



# CATHOLIC DISTRICT SCHOOL BOARD OF EASTERN ONTARIO

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## MINUTES OF THE 21<sup>st</sup> AUDIT COMMITTEE MEETING - **OPEN** HELD ON TUESDAY, SEPTEMBER 12, 2017 Board Office, Kemptville

### A. OPENING

Meeting was called to order at 6:50 p.m.

#### A.1 Prayer

Trustee Kirby led the committee in prayer.

### B. ROLL CALL

#### B.1 Audit Committee Members

Present: Colleen Purcell, 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 September 12, 2017.”*

*Moved by: Nancy Kirby*

*Carried*

#### B.2 Board Administration

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

#### B.3 Guests

Line Robitaille, Regional Internal Audit Manager  
Rob Clayton, KPMG Audit Senior Manager

#### B.4 Recording Secretary: Amy Jordan

C. ELECTION OF THE CHAIR OF THE AUDIT COMMITTEE

Trustee Nancy Kirby was appointed as Chair of the Audit Committee for the 2017-18 school year.

***Moved by: Colleen Purcell***

***Carried***

D. AMENDMENT TO AND APPROVAL OF AGENDA

***“That the Audit Committee approve the agenda of the Open meeting of September 12, 2017.”***

***Moved by: Karen McAllister***

***Carried***

E. DECLARATION OF CONFLICT OF INTEREST

Not applicable.

F. APPROVAL OF MINUTES

F.1 Minutes of the Audit Committee Meeting held on May 17, 2017.

***“That the Audit Committee approve the minutes of the meeting of May 17, 2017.”***

***Moved by: Colleen Purcell***

***Carried***

G. PRESENTATIONS

G.1 Regional Internal Audit Manager Presentation on the 2017-18 Regional Internal Audit Activities

Line Robitaille, Regional Internal Audit Manager, provided an update on the 2017-18 Regional Internal Audit Activities.

Trustee Kirby inquired as to when the regional internal audit process began and if the Board was in the second cycle now.

Ms. Robitaille indicated that regional internal audits began in 2010. The first round is still in process. There are 52 processes identified, province wide, and the expectation was to have them complete in 5 years. To date, between 10 to 20 processes have been audited. It is now more of a risk base approach that is being used. Several changes have been made in the approach being taken on how to determine which audits should be completed. Thus far the results for this Board have been extremely positive. Audits to be completed for the board are as follows:

Health and Safety Audit – preferred audit start date April 3, 2018

Facility Procurement Audit – preferred start date October 2, 2017

In addition, follow-up procedures to the following audit will be conducted in early 2018:

- Special education, dated March, 2016

***“That the Audit Committee receive as information the update on the 2017-18 Regional Internal Audit Activities.”***

***Moved by: Colleen Purcell***

***Carried***

G.2 External KPMG Audit Presentation on the Audit Plan for the 2016-17 fiscal year

Rob Clayton, KPMG Audit Senior Manager, provided a presentation on the CDSBEO Audit Planning Report for the year ending August 31, 2017.

***“That the Audit Committee receive as information the CDSBEO Audit Planning Report for the year ending August 31, 2017.”***

***Moved by: Karen McAllister***

***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 2016-17.”***

***Moved by: Colleen Purcell***

***Carried***

H.2 Review Roles and Responsibilities of Audit Committee

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

The roles and responsibilities of the Audit Committee will be reviewed and approved at a later date.

H.3 Review and recommend that the Board receive as information: 2016-17 Annual Report to the Ministry

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

The 2016-17 Annual Report to the Ministry was signed by Nancy Kirby, Audit Committee Chair.

***“That the Audit Committee recommends approval to the Board of Trustees of the 2016-17 Annual Report to the Ministry.”***

***Moved by: Karen McAllister***

***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 2016-17, dated September 5, 2017, 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: Karen McAllister***

***Carried***

I.3 Additional Item: KPMG Term

Superintendent Norton advised the committee that KPMG’s term expires the end of the 16-17 school year. KPMG has agreed to a 2-year term extension if the Audit Committee is in favour of doing so. The Audit Committee is in favour of doing so and will seek approval from the Board of Trustees.

***“That the Audit Committee recommends approval to the Board of Trustees to extend KPMG’s term for the 2017-18 and 2018-19 school years with no increase in audit fees associated with the engagement.”***

***Moved by: Karen McAllister***

***Carried***

I.4 Date of Next Meeting: October 30, 2017

I.5 Motion to incorporate the motions of the closed meeting of September 12, 2017.

***“That the Board approve and incorporate the motions of the Closed Meeting into the Open Meeting of September 12, 2017.”***

***Moved by: Colleen Purcell***

***Carried***

J. CLOSING PRAYER

K. ADJOURNMENT

***“That the Open Meeting of September 12, 2017 be adjourned at 7:25 p.m.”***

***Moved by: Colleen Purcell***

***Carried***