

Subject:	Internal Audit Activities Update																				
Presented by:	Geneviève Segu, Regional Internal Audit Manager																				
Meeting Date:	May 22, 2019																				
Purpose	To provide the Audit Committee with an update from the Regional Internal Audit Manager (RIAM).																				
Content	<p>Regional Internal Audit Plan 2018-2019</p> <p>The RIAM presented the 2018-19 audit plan to the Audit Committee at the September 26, 2018 meeting. The following audits were identified for the 2018-19 school year:</p> <table><tr><th>Year</th><th>Audit</th><th>Status</th></tr><tr><td>2018-19</td><td>Attendance Support</td><td>Started</td></tr><tr><td>2018-19</td><td>Manage IT Security</td><td>Completed by Management</td></tr><tr><td>2018-19</td><td>Procurement Review</td><td>Completed by Management</td></tr><tr><td>2018-19</td><td>Risk Assessment Update</td><td>Started</td></tr><tr><td>2018-19</td><td>Follow-up of Audit Recommendations:<ul style="list-style-type: none">- Health and Safety- Continuing Education- School Council Funds</td><td>Started</td></tr></table> <p>The RIAM met with Management and will move forward with an “Attendance Support” audit in the next couple of months. Management is also currently considering a Data Visualization engagement in the area of Attendance Support.</p>			Year	Audit	Status	2018-19	Attendance Support	Started	2018-19	Manage IT Security	Completed by Management	2018-19	Procurement Review	Completed by Management	2018-19	Risk Assessment Update	Started	2018-19	Follow-up of Audit Recommendations: <ul style="list-style-type: none">- Health and Safety- Continuing Education- School Council Funds	Started
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	<p>The RIAM initiated a conversation with Management in regards to the follow-up on recommendations (from previous audits and previous follow-up audits). The purpose of the follow-up will be to assess whether the recommendations are still relevant, and, if so, ensure that Management has a timeline for implementation. The Auditor will depart from past methodology whereby they followed-up two years after the issuance of the report and instead follow-up as the recommendations are due, and even as they are coming up, to ensure continuity and timing in the implementation of the recommendations.</p> <p>Risk assessment</p> <p>The 2019-20 work plan presented at the September 26, 2018 meeting is also based on a risk assessment which was performed during the 2014-15 school year. The following audits and procedure were identified:</p> <table><tr><th>Year</th><th>Audit</th><th>Status</th></tr><tr><td>2019-20</td><td>Hiring and Supply Teachers</td><td>Re-Assess</td></tr><tr><td>2019-20</td><td>Special Education</td><td>Re-Assess</td></tr><tr><td>2019-20</td><td>Follow-up of Audit Recommendations:<ul style="list-style-type: none">- Records Management- Special Education</td><td>Not Initiated</td></tr></table> <p>The environment and the risks and opportunities in the sector have changed since that time. Management is in the very early stages of an Enterprise Risk Management (ERM) process of which the RIAM will provide consultation. This ERM will be relied on to inform audits in the current or next year. By doing so, the RIAM will be better able to align resources where it creates most value, in alignment with the current risks and opportunities identified by Senior Management of the Board.</p>	Year	Audit	Status	2019-20	Hiring and Supply Teachers	Re-Assess	2019-20	Special Education	Re-Assess	2019-20	Follow-up of Audit Recommendations: <ul style="list-style-type: none">- Records Management- Special Education	Not Initiated
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Appendices	1- OCDSB Regional Internal Audit Multi-Year Plan												
Recommendation	That the Ottawa-Carleton District School Board Audit Committee receives the report of the Regional Internal Audit Manager for information.												