

PEEL DISTRICT SCHOOL BOARD

Minutes of a meeting of the Audit Committee of the Peel District School Board, held in the Brampton Room, the H. J. A. Brown Education Centre, 5650 Hurontario Street, Mississauga, Ontario on Wednesday, May 24, 2017, at 15:15 hours.

Members present:

Sue Lawton, Chair
Kim Ogryzek
Harkirat Singh
Pradeep Sinha

Member absent (apologies received):

Rick Williams

Also present:

David Johnston, Senior Manager, Regional Internal Audit Team

Administration:

Jaspal Gill, Associate Director, Operational Support Services (Executive Member)
Tania Alatishe-Charles, Controller, Finance Support Services (Executive Back-up Member)
Jeff deFreitas, Coordinating Superintendent
Renée Lucas, Senior Internal Auditor
Kushi Perera, Manager, Accounting

Lorelei Fernandes, Board Reporter

1. **Approval of Agenda**

AC-09, moved by Kim Ogryzek, that the agenda be approved.

..... carried

2. **Declaration of Conflict of Interest**

There were no declarations of conflict of interest.

3. **Minutes of the Audit Committee Meeting, March 23, 2017**

AC-10, moved by Kim Ogryzek, that the Minutes of the Audit Committee meeting, held March 23, 2017, be approved.

..... carried

4. Audit Committee Work Plan

Tania Alatishe-Charles, Controller, Finance Support Services, advised that duties related to the Board's internal controls have been discussed with David Johnston, Senior Manager of Regional Internal Audit Team (RIAT) and Reneé Lucas, Senior Internal Auditor. Reviewing the report, she highlighted that duties of the Regional Internal Auditor and the Board's External Auditor are requirements under Regulation 361/10. Associate Director Gill added that the Board's process for communicating codes of conduct is ongoing and when there are any specific issues they will be brought to the Audit Committee by the Director of Education. He advised that the first meeting of the Audit Committee is to be held before September 30th each year, and that the requirement of three meetings per year has been met. David Johnston commented that the work of the RIAT is on schedule and that the external auditors will attend the next meeting to provide an update on the work.

AC-11, moved by Pradeep Sinha, that the report re Audit Committee Work Plan, be received.

..... carried

5. Internal Audit Plan 2017-2018

Renée Lucas referred to the report, noting that there are 15 elementary and 2 secondary schools to be audited by each auditor, and will include some follow-up work and requests as they arise. The plan will allow for a 5-year cycle of audits as there are 215 elementary and 38 secondary schools. A member inquired about the percentage of schools covered in a year and ability to identify the schools that are being newly audited or listed for follow-up work. Reneé Lucas advised that in September 2017 there will be a summary of common audit findings posted on the intranet indicating areas where effective practices are not followed. Chair Lawton requested that a detailed report be brought to the Audit Committee meeting in September 2017.

AC-12, moved by Harkirat Singh, that the Internal Audit Plan 2017-2018, be received.

..... carried

6. Regional Internal Audit Mandate – Peel District School Board

David Johnston stated that the mandate has been standardized across the province for all Boards, to maintain high standards of expectations of the Internal Audit Team, the role and requirements and the RIAT model. Responding to a trustee, David Johnston confirmed that the mandate is fully aligned with International Standards for the Professional Practice of Internal Auditing Standards.

AC-13, moved by Kim Ogryzek, that the Audit Committee recommends that:

The Board approve the Peel District School Board Regional Internal Audit Mandate. (APPENDIX I).

..... carried

7. Question Period

There were no questions.

8. Adoption of the In Committee Report

AC-14, moved by Pradeep Sinha, that the report of the In Committee Session re: Revisions to Whistleblower Policy #83; Internal Audit Services Summary for Aloma Crescent Public School, Brisdale Public School, McBride Avenue Public School, McKinnon Middle School, Rick Hansen Secondary School, Ruth Thompson Middle School, The Valleys Senior Public School, Thornwood Public School, Queenston Drive Public School; RIAT Internal Audit Plan – 2017-2019; Evaluation of External Auditors' Performance; Evaluation of Regional Internal Auditors' Performance; Audit Committee Self-Assessment, be received, and that the recommendations contained therein, be approved.

..... carried

9. Adjournment

AC-15, moved by Harkirat Singh, that the meeting adjourn (15:25 hours).

..... carried

Note: Following adjournment, Audit Committee held private discussions with the Regional Internal Auditors.

..... Chair Secretary