



Appendix A to Report 24-131

Report 24-131, 2023-2024 Annual Report on Internal Audit Activity was approved by Audit Committee 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*. The following information has been prepared based on the report.

District School Board Name: Ottawa-Carleton District School Board

Fiscal Year: 2024

Re: Annual Audit Committee report to the Ministry of Education as per *Ontario Regulation 361/10*

During the 2024 fiscal year, the following internal audits were started and/or completed by 31 August 2023:

- 1. 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 to focus on the needs, training, and tasks are aligned with their duties was delayed at management's request.
- 2. 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 Principal as Safe Schools in Feb 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 Jan 2024. A strategic Ontario-East legislative workshop was held in March 2024.

Enrolment Review

The was no enrollment review conducted.

Based on the internal audit plan, the District is not expecting an enrolment audit to be performed in the 2025 fiscal year.

Approved by Audit Committee on 25 November 2024

Audit Committee Chair