

AUDIT COMMITTEE REPORT (PUBLIC)

Wednesday, February 15, 2023

7:00 pm

Zoom Meeting

Members:	Matthew Lee (Trustee), Cathryne Milburn (Trustee), Lynn Scott (Trustee), Shannon Hoeft (External Member), Brian Burns (External Member)
Staff and Guests	Michele Giroux (Director of Education), Randy Gerrior (Associate Director, Business Operations), James Proulx (Executive Officer, Information Technology and Digital Transformation), Richard Sinclair (General Counsel), Teri Adamthwaite (Manager, Finance), Sandy Owens (Manager of Business & Learning Technologies), Genevieve Segu (Regional Internal Audit Team Manager), Gordon Champagne (Senior Regional Internal Auditor), Darren Gatley (Senior Board Coordinator)
Others Present	Donna Dickson (Trustee), Suzanne Nash (Trustee), Rob Clayton (Lead Audit Engagement Partner KPMG LLP), Rebecca Prophet (Audit Senior Manager KPMG LLP),

1. Call to Order

Chair Scott called the public session to order 7:05 p.m.

2. Acknowledgement of Territorial Lands

Chair Scott acknowledged that the meeting is taking place on unceded Algonquin Homelands and thanked the Algonquin Nations for hosting the meeting on their land.

3. Approval of Agenda

Moved by Trustee Milburn,

THAT the agenda be approved.

Carried

4. Declarations of Interest

No declarations of interest were filed.

5. Delegations

There were no delegations.

6. Associate Director's Report

Associate Director Gerrior advised that he attended the Council of Senior Business Officials (COSBO) in Toronto. He noted that at COSBO, it was noted that OECM, the contracting body for the education sector in Ontario, put out an Enterprise Resource Planning (ERP) system that school boards in Ontario can implement. COSBO is offering project management services which can provide cost-saving measures for the District. He noted that school boards may want to meet to discuss this to learn and share experiences to further save costs. Associate Director Gerrior reported that the District is currently investigating a budget tool which is now at the Request for Proposals (RFP) stage. This would provide an interim solution for budgeting and reporting as the ERP system is expected to take 18-24 months to be implemented as part of a long term strategy.

Associate Director Gerrior reported that staff have completed the revised estimates and that his team is tracking surpluses in staffing efficiencies, costs, and occasional teacher pressures. The District's financial position is being reported monthly to the Ministry and staff are working to close funding gaps in the Riverside South High School and Findlay Creek High School capital projects. He noted that the 2023-2024 budget is underway with work beginning on academic staffing. He added the budget may be more lean than in recent years and that staff are looking for efficiencies that will have a minimal impact on the mental health and well-being of students and staff.

7. Matters for Action

7.1 Review of Audit Committee Report

a. 28 November 2022

Moved by Trustee Milburn,

THAT the Audit Committee report, dated 28 November 2022 be received.

Carried

b. Business Arising

There was no business arising.

7.2 2022-23 Internal Audit Charter (G. Segu)

Ms. Segu introduced the 2022-2023 Internal Audit Charter and noted that the charter guides the relationship between the Audit Committee and Regional Internal Audit Team (RIAT) and outlines the Audit Committee's expectations of RIAT's operations.

Moved by Brian Burns,

THAT the Ottawa-Carleton District School Board Audit Committee Approves the 2022-23 Regional Internal Audit Team Charter.

Carried

8. Matters for Discussion

8.1 Report 23-006, 2022-2023 Revised Estimates (R. Gerrior)

Your Committee had before it Report 23-006, seeking to explain changes reflected in the District's 2022-2023 Revised Estimates as compared to the District's 2022-2023 Budget.

In response to a query, staff noted that an official enrolment count is anticipated in early spring. An increase of students returning to repeat grade 12 could result in enrolment adjustment costs, but these costs are not significant enough to change the budget. Staff are working to find additional efficiencies in consumables and teacher salaries, although there may be increased occasional teacher (OT) replacement costs.

Staff noted that the overall salary costs of teachers have reduced as more experienced teachers are retiring and new teachers are being hired at a lower step within the salary grid.

8.2 Regional Internal Audit Update (G. Segu)

Ms. Segu provided an update on the 2022-2023 RIAT Plan and outlined the progress of ongoing projects.

In response to a query, Ms. Segu noted that the change of methodology regarding Educational Assistant Deployment Engagement was still under development. She noted that staff may be experiencing survey fatigue and that the RIAT is considering other methods of engagement such as conducting one-on-one interviews with select educational assistants (EA's).

In response to a query, Director Giroux noted that the District is currently engaged in a 2023-2027 Strategic Plan Planning Process ThoughtExchange survey and that a school climate survey is expected to be launched later in the school year. Director Giroux noted that she would follow-up with staff to identify how EA's are being engaged by the District.

8.3 COVID-19 Response Review (G. Segu)

Ms. Segu introduced the RIAT COVID-19 Response Review and noted that the report includes a summary of the observations, strengths and opportunities for improvement, as well as supporting recommendations to help drive continuous improvement and preparations for future disruptions.

In response to a query, Director Giroux noted that a challenge for the Emergency Operations Committee (EOC) was that there was a significant extended period of operations under an emergency context. She noted that staff built capacity and learned many lessons from this experience, and these are being applied to other emergency situations or events. She added that the

COVID-19 pandemic expanded the use of a number of business tools that support automation and updating of processes. This was an excellent demonstration of their capacity and allowed the organization to continue to adopt improved business processes.

In response to a query, Director Giroux noted that the District has an EOC that would not usually meet on a regular basis, but did so during the COVID-19 pandemic. She added that senior staff that have positions on the EOC are also part of other high response committees which provided some overlap.

In response to a query, Director Giroux noted that schools do conduct simulated emergency responses and staff will review options to have an annual response committee meeting.

8.4 RIAT Enrolment Report (G. Segu)

Ms. Segu provided an executive summary of the RIAT Enrolment Report and noted that understanding student enrolment is important for school boards to make informed decisions.

In response to a query, Director Giroux noted that staff examine enrolment data and trends which are reported to the Ministry; however, this year the data is delayed as the District is working with new software in this cycle.

In response to a query, Ms. Segu noted that the spike in the positive net change within the Forward Sortation Area (FSA) in the report pertains to an increase of 201 students within the FSA for a French school board over a three year period.

In response to a query, Ms. Segu clarified that the example in the report pertained to one FSA in the City of Ottawa.

Associate Director Gerrior noted that the Ottawa-Carleton District School Board (OCDSB) has an experienced planning department and that changes to enrolment projections are considered and that staff do well in estimating stress points. He noted that a full understanding will not be complete until enrolment is finalized, although staff have contacted other school boards to compare projections. He added that some normal school years after the COVID-19 pandemic will allow for more accurate projections in the future.

9. Information Items

9.1 Long Range Agenda

In response to a query from Chair Scott, Associate Director Gerrior noted that he and staff would work on completing a long range agenda that includes cyclical reports to inform the Audit Committee of upcoming work.

10. New Business

There was no new business.

11. Upcoming Meeting Dates

The upcoming meeting dates were provided for information.

12. Adjournment

The public meeting adjourned at 8:01 p.m.

Lynn Scott, Chair, Audit Committee