



MEMORANDUM

Memo No. 19-094

TO: Audit Committee Members

FROM: Camille Williams-Taylor, Director of Education and Secretary of the Board
Mike Carson, Chief Financial Officer

DATE: 25 September 2019

RE: **Regional Internal Audit Team Evaluation Process for 2018-2019**

A key responsibility of the Audit Committee is to work with the regional internal audit team (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 manager (and staff) report administratively to the senior business official of the host board (Ottawa Catholic School Board) and functionally to the audit committees in the region.

Providing formal feedback to the RIAT through a high-level performance evaluation contributes to continued improvement in the team's effectiveness. It is the responsibility of the host board to complete a performance evaluation of the audit team with input from the audit committees in the region. *Ontario Regulation 361/10, Audit Committees* states that an audit committee is "to review at least once in each fiscal year the performance of the internal auditor and provide the board with comments regarding his or her performance." Completion of the evaluation is recommended despite a change in the team's leadership early in 2018-2019. Note that a full evaluation is not required this year. Instead, observations can be limited to specific aspects of team performance.

The two-part form is attached as Appendix A. Staff is requesting your assistance in preparing the evaluation and asks that you please complete and return *Part 1, Evaluation of Regional Internal Audit – Audit Committee* to Kevin Gardner, Manager of Financial Services by 18 October 2019. Ratings and comments will be summarized and the evaluation, inclusive of management's evaluation, will be presented to Audit Committee for approval in November 2019.

To assist Audit Committee members in reviewing the work performed by the RIAT, reference can be made to Report 19-073 entitled *2018-2019 Annual Report on Internal Audit Activity* which is included in the Audit Committee agenda of 25 September 2019. The report identifies that the RIAT presented final reports on the audits of Records and Information Management and the Extended Day Program. The team also performed follow-up procedures relating to the 2015-2016 Audit of Patch and Release Management.

Please direct questions to Kevin Gardner at kevin.gardner@ocdsb.ca or 613-596-8211, ext. 8350.

Attach

cc Trustees
Senior Staff
Manager of Board Services
Manager of Financial Services
Corporate Records