



CATHOLIC DISTRICT SCHOOL BOARD OF EASTERN ONTARIO

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MINUTES OF THE 24th AUDIT COMMITTEE MEETING HELD ON THURSDAY, SEPTEMBER 13, 2018 Board Office, Kemptville

A. OPENING

Meeting was called to order at 6:41 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 Member and Trustee
Karen McAllister, Audit Committee Chair and Trustee

“That the Audit Committee excuse the absence of External Audit Committee Member, Alain Gravelle, from the Open meeting of September 13, 2018.”

Moved by: Gord Greffe

Carried

B.2 Board Administration

Present: Bonnie Norton, Associate Director of Education
Ashely Hutchinson, Manager of Finance
Traci Bloomfield, Assistant Manager of Finance

B.3 Guests Rob Clayton, KPMG, Audit Partner
Diana Swedani, KPMG
Portia Marcaida, Regional Internal Audit

C. ELECTION OF THE CHAIR OF THE AUDIT COMMITTEE

Trustee Karen McAllister was appointed as Chair of the Audit Committee for the 2018-19 school year.

Moved by: Nancy Kirby

Carried

D. AMENDMENT TO AND APPROVAL OF AGENDA

“That the Audit Committee approve the agenda of the Open meeting of September 13, 2018.”

Moved by: Gord Greffe

Carried

E. DECLARATION OF CONFLICT OF INTEREST

Not applicable.

F. APPROVAL OF MINUTES

F.1 Minutes of the Audit Committee Meeting held on April 4, 2018.

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

Moved by: Nancy Kirby

Carried

G. PRESENTATIONS

G.1 Regional Internal Audit Presentation on Changes in the Regional Internal Audit Group

Portia Marcaida, from the Regional Internal Audit Team, provided an update on the changes in the Regional Internal Audit Group.

Line Robitaille has left the regional internal audit team to pursue a new role. 2018-19 will be a transition year as a new Regional Internal Audit Manager will take over the Department. During the recruitment process, the Team will continue to conduct audits as previously planned. The risk assessment update, which was originally scheduled for early 2019, will be postponed until further notice.

Minimal impact on the quality and timing of internal audits as a result of the recent changes in the Department’s management is expected.

“That the Audit Committee receive as information the update on the changes in the Regional Internal Audit Group.”

Moved by: Gord Greffe

Carried

G.2 Regional Internal Audit Presentation on the 2018-19 Regional Internal Audit Activities

Portia Marcaida, Regional Internal Audit Manager, provided a presentation on the 2018-19 Regional Internal Audit activities.

No changes have taken place with this mandate since it was presented to the Committee in September 2017. Following discussions with management and as approved by the Committee at the April 2018 meeting the two engagements for the 2018-19 school year will be as follows:

- Continuing Education audit – preferred audit start date February 4, 2019
- Community use of Schools audit – preferred audit start date November 5, 2018

In addition, follow up procedures to the following audits will be conducted in early 2019:

- Manage IT Security, dated June 2017
- Hiring and Supply Teachers, dated December 2016

No draft reports will be released until a new Regional Internal Audit Manager is in place. A committee will be formed to search for a replacement for a new Manager. The timeline has not yet been established. The ministry has provided a funding envelope for the search.

Trustee Nancy Kirby inquired as to what would be looked at when completing the Continuing Ed and Community Use of Schools audit.

The audit for Continuing education programs will review items such as enrolment, grant calculation and credit granting.

The audit for Community Use of Schools will look at the process of renting school locations, mitigation and management, collection of funds and speaking with custodians about the role they play when the school is rented for Community use.

“That the Audit Committee receive as information the update on the 2018-19 Regional Internal Audit Activities.”

Moved by: Nancy Kirby

Carried

G.3 External KPMG Audit Presentation on the Audit Plan for the 2017-2018 fiscal year

Rob Clayton, KPMG Audit Partner, provided a presentation on the CDSBEO Audit Planning Report for the year ending August 31, 2018.

It was noted that no significant risks have been identified.

KPMG will take into consideration the expense of STEO and will highlight what the Board’s position would have been if the arbitration with STEO hadn’t ruled in the bus operator’s favour.

Gord Greffe inquired if getting the financial statements approved, with or without qualification, has changed. Rob Clayton noted this has not changed.

“That the Audit Committee receive as information the KPMG CDSBEO Audit Planning Report for the year ending August 31, 2018.”

Moved by: Nancy Kirby

Carried

H. ACTION ITEMS

H.1 Recommendation of the content of the external audit plan to the Board

“That the Audit Committee recommends approval to the Board of Trustees of the KPMG Audit Plan for 2017-18.”

Moved by: Gord Greffe

Carried

H.2 Review Roles and Responsibilities of Audit Committee

A copy of proposed Audit Committee meeting agenda topics was shared with the committee for their information.

“That the Audit Committee recommends approval to move item H.2 Review Roles and Responsibilities of Audit Committee to Information Items.”

Moved by: Gord Greffe

Carried

- H.3 Review and recommend that the Board receive as information the 2017-18 Annual Report to the Ministry

The summary annual report provides information required by the Ministry of Education around the work of Audit Committee.

The 2017-18 Annual Report to the Ministry was signed by Karen McAllister, Audit Committee Chair.

“That the Audit Committee recommends approval to the Board of Trustees of the 2017-18 Annual Summary Report to the Ministry.”

Moved by: Nancy Kirby

Carried

I. INFORMATION ITEMS

- I.1 Audit Committee Regulation and Board Website

An Audit Committee web-page is available on the Board’s website. Audit Committee members are listed on the site.

- I.2 Director Confirmation of Compliance

The Director’s Letter of Compliance 2017-18, dated September 7, 2018, was shared with the committee.

“That the Audit Committee receive as information items I.1 – Audit Committee Regulation and Board Website and I.2 – Director Confirmation of Compliance.”

Moved by: Gord Greffe

Carried

- I.3 Audit Committee Composition, Eligibility and Regulation

Ashley Hutchinson reported that the Audit Committee composition, eligibility and regulation is currently compliant and eligible.

- I.4 Date of Next Meeting: October 30, 2018

- I.5 Motion to incorporate the motions of the closed meeting of September 13, 2018.

“That the Board approve and incorporate the motions of the Closed Meeting into the Open Meeting of September 13, 2018.”

Moved by: Nancy Kirby

Carried

J. CLOSING PRAYER

K. ADJOURNMENT

“That the Open Meeting of September 13, 2018 be adjourned at 7:10 p.m.”

Moved by: Gord Greffe

Carried