

<b>Subject:</b>	Internal Audit Activities Update – Public Session
<b>Presented by:</b>	Geneviève Segu, Regional Internal Audit Manager Gord Champagne, Senior Internal Auditor
<b>Meeting Date:</b>	February 15, 2023

**Purpose**

To provide the Audit Committee with an update from the Regional Internal Audit Manager (RIAM) on the progress of the 2022-23 RIAT work.

This report links with Regulation 361/10 in relation to the Audit Committee’s duties to the Internal Auditor 9(3) and the Board’s Internal Controls 9(2).

**Content**

**2022-2023 Regional Internal Audit Plan Update – For Information**

The Audit Committee approved the 2022-23 Audit Plan at the October 19, 2022 meeting. The following presents an update on the engagements:

Status	Audit & Scope	Schedule
In Progress	<p><b>Educational Assistant Deployment Engagement</b></p> <p>This engagement is in alignment with the board’s Strategic Enterprise Risk Management (SERM) Corporate Risk Profile, which identified staff well-being, under Culture of Caring, as one of the top threats in the portfolio.</p> <p>This engagement also aligns with the Region-Wide Strategic Risk Assessment, which identified student and staff health and safety as a priority. More specifically, the presence of appropriate controls and</p>	<p>March 2021: Met with Senior Management</p> <p>Postponed to 2021-22 per management’s request</p> <p>March 10<sup>th</sup> 2022: Met with Senior Management to discuss engagement</p> <p>March 31<sup>st</sup> 2022: Met with System Principals to conduct process review</p> <p>April 25<sup>th</sup> to 28<sup>th</sup> 2022: Conducted interviews with Learning Support Consultants and observation of EA</p>

	<p>capabilities to best ensure student and staff well being and safety.</p> <p>The scope is to provide Management with a current assessment of the deployment of Educational Assistants.</p> <p>Part 1 focuses on the allocation of the Educational Assistants in the schools. More specifically to establish that the process is efficient, effective, fair and transparent.</p> <p>Part 2 will focus on an assessment of the EAs needs, tasks and training to align with their duties.</p>	<p>allocation meetings with System Principals.</p> <p>November 2022: Conducted review of EA allocations and discussed with System Principals.</p> <p>December 13<sup>th</sup>, 2022: Met with Human Resources Management to discuss EA survey.</p> <p>January 31<sup>st</sup> 2023: confirmation of the change in methodology to sample EAs instead of Survey</p>
Complete	<p><b>Covid 19 Response Review</b></p> <p>This engagement is in-line with the Board's risk profile on crisis management.</p> <p>The scope focuses on the strengths and opportunities relating to the Boards' preparation or plan activation, response and transition to the new "normal". A report will be prepared which will prioritize recommendations to provide the Board with a road map moving forward.</p>	<p>December 10<sup>th</sup> 2020: Terms of Reference approved</p> <p>Postponed to 2021-22 per Management's request</p> <p>June 20<sup>th</sup> and July 12<sup>th</sup> 2022: Met with Senior Management to discuss engagement</p> <p>July 15<sup>th</sup> 2022: Terms of Reference with sub-contractor (MNP, LLP) approved</p> <p>October 18<sup>th</sup> to Date: Interviews with key board personnel conducted</p> <p>January 19<sup>th</sup>, 2023: Met with Associate Director of Education to discuss draft report</p> <p>February 15<sup>th</sup> 2023: Presentation to Audit Committee</p>
Complete	<p><b>Enrolment Review</b></p> <p>This engagement is in-line with financial risks at the school boards. Enrolment being the main driver for Grant for Student Needs (GSN).</p>	<p>April 2022: Planning</p> <p>May 2022: Fieldwork</p> <p>February 9<sup>th</sup> 2023: Present report to Management</p>

	<p>RIAT proposed an overall enrolment review within the boundaries of the City of Ottawa to all School Boards within the City's boundaries.</p> <p>This project aims to review, analyze and provide insights on enrolment trends within each of the City's neighbourhoods.</p> <p>The approach will be historical, to show the progress of each School Board's share within each neighbourhood and where possible, provide further insights and predictive analysis.</p>	February 15 <sup>th</sup> 2023: present report to Audit Committee
Not Initiated	<p><b>Legislative compliance</b></p> <p>This is a Board-wide risk assessment of the school board's compliance with relevant legislations and regulations. It further documents all existing internal controls in place for each of the highest risks and enables Management to formally express an informed opinion on its compliance level. This engagement was performed and well received by other RIATs in the province</p>	TBD
Not Initiated	<p><b>Safe Schools</b></p> <p>This engagement focuses on capacity, processes and systems in place to communicate, identify, protect and respond to issues relating to student's health, with a focus on well-being, mental health and bullying.</p> <p>This engagement was performed and well received by other RIATs in the province.</p>	TBD

<p>Cyclical – In Progress</p>	<p><b>Follow-up Procedures</b> RIAT continues to follow-up on the remaining recommendations, as they come due.</p>	<p>October 19<sup>th</sup> 2022: 2022-23 Interim Follow-up Report to Audit Committee</p>
<p>As Needed</p>	<p><b>Management Request Engagement</b> To cover any important items that may be required to during the school year.</p>	<p>Not requested to-date</p>