



**AUDIT COMMITTEE
Report No. 24-131**

25 November 2024

2023-2024 Annual Report on Internal Audit Activity

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

PURPOSE:

1. To seek Audit Committee approval of Appendix A to Report 24-131 as its annual report to the Board summarizing the work performed by the regional internal audit team (RIAT) during 2023-2024 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 01 September 2023 to 31 August 2024.

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 2023-2024 Internal Audit Plan was approved on 20 September 2023. The proposal was to perform the following work:

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

5. **Audit Work Status**

Educational Assistant Deployment Engagement:

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 on the allocation of educational assistants to schools is done in an efficient, fair, effective, and transparent way, was presented on 25 October 2023. Part 2 which focuses on the needs, training, and tasks are aligned with their duties, was delayed at management's request.

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 as part of the information shared in the Regional Internal Audit Manager's Update at various meetings.

Safe Schools

The RAIT team met with management in September 2023 to discuss the scope and met with the Principal of Safe Schools in February 2024 to begin the process review.

Legislative Compliance

This is a Board wide review of the risk assessment on the Board's compliance with relevant legislation and regulations. An initial planning meeting took place in the summer 2023. In November 2023 terms of reference were sent, and after management discussions and revisions they were approved in January 2024. A strategic Ontario-East legislative workshop was held in March 2024.

6. **Internal Audit Meeting Participation**
RIAT staff participated in all Audit Committee meetings held during the year. In addition to the reports previously mentioned, team members 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 24-131 be approved as the 2023-2024 Annual Report on Internal Audit Activity.

Randall Gerrior
Associate Director of Education,
Business

Pino Buffone
Director of Education and
Secretary of the Board

APPENDICES:

Appendix A - 2023-2024 Annual Report on Internal Audit Activity (Ministry Format)