

**Audit Committee**

**AGENDA**

**February 13, 2018 – 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, Nigel White
- Administration:** Stephen Sliwa-Director of Education, Robert Backstrom-Superintendent of Business, Carole McKewen-Comptroller of Finance, Lianne Webster-Recording Secretary
- Guests:** Line Robitaille-Regional Internal Audit Manager, Valerie Allen-Superintendent of Schools, Jodie Barrett-Superintendent of Schools, Ron Ferguson-Superintendent of Schools, Jeremy Hobbs- Superintendent of HR and Operational Services, Wendy Lampkie-Manager of HR Specialist Services, Jennifer Scott-Executive Assistant to Jeremy Hobbs
- Regrets:** None

AGENDA ITEM		NOTES
A1	<b>Call to Order</b>	
A2	<b>Membership</b>	Welcome and Introduction of Committee Members
A3	<b>Approval of Agenda</b> February 13, 2018 – Meeting No. 32	
A4	<b>Conflict of Interest Declaration(s)</b>	
A5	<b>Approval of Minutes – OPEN SESSION</b> November 6, 2017 – Meeting No. 31	OPEN SESSION Minutes Attached
A6	<b>Move into CLOSED SESSION</b>	
A7	<b>Report from CLOSED SESSION</b>	
A8	<b>Regional Internal Audit</b> <ul style="list-style-type: none"> <li>Regional Internal Audit Update</li> </ul>	OPEN SESSION Report
A9	❖ Adjournment <b>Next Meeting:</b> April 10, 2018	

**David McDonald**  
Chair, Audit Committee

**Robert Backstrom**  
Superintendent of Business/Treasurer

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

**Audit Committee**  
**Minutes of November 6, 2017**  
**OPEN SESSION**  
**Meeting No. 31**

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

- School Board Members:** 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, Diana Kingston-Manager of Accounting, 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, Jeremy Hobbs- Superintendent of HR and Operational Services, Dennis Koluk-Health & Safety Specialist
- Regrets:** Jeremy Armer

A1	The meeting was called to order by David McDonald, Chair, at 6:34 p.m.
A2	<b><u>Approval of Agenda</u></b> <b>Moved by S.Black, seconded J.McAllister, that the agenda for the November 6, 2017 Meeting No. 31 be approved.</b> <span style="float: right;"><b>Carried.</b></span>
A3	<b><u>Conflict of Interest Declaration(s)</u></b> No conflict of interest declarations were received.
A4	<b><u>Approval of Minutes – OPEN SESSION</u></b> <b>Moved by J. McAllister, seconded by S.Black, that the minutes for September 19, 2017, Meeting No. 30 be approved.</b> <span style="float: right;"><b>Carried.</b></span>
A6	<b><u>Move into CLOSED Session</u></b> <b>Moved by S.Black, seconded by J.McAllister, that the Upper Canada District School Board Audit Committee move into Closed Session ~ November 6, 2017.</b> <span style="float: right;"><b>Carried.</b></span>
A9	<b><u>Rise and Report</u></b> The Upper Canada District School Board received reports and discussed the following: <ul style="list-style-type: none"> <li>• 2016-17 Draft Audited Financial Statements</li> <li>• Monitoring Compliance Plans &amp; Status Report</li> <li>• Regional Internal Audit – Health &amp; Safety Audit</li> <li>• 2016-17 Evaluation of External Auditor Performance</li> <li>• 2016-17 Evaluation of Regional Internal Audit</li> <li>• Proposed Annual Detailed Report to the Board of Trustees</li> </ul>
A7	<b><u>Regional Internal Audit</u></b> <ul style="list-style-type: none"> <li>• Regional Internal Audit Activities Update <ul style="list-style-type: none"> <li>▪ L.Robitaille will be conducting two (2) audits; planning meeting will occur in December 2017 with onsite work beginning in January 2018</li> <li>▪ Follow-up to Special Education Audit in Spring of 2018</li> <li>▪ Working on Provincial Internal Audit Manual that standardizes practices across the province</li> <li>▪ ERI Project <ul style="list-style-type: none"> <li>▪ Moving forward with five (5) pilot boards attending a workshop (none from Ontario East area)</li> </ul> </li> </ul> </li> </ul>

**Audit Committee  
Minutes of November 6, 2017  
OPEN SESSION  
Meeting No. 31**

	<ul style="list-style-type: none"> <li>▪ Rolling out in February/March 2018</li> <li>▪ Not certain if implementation will be mandatory</li> <li>▪ Office of the Auditor General Report - Audit on GSN Funding Report released</li> </ul> <p><b>Moved by J.McAllister, seconded by S.Black, that the Upper Canada District School Board Audit Committee accepts the verbal update of the Regional Internal Audit Manager.</b></p> <p align="right"><b>Carried.</b></p>
A8	<p><b><u>Proposed Ministry Report to Board</u></b></p> <ul style="list-style-type: none"> <li>• Committee reviewed the report</li> </ul> <p><b>Moved by S.Black, seconded by J.McAllister, 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 22, 2017 meeting.</b></p> <p align="right"><b>Carried</b></p>
A10	<ul style="list-style-type: none"> <li>❖ <b>Adjournment</b></li> <li>❖ Next Meeting – February 13, 2018</li> <li>❖ D.McDonald congratulated N.Barkley on her upcoming retirement and thanked her for her efforts and tremendous support of the committee over the past several years</li> <li>❖ D.McDonald also extended thanks to our external member, S.Black for his continued commitment to the committee</li> </ul> <p><b>Moved by J.McAllister, seconded by S.Black, that the Upper Canada District School Board Audit Committee adjourn at 9:29 pm.</b></p> <p align="right"><b>Carried.</b></p>

**David McDonald  
Chair, Audit Committee**

**Stephen Sliwa  
Director of Education**

**Audit Committee  
OPEN SESSION**

February 13, 2018 – 6:30 pm

---

<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 ~ February 13, 2018</b>

**Audit Committee  
OPEN SESSION**

February 13, 2018 – 6:30 pm

---

<b>Item A7</b>	<b>REPORT FROM CLOSED SESSION</b>
----------------	-----------------------------------

**Audit Committee  
OPEN SESSION  
Report**

February 13, 2018 – 6:30 pm

<b>Item A8</b>	<b>Regional Internal Audit</b>
<b>Purpose</b>	<ul style="list-style-type: none"> <li>To provide the Audit Committee with an update from the Regional Internal Audit Manager.</li> </ul>
<b>Content</b>	<ul style="list-style-type: none"> <li>A verbal update will be provided at the time of the meeting.</li> </ul>
<b>Appendices</b>	
<b>Recommendation</b>	<p><b>THAT the Upper Canada District School Board Audit Committee accepts the verbal update of the Regional Internal Audit Manager.</b></p>

**Audit Committee  
OPEN SESSION**

February 13, 2018 – 6:30 pm

---

<b>Item A9</b>	<b>ADJOURNMENT</b>
<b>Recommendation</b>	<b>THAT the Upper Canada District School Board Audit Committee adjourn ~ February 13, 2018</b>