



AUDIT COMMITTEE REPORT (PUBLIC)

Wednesday, October 19, 2022

6:00 pm

Zoom Meeting

Members: Lyra Evans (Trustee), Jennifer Jennekens (Trustee), Grace Lee (External Member), Shannon Hoeft (External Member)

Staff and Guests Camille Williams-Taylor (Director of Education), Janice McCoy (Interim Senior Business Official), Kevin Gardner (Assistant Treasurer), James Proulx (Executive Officer, Information Technology and Digital Transformation), Richard Sinclair (General Counsel), Kim Lebrun (Team Manager, Accounting), Genevieve Segu (Regional Internal Audit Team Manager), Gordon Champagne (Senior Regional Internal Auditor), Darren Gatley (Senior Board Coordinator)

1. Call to Order

Chair Lyra Evans called the public session to order at 6:00 p.m.

2. Land Acknowledgement

Chair Lyra Evans acknowledged that the meeting is taking place on unceded Algonquin Territories and thanked the Algonquin Nations for hosting the meeting on their land.

3. Approval of Agenda

**Moved by Trustee Jennekens,
THAT the agenda be approved.**

Carried

4. Declarations of Interest

No declarations of interest were filed.

5. Delegations

There were no delegations.

6. Superintendent's Report

Senior Business Official (SBO) McCoy noted that this was the last Audit Committee meeting with the current members of the Board of Trustees. She advised that the newly elected Board will need to appoint new trustees to the Audit Committee to approve the consolidated financial statements. SBO McCoy noted that although there was interest in addressing the consolidated financial statements with current members, the lack of audit resources precludes this from happening.

SBO McCoy noted that Dr. Lee has provided advanced notice that her term will be ending on 30 November 2022. SBO McCoy noted that staff have posted for a new external member and that there has been interest from the community. She added that the posting will close at the end of October 2022 and the new external member is expected to join the committee at the meeting scheduled for January.

7. Matters for Action

7.1 Review of Audit Committee Report

a. 22 September 2022

Moved by Trustee Jennekens,

THAT the Audit Committee report, dated 22 September 2022 be received.

Carried

b. Business Arising

There was no business arising.

7.2 Report 22-055, Audit Committee Annual Report for 2021-2022 (J. McCoy)

Your Committee had before it Report 22-055, seeking approval of the 2021-2022 annual report of activities for submission to the Board in accordance with *Ontario Regulation 361/10, Audit Committees*.

Moved by Trustee Jennekens,

THAT Report 22-055 be approved as the Audit Committee Annual Report to the Board for 2021-2022.

Dr. Lee noted that during the 2021-2022 school year, the Audit Committee was asked to review and provide feedback to Policy P.142 SCO - Child and Student Sexual Abuse Prevention, and expressed concern that the committee did not receive confirmation that their concerns were addressed in the policy.

Staff noted that the policy was approved by the Board and the concerns raised by the Audit Committee would have been considered prior to submitting the draft policy to the Board for approval.

Director Williams-Taylor suggested that Dr. Lee submit her suggestion in writing to ensure that her concerns were captured.

Moved by Trustee Jennekens,

THAT Report 22-055 be approved as the Audit Committee Annual Report to the Board for 2021-2022.

Carried

- 7.3 Report 22-057, 2021-2022 Annual Report on Internal Audit Activity (J. McCoy)

Your Committee had before it Report 22-057, seeking approval of Appendix A to Report 22-057 as its annual report to the Board summarizing the work performed by the regional internal audit team (RIAT) during 2021-2022 in accordance with *Ontario Regulation 361/10, Audit Committees*.

Moved by Shannon Hoeft,

THAT Appendix A to Report 22-057 be approved as the 2021-2022 Annual Report on Internal Audit Activity (Attached as Appendix A).

Carried

- 7.4 2022-2023 RIAT Plan OCDSB (G. Segu)

Your Committee had before it the 2022-2023 Regional Internal Audit Plan seeking approval of the Regional Internal Audit Plan in accordance with *Ontario Regulation 361/10, Audit Committees*.

Moved by Trustee Jennekens,

THAT the Ottawa-Carleton District School Board Audit Committee: Recommends for approval the 2022-23 Internal Audit Plan as presented in Appendix A.

In response to a query from Shannon Hoeft, Manager Segu noted that the Safe Schools audit will be conducted internally and that the Legislative Compliance audit will be completed by a consultant contracted through a temporary employment agency working under her supervision.

Moved by Trustee Jennekens,

THAT the Ottawa-Carleton District School Board Audit Committee: Recommends for approval the 2022-23 Internal Audit Plan as presented in Appendix A (Attached as Appendix B).

Carried

8. Matters for Discussion

- 8.1 2022-2023 Follow-up Procedures Interim Report, RIAT (G. Segu)

Mr. Champagne introduced the report and noted that the Ottawa Carleton District School Board (OCDSB) has only one outstanding recommendation to be addressed.

In response to a query from Chair Lyra Evans, Ms. Segu noted that, in her opinion, the recommendations that were not adopted by management from the 2016 Occupational Health and Safety audit were reasonable. Ms. Segu added that the recommendations were deemed low-risk and that these risks have not been realized to date.

SBO McCoy advised that work has been ongoing and that new processes have been implemented since the 2016 Occupational Health and Safety audit recommendations were presented which has meant many of these recommendations were no longer applicable.

Ms. Segu noted that the Regional Internal Audit Team (RIAT) follows the same process with the OCDSB and other school boards annually and any new processes implemented by school boards to mitigate risks are factored into the applicability of the recommendations.

8.2 Strategic Enterprise Risk Management

Chair Lyra Evans indicated that Audit Committee members had, in the past, requested an opportunity to provide feedback or comments on the proposed Strategic Enterprise Risk Management (SERM) and that the item had been added to this agenda to provide that opportunity.

Dr. Lee expressed concern that external members' voices may not be valued by staff. She noted that external members provide insight to the Audit Committee outside of the staff lens and that external member feedback is important to the work of the committee. She expressed concern that the current SERM model scores risks too low which could lead to risk for students and that her feedback on these concerns was not factored into the development of this model.

Director Williams-Taylor expressed her and staff's appreciation of external member feedback and that when risks are identified, staff provide operational context in how the system engages risks.

Trustee Jennekens assumed the chair.

Trustee Lyra Evans expressed concern that the SERM model grid does not accurately evaluate risks. She suggested that the current model should be reviewed to meet the needs of the District.

Director Williams-Taylor recognized that the SERM model needs to be reviewed as the current model may not factor nuanced or contextual factors when assessing risk. She noted that General Counsel Sinclair and his team

are currently reviewing this model to identify areas for improvement, capacity of mitigation measures, and cost of implementation.

Trustee Lyra Evans suggested that a revised SERM model should find a balance of risk and opportunities for students to learn through negative experiences.

Trustee Lyra Evans resumed the chair.

9. New Business

There was no new business.

10. Upcoming Meeting Dates

The upcoming meeting dates were provided for information.

11. Adjournment

The public meeting adjourned at 6:50 p.m.

Lyra Evans, Chair, Audit Committee