



AUDIT COMMITTEE
Report No. 23-074

23 October 2023

2022-2023 Annual Report on Internal Audit Activity

Key Contact: Randall Gerrior, Associate Director Business Operations, (613) 596-8211 ext. 8208

PURPOSE:

1. To seek Audit Committee approval of Appendix A to Report 23-074 as its annual report to the Board summarizing the work performed by the regional internal audit team (RIAT) during 2022-2023 in accordance with *Ontario Regulation 361/10, Audit Committees*.

STRATEGIC LINKS:

2. An effectively functioning Audit Committee and approach to risk management is a key component in the Board's efforts to allocate resources in a sustainable manner. Independent reviews performed by the RIAT assist in identifying opportunities to enhance operational practices to help ensure that financial, compliance and risk management activities are conducted efficiently and that an appropriate system of internal control exists.

CONTEXT:

3. *Ontario Regulation 361/10* requires that a summary of work performed by the RIAT be provided to the Board and that a copy of the report be submitted to the Ministry of Education. Appendix A presents the information in Ministry-prescribed format. This report complies with the requirements set out in the regulation and covers the period 1 September 2022 to 31 August 2023.

KEY CONSIDERATIONS:

4. Audit Committee is integral to the District's corporate governance framework. Reporting to the Board, Audit Committee works with District management to ensure that matters affecting financial, compliance and risk management activities are conducted appropriately. Audit Committee meets this mandate by providing oversight in ensuring that management has implemented an appropriate system of internal control, by liaising with internal and external auditors, by discussing risks that may have a significant effect on the District's operations and financial resources and by reviewing significant financial reports. A key responsibility of the Audit Committee is to work with the RIAT, which supports the committee by providing analyses, assessments, recommendations

and advice that contribute to the effectiveness of risk management, internal control, and governance processes. The RIAT is led by the regional internal audit team manager who reports administratively to the senior business official of the host board (Ottawa Catholic School Board) and functionally to the audit committees in the region.

The 2022-2023 Internal Audit Plan was approved on 19 October 2022. The proposal was to perform the following work:

- Continue the COVID-19 response review;
- Continue the Educational assistant deployment engagement;
- Follow-up procedures on past audits;
- Safe Schools; and
- Legislative Compliance.

In addition, the audit plan allowed an additional management-identified engagement to be determined. The following engagements were added:

- Enrolment Review; and
- Enrolment Data Analysis;

5. **Audit Work Status**

COVID-19 Response Review;

The review was completed and presented to the Audit Committee on 15 February 2023.

Educational Assistant Deployment Engagement; and

The engagement is aligned with the Board's Strategic Enterprise Risk Management (SERM) risk assessment. In alignment with the objectives of the strategic plan, both student and staff health and safety are a priority and this is closely aligned with developing a culture of caring. Part 1 of the engagement was started and the draft report is currently circulating. Part 2 was delayed as per Management request due to current Labour negotiations.

Follow-up Procedures on Past Audits.

The RIAT customarily conducts follow-up procedures to ascertain the District's progress towards implementing changes in response to audit recommendations. The RIAT completed its update of follow-up procedures and provided a summary of outstanding recommendations as part of the information shared in the Regional Internal Audit Manager's Update at various meetings.

An update was also shared at the 20 September 2023 meeting. It noted that a small number of recommendations remain outstanding. Further updates on follow-up procedures will be presented during 2023-2024.

Safe Schools

An initial planning meeting took place in the summer and this review is scheduled for 2023-24.

Legislative Compliance

An initial planning meeting took place in the summer and this review is scheduled for 2023-24.

Enrolment Review

The review was completed and presented to the Audit Committee on 15 February 2023.

Enrolment Data Analysis

The review was completed and presented to the Audit Committee on 20 September 2023.

6. Internal Audit Meeting Participation

RIAT staff participated in all Audit Committee meetings held during the year. Ms. Genevieve Segu, RIAT manager, and Mr. Gord Champagne, Senior Internal Auditor, both presented information and responded to questions posed by committee members. In addition to the reports previously mentioned, Ms. Segu provided information on the internal audit team's mandate, the charter governing the work of the audit team, and the qualifications and continuing professional development activities of team members.

7. Completed and Planned Enrolment Audits

Ontario Regulation 361/10 clarifies the Ministry's information needs as it relates to efforts to coordinate its own enrolment audits with those planned by the RIAT. Staff has confirmed that no enrolment audits have been identified in the proposed 2023-2024 Internal Audit Plan.

RESOURCE IMPLICATIONS:

8. The report has no financial impact.

COMMUNICATION/CONSULTATION ISSUES:

9. The report was prepared by Finance staff. No consultation was required.

RECOMMENDATION:

THAT Appendix A to Report 23-074 be approved as the 2022-2023 Annual Report on Internal Audit Activity.

Randall Gerrior
Associate Director Business Operations

Pino Buffone
Director of Education and
Secretary of the Board

APPENDICES:

Appendix A - 2022-2023 Annual Report on Internal Audit Activity (Ministry Format)