

Subject:	Internal Audit Activities Update – Public Session
Presented by:	Genevieve Segu, Sr. Regional Internal Audit Manager Gord Champagne, Senior Internal Auditor
Meeting Date:	February 19, 2025

Purpose
To provide the Audit Committee with an update from the Regional Internal Audit Manager (RIAM) on the progress of the 2024-25 RIAT work. 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).

Content

2024-2025 Regional Internal Audit Plan Update – For Information
The Audit Committee approved the 2024-25 Audit Plan at the September 18, 2024 meeting. The following presents an update on the engagements:

Status	Audit & Scope	Schedule/Updates
Canceled	<p>2022-23 Educational Assistant Deployment Engagement (Part 2)</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 safety as a priority. More specifically, the presence of appropriate controls and</p>	<p>November 2024: Management requested that Part 2 not be done as risks are at an acceptable level.</p> <p>October 2024: Management indicated that they implemented recommendations from Part1.</p> <p>Apr 2024: awaiting Management’s availability to discuss the roll out of Part 2 –EA survey.</p> <p>October 25th, 2023: Presented part 1 of the report to Audit Committee</p>

	<p>capabilities to best ensure student and staff well being and safety. The scope is to provide Management with a current assessment of the deployment of Educational Assistants.</p> <p>Part 2 focuses on an assessment of the EAs needs, tasks and training to align with their duties. This information was to be acquired via a survey.</p>	
Report	<p>2023-24 Special Education Benchmarking</p> <p>Management and AC members often ask how they perform compare to others in the province. 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>February 2025: working on draft report</p> <p>Fall 2024 Complete analysis, assessing 15 areas with 90 ratios over 2 school year period. Draft report in progress.</p> <p>May 2024: Survey sent</p> <p>April – May 2024 - Developed metrics and survey questions</p> <p>April 2024: Terms of Reference obtained</p> <p>Fall 2023: Met with Management to discuss objective and scope of the engagement.</p>
Fieldwork	<p>2023-24 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>Next steps: debrief management and write report.</p> <p>February 2025: Secondary Principals and VPs survey conducted and results analyzed.</p> <p>June – November 2024: System documentation and fieldwork</p> <p>January 2024: Terms of Reference obtained</p> <p>September 2023: met with Management to discuss scope.</p>

<p>Ongoing</p>	<p>2023-24 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>Next steps: meet with new legal counsel who will have responsibility for risk management in spring 2025.</p> <p>February 2025: establish contact with legal counsel and confirmed this project still ongoing.</p> <p>Dec 2023: Met with Management</p> <p>Nov 2023: Sent Terms of Reference</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>
<p>Cyclical</p>	<p>2024-25 Follow-up Procedures</p> <p>RIAT continues to follow-up on the remaining recommendations, if any, as they come due.</p>	<p>Currently there are no outstanding recommendations</p>
<p>As Needed</p>	<p>2024-25 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>

Recommendation

That the Ottawa-Carleton District School Board Audit Committee receives for information the February 19th, 2025 RIAT update.