

Subject:	23-24 Regional Internal Audit Plan
Presented by:	Geneviève Segu, Regional Internal Audit Manager
Meeting Date:	September 20 th , 2023
Purpose	
<p>To provide the Audit Committee with the 23-24 Regional Internal Audit Plan for their review and approval.</p> <p>This is in alignment with Ontario Regulation 361/10: Audit Committees (9) Duties of an Audit Committee 3(2&3).</p>	
Content	
<p>As per the Ministry of Education's 2016: B10 memo, dated May 26, 2016, RIAT should conduct a minimum of two engagements at the Board during 23-24. In addition, RIAT should perform follow-up procedures on outstanding recommendations from previous audits.</p> <p>The RIAM met with Management and discussed changes in the risk environment. The 23-24 RIAT plan set out in Appendix A is subject to unknown factors that could impact the priorities of the current audit plan, including RIAT's resource limitations.</p> <p>As such, the Annual Internal Audit Plan presents a best-case scenario and proposes:</p> <ul style="list-style-type: none"> • The initiation or completion of work postponed or initiated in the past year; • Cyclical follow-up procedures, if required; • A placeholder to account for Management's requests and potential changing priorities during the year; and • One new engagement, when and if time and situation allow. <p>To address resource constraints due to budget limitation, RIAT is proposing a region-wide audit addressing one of the most concerning risks, special education. The benchmarking project will use financial and enrolment data available from the Ministry of Education, in addition to a survey to participating boards, to collect more qualitative information.</p> <p>Due to resource constraints and other unforeseen circumstances, projects presented in Appendix A as making up the 23-24 Internal Audit Plan may take 18-24 months to complete.</p>	

Multiyear Plan at a glance (year 3/3)

Multiyear audit Plan				
EA Deployment	2021-22	→	2022-23	
Covid 19 Response Review	2021-22	→	2022-23	
Safe Schools			2022-23	→ 2023-24
Legislative Compliance			2022-23	→ 2023-24
SGF Fraud Flags			2023-24	To discuss
Procurement or Payroll DA			2023-24	To discuss

The projects highlighted in grey have been completed or initiated. Where indicated, RIAT, in collaboration with Management, will consider the alignment of the other projects to the Board's Strategic Risk Assessment.

Recommendation

That the Ottawa-Carleton District School Board Audit Committee recommends for approval the 23-24 Internal Audit Plan as presented in Appendix A.

Appendix

Appendix A – 23-24 Internal Audit Plan

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Status	Audit & Scope	Schedule
In Progress (Planning)	<p>Safe Schools</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. This project aligns with the Board's Strategic Enterprise Risk Management (SERM).</p> <p>This engagement is performed and well received by other RIATs in the province.</p>	August 28 th , 2023: Met with Senior Management to discuss scope
In Progress (Planning)	<p>2022-23 Legislative Compliance</p> <p>A Legislative Compliance review 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 project aligns with the Board's SERM and is on Management's plan for the 2023-24 year.</p> <p>RIAT's role will be to provide support and guidance, sharing leading practices acquired from similar engagements with other school boards.</p>	Summer 2023: met with Management to discuss scope and share leading practices.
In Progress (Reporting)	<p>2022-23 Educational Assistant Deployment</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</p>	<p>Part 1 – August 31, 2023: Met with Senior Management to review draft report</p> <p>Part 2 – TBD subject to current labour negotiations</p>

Status	Audit & Scope	Schedule
	<p>safety as a priority. More specifically, the presence of appropriate controls and 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 focused 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>	
New	<p>2023-24 Special Education Benchmarking</p> <p>In our portfolio, Management and AC members often ask how they perform compare to others in the province.</p> <p>The purpose of this project is to share comparative metrics with participating Boards to highlight potential differences and outliers that could be used to investigate and report on.</p>	Fall 2023
Cyclical	<p>2023-24 Follow-up Procedures</p> <p>RIAT continues to follow-up on the remaining recommendations, as they come due.</p>	Ongoing
As Needed	<p>2023-24 Management Request Engagement</p> <p>To cover any important items that may be required to during the school year.</p>	If Requested