



CATHOLIC DISTRICT SCHOOL BOARD OF EASTERN ONTARIO

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MINUTES OF THE 23rd AUDIT COMMITTEE MEETING HELD ON WEDNESDAY, APRIL 4, 2018 Board Office, Kemptville

A. OPENING

Meeting was called to order at 6:47 p.m.

A.1 Prayer

Trustee Kirby led the committee in prayer.

B. ROLL CALL

B.1 Audit Committee Members

Present: Gord Greffe, Audit Committee Member (External)
Nancy Kirby, Audit Committee Chair and Trustee
Karen McAllister, Audit Committee Member and Trustee

Regrets: Alain Gravelle, Audit Committee Member (External)

“That the Audit Committee excuse the absence of External Audit Committee Member, Alain Gravelle, from the Open Meeting of April 4, 2018.”

Moved by: Karen McAllister

Carried

B.2 Board Administration

Present: Bonnie Norton, Superintendent of Business
Ashley Hutchinson, Manager of Finance
Traci Bloomfield, Assistant Manager of Finance

B.3 Guests Rob Clayton, KPMG, Audit Partner
Line Robitaille, Regional Internal Audit Manager
Gord Champagne, Regional Internal Audit Senior

C. AMENDMENT TO AND APPROVAL OF AGENDA

“That the Audit Committee approve the agenda of the Open meeting of April 4, 2018.”

Moved by: Gord Greffe

Carried

D. DECLARATION OF CONFLICT OF INTEREST

Not applicable.

E. APPROVAL OF MINUTES

E.1 Minutes of the Audit Committee Meeting held on October 30, 2017.

Line Robitaille noted an amendment to F3 from the minutes, title for Gord Champagne needs to be changed to Regional Internal Audit Senior.

“That the Audit Committee approve the minutes of the meeting of October 30, 2017 as amended.”

Moved by: Karen McAllister

Carried

F. PRESENTATIONS

F.1 Regional Internal Auditor presentation of the following:

- 2017-2020 Multi-year Audit Plan
- Health & Safety Audit Update
- Internal Audit Update

Line Robitaille reviewed the multi year audit plan. This plan was developed through the risk assessment process completed in 2016-17. While the plan was to do risk assessments and update the plan again, this will not be done this year. We are moving the assessment to September 2018 and the plan is to take a different approach. The Regional Internal Audit Team is trying to find an efficient way to have valuable discussions with the senior team to identify the areas of risk where the work should be focused. Currently the plan will be to attend two executive meetings. The first meeting will be to talk about risk and potential areas. The second meeting will be in early 2019 to agree on where the executive team would like to go in terms of the audit for the next two to three years. Other colleagues of Line Robitaille’s have done this across the province and it has been a positive discussion. The plan remains a live document and it will still be revisited on an annual basis to see if anything has changed or if new risks have emerged.

For 2018-19 two audits are planned: Continuing Education and Community Use of Schools.

The Regional internal audit team has done quite a few continuing education audits in other school boards. The scope will be looking at registration, attendance and reporting. The compliance piece is similar to an enrolment audit, but the team will also look at the operational side.

The timing for the community use of schools audit has not been confirmed. During the summer months the regional internal audit team (RIAT) will sit down and list out all the audits that they are doing at the nine school boards and then allocate them based on what works best for the RIAT team. The timing will be confirmed with the Board. The scope will be evaluating everything related to CUS including fees, program and tracking. The last portion to be reviewed will be the insurance and risk management.

Line Robitaille mentioned that in addition to the two audits that are being conducted, there will also be two follow up audits.

Gord Greffe asked what these audits were based on. Line Robitaille responded that it was based on the original multi-year audit plan that has been updated annually. Since the last five-year plan was completed, the Ministry now requires two audits be done annually so the plan had to be adjusted and agreement on additional areas that should be audited obtained. Bonnie Norton commented that the Board has been through a fair number of audits since the start of the process in 2010-2011 and most areas on the original list have been assessed. This means that the areas to audit are not as obvious and may be a little outside the box.

Nancy Kirby asked that some of the audits were not on the original list and Line Robitaille agreed that it has evolved based on changing areas and that the process may have gone away from compliance audits to look more at processes, efficiencies and effectiveness. At the start of every audit there is a kick off planning meeting to discuss expectations of the audit and where management would like to go with the audit. RIAT only uses the ministry audit templates as a resource during the audit. Gord Greffe asked for confirmation that management/admin are consulted regarding what is audited each year. Bonnie Norton confirmed that this is true.

Line Robitaille provided an update on the Health and Safety audit starting on Monday, April 9th. The plan is to start the audit at the Cornwall Board office for a week, continue at the Kemptville Board office for a week and then finish at the schools for about a week. RIAT has conducted quite a number and this history was used to plan the Boards outline during the March kick off meeting. The audit will be compliance based as well as have the team focus on process/procedures and documentations. Expectation is that the report will be available for presentation in September at the next meeting.

Line Robitaille provided an update on internal audit and the Auditor Generals audit report on education as there was a mention of internal audit. There was a need identified to share leading practices provincially and look to do a region wide audit. The Ministry has engaged Deloitte to undertake a review of internal audit teams and host boards will be participating in this review. It is expected that the Deloitte report will come out in the summer of 2018.

The RIAT managers have been meeting provincially to discuss how they can share leading practices. Line Robitaille believes that the Ministry is looking at how internal audits can be more effective or the reporting more relevant.

Nancy Kirby asked if it would be possible for finance and RIAT to come up with a presentation for the board regarding the role of the audit committee and the role of internal audit. It was stated that the trustees may not understand the role of the audit committee. The role of the audit committee has expanded into more than just financial over the year and that there should be a better understanding across the province.

“That the Audit Committee receive as information 2017-2020 Multi-year audit plan”

Moved by: Gord Greffe

Carried

G. ACTION ITEMS

- G.1 Next Audit Committee meeting is planned for September 13, 2018 at 6:45 p.m. Agenda Items planned are School Cash On-line update and the External Audit Plan for 2017-18.

Nancy Kirby requested a report on SGF funds, cash online uptake, audit reviews/findings and thoughts about whether to run SGF centrally. Line Robitaille was asked if there are additional items that the audit committee should be bringing forward. It was noted that interim reporting was presented at a past meeting but there has been no 2017-18 reporting. Interim reporting will resume at the 2018-19 winter/spring meeting.

H. INFORMATION ITEMS

- H.1 It was noted that the term of Gord Greffe as an external member of the audit committee will be from February 1, 2018 to January 31, 2020. Alain Gravelle’s term will be expiring in January 2019.

I. CLOSING PRAYER

J. ADJOURNMENT

“That the Open Meeting of April 4, 2018 be adjourned at 7:26 p.m.”

Moved by: Gord Greffe

Carried