

Subject:	Internal Audit Activities Update – Public Session
Presented by:	Geneviève Segu, Regional Internal Audit Manager Gord Champagne, Senior Internal Auditor
Meeting Date:	October 25, 2023

Purpose
<p>To provide the Audit Committee with an update from the Regional Internal Audit Manager (RIAM) on the progress of the 2023-24 RIAT work.</p> <p>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).</p>

Content
<p>2023-2024 Regional Internal Audit Plan Update – For Information</p> <p>The Audit Committee approved the 2023-24 Audit Plan at the September 20, 2023 meeting. The following presents an update on the engagements:</p>

Status	Audit & Scope	Schedule
Fieldwork	<p>22-23 Educational Assistant Deployment Engagement</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>October 25th 2023: Presentation of Part 1 report to Audit Committee</p> <p>Part 2 – Survey on hold since impacted by labour negotiations</p>

	<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>	
Planning	<p>23-24 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>	<p>Fall 2023:</p> <p>Discussions with Ontario East Special Education leads.</p> <p>Obtained Min. of Ed data for special education enrolment for all School Boards in Ontario.</p> <p>Obtained Min of Ed financial data for all School Boards in Ontario.</p>
Planning	<p>23-24 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>	<p>September 2023: met with Management to discuss scope.</p> <p>In the process of drafting the Terms of Reference.</p>

Planning	<p>23-24 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>	<p>Summer 2023: met with Management to discuss scope and share leading practices.</p> <p>In the process of drafting the Terms of Reference.</p>
Fieldwork	<p>23-24 Follow-up Procedures</p> <p>RIAT continues to follow-up on the remaining recommendations, as they come due.</p>	<p>20 Sept 2023: interim report presented</p> <p>Target date for final report presentation: May 2024</p>
Not Initiated	<p>23-24 Management Request Engagement</p> <p>To cover any important items that may be required to during the school year.</p>	<p>None requested to-date</p>