

Audit Committee

AGENDA

November 6, 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
- 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 KPMG, Krystyna Gagnon-Audit Senior Manager KPMG, Line Robitaille-Regional Internal Audit Manager, Gord Champagne-Senior Internal Auditor, Valerie Allen-Superintendent of Schools, Jodie Barrett-Superintendent of Schools, Ron Ferguson-Superintendent of Schools, Diana Kingston-Manager of Accounting Services
- Regrets:** None

AGENDA ITEM		NOTES
A1	Call to Order	
A2	Approval of Agenda November 6, 2017 – Meeting No. 31	
A3	Conflict of Interest Declaration(s)	
A4	Approval of Minutes – OPEN SESSION September 19, 2017 – Meeting No. 30	OPEN SESSION Minutes Attached
A5	Move into CLOSED SESSION	
A6	Report from CLOSED SESSION	
A7	Regional Internal Audit • Regional Internal Audit Update	OPEN SESSION Report
A8	Proposed Ministry Report to Board	OPEN SESSION Report
A9	❖ Adjournment Next Meeting: February 13, 2018	

David McDonald
Chair, Audit Committee

Nancy McCaslin-Barkley
Superintendent of Business/Treasurer

UPCOMING AGENDA & ACTION ITEMS		TIMELINE
1.	2018-19 Meeting Dates	June 2018
2.	2017-18 External Audit Plan – Executive Summary	June 2018
3.	Election of Chair	September 2018
4.	Proposed Ministry Report to Board	November 2018

Audit Committee
Minutes of September 19, 2017
OPEN SESSION
Meeting No. 30

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 (via telephone), David McDonald (as of 6:45 pm)
- External Members:** Sheldon Black
- Administration:** Stephen Sliwa-Director of Education (as of 7:18 pm), Nancy Barkley-Superintendent of Business, Carole McKewen-Comptroller of Finance, Lianne Webster-Recording Secretary
- Guests:** Line Robitaille-Regional Internal Audit Manager (until 8:00 pm), Valerie Allen-Superintendent of Schools, Jodie Barrett-Superintendent of Schools, Ron Ferguson-Superintendent of Schools, Jeremy Hobbs-Superintendent of HR and Operational Services
- Regrets:** None

A1	The committee selected Jeremy Armer as Chair until David McDonald arrives. Meeting was called to order by Jeremy Armer, at 6:35 p.m.
A2	<u>Approval of Agenda</u> Moved by J.McAllister, seconded S.Black, that the agenda for the September 19, 2017 Meeting No. 30 be approved with the Election of Chair post-poned until later in the meeting. Carried.
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 J.McAllister, seconded by S.Black, that the minutes for June 13, 2017, Meeting No. 29 be approved. Carried.
A5	<u>Regional Internal Audit</u> <ul style="list-style-type: none"> • Regional Internal Audit Activities Update <ul style="list-style-type: none"> ◦ L. Robitaille reviewed the activities update with the committee noting that the mandate is appended to the memo; the mandate was presented in detail in September 2016 after review and update by the regional teams during the summer of 2016 ◦ The annual plan, as per the Ministry of Education’s 2016:B10 memo dated May 26, 2016, requires two (2) engagements per year • 2016-17 Audit Update <ul style="list-style-type: none"> ◦ Health and Safety Audit, which was conducted in the Spring of 2017, is in draft format <p>Moved by S.Black, seconded by J.McAllister, that the Upper Canada District School Board Audit Committee accepts the 2017-18 Regional Internal Audit Activities Update. Carried.</p>
A6	<u>Move into CLOSED Session</u> Moved by S.Black, seconded by J.McAllister, that the Upper Canada District School Board Audit Committee move into Closed Session ~ September 19, 2017. Carried.
	<u>Election of Chair</u> <ul style="list-style-type: none"> • N.Barkley presided over the election of the Chair of the Audit Committee • Nomination forms were received by the 6:30 pm deadline • David McDonald was nominated and declared Chair of the Audit Committee

Audit Committee
Minutes of September 19, 2017
OPEN SESSION
Meeting No. 30

	<p>Resume CLOSED Session Moved by J.Armer, seconded by J.McAllister, that the Upper Canada District School Board Audit Committee move into Closed Session ~ September 19, 2017. 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"> • 2017-18 High Risk Policies Monitoring Compliance Plans & Status Report • Regional Internal Audit Update <ul style="list-style-type: none"> ○ 2017-18 Regional Internal Audit Activities Update ○ 2017:SB26 Audit Committee Annual Report to the Ministry • 2016-17 Evaluation of Regional Internal Audit • 2016-17 Audit Committee Self-Assessment
A8	<p>❖ Adjournment ❖ Next Meeting – November 6, 2017</p> <p>Moved by S.Black, seconded by J.Armer, that the Upper Canada District School Board Audit Committee adjourn at 8:14 pm.</p> <p align="right">Carried.</p>

David McDonald
Chair, Audit Committee

Stephen Sliwa
Director of Education

**Audit Committee
OPEN SESSION**

November 6, 2017 – 6:30 pm

Item A5	Move into CLOSED SESSION
Recommendation	THAT the Upper Canada District School Board Audit Committee moves into CLOSED SESSION ~ November 6, 2017

**Audit Committee
OPEN SESSION**

November 6, 2017 – 6:30 pm

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

November 6, 2017 – 6:30 pm

Item A7	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	<ul style="list-style-type: none"> • A verbal update will be provided at the time of the meeting.
Appendices	
Recommendation	<p>THAT the Upper Canada District School Board Audit Committee accepts the verbal update of the Regional Internal Audit Manager.</p>

**Audit Committee
OPEN SESSION
Report**

November 6, 2017 – 6:30 pm

Item A8	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 further requirement for the Board of Trustees to review a second report and submit to the Ministry of Education no later than January 15, 2018 Below is the proposed draft content: <p align="center">Annual Report to the Board of Trustees and Forwarded To the Ministry of Education For the year ended August 31, 2017</p> <p>District School Board Name: Upper Canada Fiscal Year: 2016-17</p> <p>Re: Annual Audit Committee Report to the Ministry of Education as per Ontario Regulation 361/10</p> <p>During the 2016-17 fiscal year, the following audit(s) or other engagements were started by the regional internal audit team but not completed by August 31st:</p> <ul style="list-style-type: none"> Internal Audit 1 - Health & Safety Status at August 31st: Report drafted, pending management responses and presentation to Audit Committee <p>In addition to those listed above, the following audit(s) or other engagements were completed in 2016-17 fiscal year:</p> <ul style="list-style-type: none"> Internal Audit 2 - Review of UCDSB School Generated Funds and Enrolment Audit Programs <p>The following 2015-16 audit was presented during the 2016-17 fiscal year:</p> <ul style="list-style-type: none"> Data Management and Back-up <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	
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 22, 2017 meeting.</p>

**Audit Committee
OPEN SESSION**

November 6, 2017 – 6:30 pm

Item A9	ADJOURNMENT
Recommendation	THAT the Upper Canada District School Board Audit Committee adjourn ~ November 6, 2017