would like to thank OASBO for agreeing to host the repository and Ljiljana Allgeier for her efforts in creating the repository. I would also like to thank the Leading Practice Repository Committee volunteers for their continuing participation and feedback on this initiative.

Additional Processes

To manage the volume of future submissions, the addition of the remaining processes to the repository will be staggered. In addition to any new payroll practices, submissions for the following processes (as chosen by RIAMs) will now be accepted:

- Construction monitoring & management

- Continuing education

- Data management and back up

- Manage IT security, network and application access management

- Special education

For inclusion in the next update to the repository, please submit practices by January 31st. Submission instructions are included in 2016: SB14.

Contacts

For any questions related to a specific leading practice, please contact the individual listed on the document.

For general inquiries related to the repository, please contact Paula Hatt, Senior Analyst, Audit at paula.hatt@ontario.ca or 416-326-1170.

Original signed by

Cheri Hayward
Director
School Business Support Branch

cc: Dan Duszczyszyn, Regional Internal Audit Coordinator

Audit Committee
OPEN SESSION

March 7, 2017 – 6:30 pm

Item A8	ADJOURNMENT
Recommendation	**THAT the Upper Canada District School Board Audit Committee adjourn ~ March 7, 2017**