



Audit Committee Agenda

AC:054A

Monday, September 21, 2020

4:00 p.m.

Electronic Meeting

Trustee Members

James Li (Chair), Michelle Aarts, Christopher Mammoliti, Robin Pilkey

External Members

Mark Hughes, Ian MacKay, Mary Preece

Pages

1. Call to Order and Acknowledgement of Traditional Lands	
2. Approval of the Agenda	
3. Declarations of Possible Conflict of Interest	
4. Approval of Meeting Minutes of June 22, 2020	1
5. Delegations	
To be presented	
6. Chair's Update	
Oral Update	
7. Annual Audit Committee Report to the Board of Trustees and Ministry of Education as per Ontario Regulation 361/10 and Committee Self-Assessment [3949]	7
8. Annual Educational Partnership Update [3951]	25
9. External Audit Committee Member: Recruitment [3954]	45
10. Annual Compliance Program Update [3950]	47

11.	Annual Whistleblower Update [3953]	65
12.	Internal Audit Department and Engagement Status Update [3947]	111
13.	Regional Internal Audit Team (RIAT) Update [3940]	125
14.	For Information Only	
14.1	Audit Committee O.Reg 361/10 Requirements: Work Tracker [3948]	129
15.	Private Matters Separate Document (AC:054B)	
16.	Adjournment	

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Audit Committee

Draft Minutes

22 June 2020

An electronic meeting of the Audit Committee was convened at 4:01 p.m. on Monday, 22 June 2020, with James Li presiding.

The following committee members were present: Trustees James Li (Chair), Michelle Aarts, and Robin Pilkey.

The following external members were present: Mark Hughes, Ian MacKay, and Mary Preece

The following individuals were present: Daniel Nortes, Debbie Martin, Lilian Cheung, Mun Shu Wong, Ryan Bird, Tony Rossi, Paula Hatt, Wasif Hussain, Pina Colavecchia, Leola Pan, Peter Singh, Steve Shaw, Carlene Jackson, Craig Snider, Marisa Chiu, Manon Gardner, Dan MacLean, and Trixie Doyle

1. Approval of the Agenda

Trustee Pilkey moved and seconded by Mark Hughes: **That the agenda be approved**

The motion was carried.

2. Declarations of Possible Conflict of Interest

No conflicts were declared.

3. Chairs Update

The Chair welcomed Mary Preece to her first meeting of the Audit Committee; as one of the external members to the committee.

4. Approval of Meeting Minutes

Mark Hughes moved and seconded by Trustee Pilkey approval of the meeting minutes of **December 9, 2019**

The motion was carried.

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5. 2020 External Audit Service Plan Update [3909]

The Committee considered a report from staff (see AC:053A, page 1) presenting to the committee the 2020 External Audit Service Plan Update. This item was presented to the committee by the following staff: Pina Colavecchia. The Committee heard and discussed:

- School boards follow standard requirements – that are unchanged during this fiscal year
- Specified procedures report as at March 31st is required on an annual basis
- Required to develop audit strategy – where material risk exists – to assess and report risk factors
- At the completion of each audit a year end communication; and year end auditors report will be presented to this committee
- COVID19 is a significant event – having impacts on revenue streams, and also expenditure impacts to the board – may also have an impact on ability of auditors to perform audit work; changes to the nature and timing of procedures will be impactful – testing of controls related to work of staff that is now being done remotely.
- The COVID19 period has halted school visits at this time. School visits are most helpful to the auditors testing in the work environment
- There is a presumed risk of fraud in the area of revenue/deferred revenue.
- Management override of controls is another area with presumed risk of fraud – part of testing is to look back; to assess how reliable estimates from management are
- Payroll is the largest expense item – as such assessed as a significant risk category
- Staff were asked to speak to any backup plan if school visits ultimately cannot be conducted. In response staff indicated that many of the necessary steps can be done remotely – a virtual meeting with relevant school staff will be conducted; although the preference is certainly to conduct the visits in person onsite. Testing would need to be completed by end of November 2020 in order to meet schedule for the December 2020 Audit Committee meeting.
- Auditors were asked if there could be an expected change to the Audit fee. In response it was stated that Deloitte intends to absorb any additional; acknowledging the fees were agreed to through a competitive process.

Mark Hughes moved and seconded by Ian MacKay: **That the 2020 External Audit Service Plan for the fiscal year ending 31 August 2020 be approved.**

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The motion was carried.

6. Enterprise Risk Management (ERM) Initiative Status Update [3911]

The Committee considered a report from staff (see AC:053A, page 21) presenting the Enterprise Risk Management (ERM) Initiative Status Update. This item was presented to the committee by the following staff: Marisa Chiu and Wasif Hussain. The Committee heard and discussed:

- Unaware of any other boards in Ontario that have an ERM – excited to staff to move in such a proactive manner – seeking to create a centralized and consistent process across our board
- This system is a continuous process; as opposed to a one time snapshot of risk at a moment in time
- Internal Audit will support project in area of: assessing controls for effectiveness, facilitate meetings to determine risks and a control matrix, audit of the ERM function as a whole
- The committee remarked that staff may wish to consider creating a cascading Risk Map (page 32). Consideration may be given to showing a trend (improving or worsening). May be of benefit to engage the Global Risk Institute (a non-profit organization) aimed at promotion of risk management.
- Additionally it was remarked that the board may wish to begin looking at future possible scenarios – post COVID; and its impact – to build risk mitigation strategies.

Trustee Aarts moved and seconded by Mark Hughes: **That the Enterprise Risk Management (ERM) Initiative Status Update be received.**

The motion was carried.

7. TDSB Internal Audit Department and Engagement Status Update [3912]

The Committee considered a report from staff (see AC:053A, page 31) presenting the Internal Audit Department and Engagement Status Update. This item was presented to the committee by the following staff: Wasif Hussain. The Committee heard and discussed:

- 22 school visits were scheduled per semester – however, work action and school closures had

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- an impact on this schedule – they will resume when operations normalize.
- Remote auditing has been ongoing – outlined in Appendix “B” – p-card usage and vendor spend analysis have been identified as significant risk areas.
- All schools have transitioned to school cash online as of May 2020

Trustee Aarts moved and seconded by Mark Hughes; **That the TDSB Internal Audit Department and Engagement Update – June 2020 be received.**

The motion was carried.

8. Regional Internal Audit Team (RIAT) – Engagement Status Update [3902]

The Committee considered a report from staff (see AC:053A, page 87) presenting the Regional Internal Audit Team (RIAT) – Engagement Status Update. This item was presented to the committee by the following staff: Paula Hatt. The Committee heard and discussed:

- Programming & staff utilization review is currently underway – working with representative from all 4 participating boards – an update will be available at the next audit committee meeting
- An update of the Transportation audit will also be brought to the September audit committee meeting.
- The committee questioned why the TCDSB was not also being reviewed as a part of this audit process – given its membership in the Transportation consortium. In response staff remarked that the TCDSB was invited to participate in the audit but declined to participate
- In follow-up the committee sought clarification as to what is being audited given only one partner in the consortium is participating. Staff remarked that items from the consortium specifically as well as board level are being audited with this engagement. Staff also acknowledged that this will be a very one sided audit. Additionally staff acknowledged that it has not been normative to see audits where only one partner is a party to the audit. Staff remarked that this is most unusual – although acknowledged that there can be some areas of benefit and efficiencies that may be derived via a stand-alone audit of TDSB only. Staff believes it is a subject worthy to revisit in September – to seek to re-engage with the TCDSB.

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- The committee strongly took the position that in the case of the Transportation audit; that prior to proceeding with the field and audit work; that staff provide an update to the Audit Committee at the September 2020 meeting with respect to the status of the TCDSB intention around engagement with this audit process. The committee questions the value of proceeding without the participation of the coterminous board and consortium partner (the Toronto Catholic District School Board). The audit committee does not wish to proceed with this audit engagement until staff can report that the TCDSB will participate in the audit. The committee believes lack of participation on the part of the TCDSB is a key risk – that needs to be responded to prior to the next update in September 2020

Trustee Aarts moved and seconded by Ian MacKay; **That the Regional Internal Audit Team (RIAT) Engagement and Status Update be received.**

The motion was carried.

9. Accountants Report – March 31, 2020 [3908]

The Committee considered a report from staff (see AC:053A, page 91) presenting the Accountants Report of March 31, 2020. This item was presented to the committee by the following staff: Craig Snider. The Committee heard and discussed:

- There was no direct discussion of this item.

Trustee Aarts moved and seconded by Mark Hughes; **That the Accountant's Report for the period of 1 September 2019 to 31 March 2020 submitted to the Ministry of Education be received**

The motion was carried.

10. Audit Committee O. Reg 361/10 Requirements – Work Tracker [3913]

The Committee considered a report (see AC:053A, page 103) presenting the work tracker checklist of the O. Reg 361/10 requirements; to assist with the planning of Audit Committee

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activities and meeting agendas. This item was presented to the committee by the following staff: Wasif Hussain. The Committee heard and discussed:

- There was no direct discussion of this matter

Trustee Aarts moved and seconded by Mark Hughes: **That the Audit Committee RECOMMENDS that the Audit Committee O.Reg 361/10 Requirements – Work Tracker report be received.**

The motion was carried.

11. Consideration of Private Items

At 5:47 p.m. Trustee Pilkey moved and seconded by Trustee Aarts: **That the meeting be moved into private.**

The motion was carried.

James Li
Chair



Annual Audit Committee Report to the Board of Trustees and Ministry of Education as per Ontario Regulation 361/10, 2019-20

To: Audit Committee

Date: 21 September, 2020

Report No.: 09-20-3949

Strategic Directions

- Allocate Human and Financial Resources Strategically to Support Student Needs

Recommendation

It is recommended that the Annual Audit Committee Report to the Board of Trustees and Ministry of Education as per Ontario Regulation 361/10, 2019-20 be received.

Context

The Audit Committee provides an annual report to the Ministry of Education outlining work performed by the Regional Internal Audit Team. The report is submitted by the Chair of the Audit Committee. The Committee also provides a summary of activities to the Board of Trustees as well as a self-assessment.

Action Plan and Associated Timeline

Proposed actions include review/edit and sign-off by the Chair of the Audit Committee for submission/recommendation to the Board of Trustees on 23 September 2020.

Resource Implications

No additional staffing and financial resource considerations are required.

Communications Considerations

Audit Committee to recommend for Board of Trustees approval.

Board Policy and Procedure Reference(s)

Required by O.Reg 361/10.

Appendices

- Appendix A: Annual Audit Committee Report to the Ministry of Education for the year ended 31 August 2020
- Appendix B: Annual Audit Committee Report to the Board of Trustees for the year ended 31 August 2020
- Appendix C: Audit Committee Summary Self-Assessment for the year ended 31 August 2020

From

Craig Snider, Interim Associate Director, Business Operations and Service Excellence
at: craig.snider@tdsb.on.ca or at 416-397-3188

Wasif Hussain, Internal Audit Manager, at wasif.hussain@tdsb.on.ca or 416-393-0491

APPENDIX A: Annual Audit Committee
Report to the Ministry of Education for the year
ended August 31, 2020

**Annual Report to the Board of Trustees and forwarded to the Ministry of Education
For the year ended August 31, 2020**

District School Board Name: Toronto District School Board

Fiscal Year: September 1, 2019 to August 31, 2020

Re: Annual audit committee report to the Ministry of Education as per Ontario Regulation 361/10

During the 2019-20 fiscal year, the following internal audits or other engagements were started by the GTA Regional Internal Audit Team (RIAT) but not completed by August 31, 2020:

- Professional Development Audit (Status at August 31: Reporting Phase)
- Programming and Staff Utilization Review – Benchmarking (Status at August 31: Reporting Phase)
- Transportation (Status at August 31: Planning Phase)

In addition to those listed above, the following audits were completed and presented by the GTA RIAT in the 2019-20 fiscal year:

- Risk Assessment and 3 year Audit Plan

Based on the draft RIAT internal audit plan, we are not expecting any enrolment audits to be conducted by the RIAT.

Date

Signature

2019-2020 Audit Committee Chair

Title

APPENDIX B: Annual Audit Committee
Report to the Board of Trustees for the year
ended August 31, 2020



**ANNUAL AUDIT COMMITTEE REPORT TO THE BOARD OF TRUSTEES
AS PER ONTARIO REGULATION 361/10 FOR THE YEAR ENDED AUGUST 31, 2020**

This report summarizes the Audit Committee's actions for the year ended August 31, 2020.

Audit Committee Members

The Audit Committee consisted of 7 members, listed below:

Trustee Members:

- James Li (Chair)
- Michelle Aarts
- Christopher Mammoliti
- Robin Pilkey

External Members:

- Mark Hughes
- Ian Mackay
- Mary Preece – Term Began January 2020
- Denise Arsenault – Term Ended January 2020

In addition, regular attendees at the Committee meetings were:

- Carlene Jackson – Associate Director of Business Operations and Service Excellence / Interim Director of Education
- Manon Gardner – Associate Director of School Operations and Service Excellence
- Craig Snider – Executive Officer, Finance / Interim Associate Director of Business Operations and Service Excellence
- Leola Pon – Executive Officer, Legal Services
- Marisa Chiu – Assistant Comptroller / Interim Executive Officer, Finance
- Pina Colavecchia – Deloitte LLP, External Audit Engagement Partner
- Lilian Cheung – Deloitte LLP, External Audit Engagement Senior Manager
- Paula Hatt – Regional Internal Audit Team Senior Manager
- Wasif Hussain – TDSB Internal Audit Manager

Administrative Tasks

At the beginning of the year and in accordance with recommended good practice, various administrative tasks were completed. These included:

- Election of Committee Chair
- Summary of O.Reg361/10 for new Committee Members
- Tracking of Committee work plan to ensure compliance with O.Reg 361/10;
- Presentation of meeting schedule and anticipated agenda for the year.

Meetings

It was agreed to hold four meetings throughout the year, with a fifth meeting, from July to August, if necessary; the minimum required by O.Reg 361/10 is three meetings. All meetings have been held as planned, with the exception of March 23, 2020, which was cancelled after the Ministry of Education announced the closure of schools due to COVID-19; all subsequent meetings were held virtually.

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TDSB Annual Audit Committee Report
To the Board of Trustees
For the year ended August 31, 2020

The members in attendance at each meeting were as follows: (✓ = in attendance and ✕ = not in attendance)

	September 23, 2019	December 9, 2019	March 23, 2020 Cancelled	June 22, 2020
Trustees:				
Michelle Aarts	✓	✓		✓
James Li	✓	✓		✓
Christopher Mammoliti	✓	✓		✓
Robin Pilkey	✓	✓		✓
External Members:				
Denise Arsenaault	✕	✓		
Mark Hughes	✓	✓		✓
Ian Mackay	✓	✓		✓
Mary Preece				✓

Governance

The Audit Committee operated throughout the fiscal year ending August 31, 2020. All of the members satisfied the eligibility requirements in accordance with Ontario Regulation 361/10.

External Auditors

The relationship with the external auditors has been satisfactory and private meetings were held during the year. The external auditors, Deloitte LLP, presented the scope and extent of their work for the Committee, which the Committee reviewed and recommended for approval at the September 23, 2019 meeting.

The external auditors confirmed their independence in the letter dated December 2, 2019. The audit committee reviewed and recommended the approval of the annual audited financial statements on December 9, 2019. The Audit Committee had also recommended approval of the 7-Month Accountant's report for period September 1, 2019 to March 31, 2020 on June 22, 2020.

Internal Auditors

The relationship with TDSB Internal Audit as well as the GTA Regional Internal Audit Team has been satisfactory and private meetings were held during the year. The annual TDSB Internal Audit plan was reviewed and received on September 23, 2019. The Committee also solicited feedback from two other Committees to arrive at the RIAT three year audit plan for the 2020 to 2022 fiscal years, presented December 9, 2019. Plan updates have been presented throughout the year.

The RIAT performed the following work since the 2019 annual report of the committee:

Planned Audits	Status	Presented to Audit Committee on
Professional Development Audit	In-Process	Anticipated Completion – Winter 2020
Programming and Staff Utilization– Benchmarking	In-Process	Anticipated Completion – Winter 2020
Transportation	In-Process	Scope presented June 22, 2020, Committee requested RIAT to engage TCDSB

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TDSB Annual Audit Committee Report
To the Board of Trustees
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Other Work Performed	Status	Presented to Audit Committee on
RIAT 3 Year Audit Plan	Completed	December 9, 2020

TDSB Internal Audit performed the following work since the 2019 annual report of the committee:

Planned Audits	Status	Presented to Audit Committee on
FY2019-20 School Operational Audit (16 Schools)	Completed	June 22, 2020
Off-Peak Purchase Card Usage Audit	Completed	June 22, 2020
FY2019-20 Purchase Card Transaction Review	In-Process	Anticipated Presentation – Winter 2020
One-Time Vendor Process Audit	Draft Report	Anticipated Presentation – Spring 2021
Mobile Device Usage Monitoring Audit	Draft Report	Anticipated Presentation – Winter 2020

Unplanned Audits	Status	Presented to Audit Committee on
Forensic Financial and Process Investigations	Ongoing	Summary report at each meeting
Ad hoc requests and consulting engagements	Ongoing	Summary report at each meeting

Other Work Performed	Status	Presented to Audit Committee on
TDSB Internal Audit Plan	Completed	September 23, 2019
Updated TDSB Internal Audit Plan	Completed	June 22, 2020
Contractor Spend Analysis	Completed	Anticipated Presentation – Fall 2020

For all completed audits, the following is a summary of risks and findings made by the RIAT and TDSB Internal Audit.

Audit	Context	Risks	Findings	Action Plan
FY2019-20 School Operational Audits (Presented June 22, 2020)	<ul style="list-style-type: none"> Key Operational, Financial & Enrolment Reporting related controls were reviewed. Due to labour actions & COVID-19, fieldwork could only be conducted at 16 schools. 	<ul style="list-style-type: none"> Risk that adherence to procedures in place including key operational, financial and enrolment reporting controls are not adequately implemented or monitored. 	<ul style="list-style-type: none"> Interior & exterior safety checks not documented (50%); Excursion forms not completed / retained (38%); Deposit vouchers and logs not completed / signed for all funds received (50%); class lists not used to support amounts collected from students (50%); low KEV utilization rates (38%). Unnecessary retention of Student / Guardian personal information (56%); Accurate enrolment reporting (25%) 	<p>Schools audited respond with school specific action plans; follow-up audits will be conducted subsequent to the completion of the individual action plans.</p> <p>TDSB is also developing electronic tools for excursion management including operational and financial controls (linked to KEV).</p> <p>New attestation form minimizes the retention of personal information.</p>

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TDSB Annual Audit Committee Report
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Audit	Context	Risks	Findings	Action Plan
Off-Peak Purchase Card Usage Audit (Presented June 22, 2020)	<ul style="list-style-type: none"> Engagement focused on school issued PCard usage during 'off-peak' times (i.e. Spring, Summer and Winter Breaks). IA reviewed 252 transactions from 136 Cardholders totaling \$44.5k 	<ul style="list-style-type: none"> Risk of unallowable purchases increases when school based purchase cards are used during off-peak periods. 	<ul style="list-style-type: none"> Of the 136 Cardholders, 112 (\$40.8k) responded with copies of supporting documentation, 9 (\$1.9k) provided explanations but could not locate receipts, 3 (\$0.5k) are no longer at the Board and 12 (\$1.3k) did not respond at all. No significant errors or anomalies were noted. 	<ul style="list-style-type: none"> Management requested that another PCard audit be conducted with a broader scope (full fiscal year) and include all PCard holders and not just school issued PCards.

The Audit Committee was briefed on each engagement, including management's action plans, and advised the Board of Trustees to accept it.

Due to labour actions beginning in Fall 2019, coupled with school & administrative site closures in Spring 2020, follow up engagements and reports scheduled in the year were not started. Follow up engagements will begin once operations have normalized.

Other External Reports:

The following external reports were received by the Board since the last 2019 annual Audit Committee report:

- 2018-19 Audited Financial Statements
- Conclusion by Ontario Ombudsman Office regarding complaint received

Audit Committee training

The following development training opportunities below were presented.

- O.Reg 361/10 Educational materials provided to New Member in June 2020.
- Public Sector Accounting Standards update by Deloitte LLP, September 2019 (All Members).

Summary of the work performed

In addition to the items noted above, the following outlines further work performed by the audit committee in the last 12 months:

- Received an oral update from the external auditors on their review of the effectiveness of internal controls over financial reporting across the school board;
- Confirmed that the external and internal auditors did not encounter any difficulties in the course of their work;
- Certain Committee Members were involved in the evaluation stage of the External Audit Committee member recruitment process;
- Received an annual update report from the school boards Integrity Commissioner;
- Received an annual update report for the school boards whistleblower program;
- Received an annual update report for the school boards compliance program;
- Received an annual update report for the Boards Educational Partnerships;

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TDSB Annual Audit Committee Report
To the Board of Trustees
For the year ended August 31, 2020

- Received an update on insurance and risk management approaches for the year;
- Undertook an evaluation of the effectiveness of the TDSB internal audit function;
- Performed a self-assessment.
- Received an updated with respect to a Board wide ERM initiative.

By the signature noted below, we attest that we have discharged our duties and responsibilities under Ontario Regulation 361/10.

On behalf of the Audit Committee:

James Li, MBA, CPA, CMA

Audit Committee Chair

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TDSB Annual Audit Committee Report
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Appendix A: Summary of work performed by the Audit Committee in the last 12 months:

Category	Audit Committee Agenda Items	Meeting Date		
		Sept 23/19	Dec 9/19	June 22/20
	Ministry Amendments			
Ministry	Audit Committee Regulation 361/10 Amendments	✓	✓	✓
	External Reports			
Deloitte	Year End Audited Financial Statements - FY2018/19		✓	
Deloitte	7 Month Accountants Report			✓
OAGO	Auditor General of Ontario IT Value for Money Audit - Education Sector			✓
	Regional Internal Audit Team			
RIAT	Regional Internal Audit Team Status and Audit Plan Updates	✓	✓	✓
RIAT	Risk Assessment and 3 Year Audit Plan		✓	
	TDSB Internal Audit Department			
TDSB IA	Internal Audit Department and Audit Plan Updates	✓	✓	✓
TDSB IA	Distribution Centre - Operational Review - Follow Up	✓		
TDSB IA	School Operational Assurance Report	✓	✓	✓
TDSB IA	Off Peak School PCard Supporting Documentation Review			✓
TDSB IA	Engagement & Investigations Update	✓	✓	✓
	Review of Policies and Procedures			
Ethics & Compliance	Overview of Compliance program and related statistics	✓		
	Other			
Admin	Election of Committee Chair	✓		
Annual Report	2018-2019 Audit Committee Annual Report to the Ministry	✓		
Annual Report	Insurance Update	✓	✓	
ERM	Enterprise Risk Management Initiative			✓
Training & Education	Audit Committee Professional Development & Continuing Education		✓	

APPENDIX C: Annual Audit Committee Self-Assessment for the year ended August 31, 2020

<i>Circle one number for each statement</i>	AVG
COMPOSITION & QUALITY:	
Audit committee members have the appropriate qualifications to meet the objectives of the audit committee's mandate, including appropriate accounting, financial or legal experience.	4.6
The audit committee demonstrates integrity, credibility, trustworthiness, active participation, an ability to handle conflict constructively, strong interpersonal skills, and the willingness to address issues proactively.	5
The audit committee demonstrates appropriate sector knowledge and includes a diversity of experiences and backgrounds.	4.8
Members of the audit committee meet all applicable independence and conflict of interest requirements.	5
The audit committee participates in a continuing education program to enhance its members' understanding of relevant accounting, reporting, regulatory, auditing, and sector issues.	3
The audit committee monitors compliance with school board governance regulations and guidelines.	3.6
New audit committee members participate in an orientation program to educate them on the sector, their responsibilities, and the district school board's financial reporting and accounting practices.	4.2
UNDERSTANDING BUSINESS, INCLUDING RISKS:	
<p>The audit committee inquires about how the board of trustees or other committees of the board take into account significant risks that may directly or indirectly affect financial statement reporting. Examples include:</p> <ul style="list-style-type: none"> • Ministry Reporting requirements • Financing and liquidity needs • Financial exposures • The school board's reputation 	4.4

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TDSB Annual Audit Committee Report
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<ul style="list-style-type: none"> • Financial management's capabilities • Fraud control • Organizational pressures, including "tone at the top" 	
The audit committee reviews the process implemented by management to effectively identify and assess significant risks, and assesses the steps taken to control such risks.	4.75
The audit committee reviews the Regional Internal Audit Team's risk assessment and has an understanding of the identified risks.	4.4
The audit committee considers the school board's performance versus that of its peers in a manner that enhances comprehensive risk oversight. These may include internal controls and sector trends for areas where significant differences are apparent.	3.2
Where the audit committee has come across information that would lead it to believe that a fraudulent or unusual activity has taken place, appropriate action is taken (such as requesting and overseeing special investigations).	4.2
POLICIES AND PROCEDURES:	
The audit committee reports its proceedings to the board of trustees after each committee meeting.	4.8
The audit committee prepares recommendations for the board of trustees to adopt and/or approve.	4.4
The audit committee develops a calendar that dedicates the appropriate time and resources needed to execute its responsibilities.	4.4
Audit committee meetings are conducted effectively, with sufficient time spent on significant or emerging issues.	5
The level of communication between the audit committee and relevant parties is appropriate; the audit committee chair encourages input on meeting agendas from committee and board members, management, the internal auditors, and the external auditors.	4.4
Where applicable, the audit committee provides feedback to the board of trustees concerning the competency of the school board's senior management as it relates to financial risk and control matters.	3.8

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TDSB Annual Audit Committee Report
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The agenda and related information (e.g. prior meeting minutes, press releases, and financial statements) are circulated in advance of meetings to allow audit committee members sufficient time to study and understand the information.	4.2
Written materials provided to the audit committee members are relevant and concise.	4.2
Written materials provided by the audit committee members to the board of trustees are relevant and concise.	4
Meetings are held with enough frequency to fulfill the audit committee's duties. There should be a minimum of three meetings scheduled each year, as well as any additional meetings called at the request of the audit committee chair.	4
When required, audit committee meetings include separate (in camera) sessions with management and the internal and external auditors.	4.6
The audit committee maintains adequate minutes of each meeting.	5
The audit committee respects the line between oversight and management of the financial reporting process.	4.6
Audit committee meetings are attended by a quorum and members come to meetings well prepared.	5
The audit committee is responsive to requests from the board of trustees for any other activities required.	4
The audit committee has obtained confirmation that the board of trustees has met all statutory filings and requirements.	3.75
The audit committee has submitted all required reports to the board of trustees on a timely basis.	4.2
OVERSIGHT OF THE FINANCIAL REPORTING PROCESS:	
The audit committee reviews the financial statements for completeness and accuracy and makes a recommendation to the board of trustees for approval.	5
The audit committee considers the quality and appropriateness of financial accounting and reporting,	4.8

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TDSB Annual Audit Committee Report
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including the transparency of disclosures.	
The audit committee reviews the school board's significant accounting policies.	4.4
The audit committee understands and concurs with the process used by management to identify and disclose related-party transactions.	4.6
The audit committee oversees the school board's external financial reporting and internal control over financial reporting.	4.6
The audit committee receives sufficient information to assess and understand management's process for evaluating the school board's system of internal controls (e.g. financial reporting and disclosure controls, operation controls, compliance controls).	4.4
The audit committee understands and gives appropriate consideration to the internal control testing conducted by the internal auditors, and the external auditors and management to assess the process for detecting internal control issues or fraud. Any significant deficiencies or material weaknesses that are identified are addressed, reviewed, and monitored by the audit committee.	4.75
The audit committee makes inquiries of the external auditors, internal auditors, and management on the depth of experience and sufficiency of the school board's accounting and finance staff.	4.4
The audit committee recommends to the board of trustees that management takes action to achieve resolution when there are repeat comments from auditors, particularly those related to internal controls.	3.6
Adjustments to the financial statements that resulted from the external audit are reviewed by the audit committee, regardless of whether they were recorded by management.	4.6
The audit committee is consulted when management is seeking a second opinion or disagrees with the external auditor on an accounting or auditing matter. In the case of a disagreement, the audit committee leads the parties toward resolution.	2.2
OVERSIGHT OF AUDIT FUNCTION:	
The audit committee understands the coordination of work between the external and internal auditors and clearly articulates its expectations of each.	4.6

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TDSB Annual Audit Committee Report
To the Board of Trustees
For the year ended August 31, 2020

The audit committee reviews the annual and multi-year audit plans and makes suggestions/recommendations for adjustments when appropriate.	4.8
The audit committee regularly reviews the internal audit function (e.g. independence, the mandate, activities, structure, budget, compliance with IIA standards and staffing).	4.2
The internal audit reporting lines established with the audit committee promote an atmosphere where significant issues that might involve management will be brought to the attention of the audit committee.	4.8
The audit committee adequately reviews significant internal audit findings, management's action plans to address these findings and the status of action plans presented in earlier meetings.	4.6
The audit committee ensures that there are no unjustified restrictions or limitations on the scope of any internal audit.	4.6
The audit committee oversees the role of the external auditors from selection to termination and has an effective process to evaluate the external auditors' independence, qualifications and performance.	4.8
The audit committee considers the external audit plan and provides recommendations.	5
The audit committee adequately reviews significant external audit findings, management's action plans and the status of action plans presented in earlier meetings.	5
The audit committee reviews and makes recommendations to the board on the audit fees paid to the external auditors.	4.6
The audit committee comprehensively reviews management's representation letters to the external auditors, including making inquiries about any difficulties in obtaining the representations.	4.6
The audit committee recommends to the board of trustees and oversees a policy regarding the permissible (audit and non-audit) services that the external auditors may perform and considers the scope of the non-audit services provided.	4.6
The audit committee reviews other professional services that relate to financial reporting (e.g., consulting, legal, and tax strategy services) provided by outside consultants.	3

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TDSB Annual Audit Committee Report
To the Board of Trustees
For the year ended August 31, 2020

ETHICS & COMPLIANCE:	
The audit committee reviews the school board's system for monitoring compliance and reviews any action taken by the board to address non-compliance.	5
The audit committee performs an adequate review of the findings of any examination by regulatory agencies or the Ministry of Education.	4.2
The audit committee reviews management's procedures for enforcing the school board's code of conduct.	3.2
The audit committee determines that there is a senior-level person designated to understand relevant legal and regulatory requirements.	3.6
The audit committee oversees the school board's whistleblower process and understands the procedures to prohibit retaliation against whistleblowers.	4.6
MONITORING ACTIVITIES:	
An annual performance evaluation of the audit committee is conducted and presented to the board of trustees.	4.4
The school board provides the audit committee with sufficient funding to fulfill its objectives and engage external parties for matters requiring external expertise.	3.8



Educational Programming Partnerships – Overview and Partnerships over \$50,000

To: Audit Committee

Date: 21 September, 2020

Report No.: 09-20-3951

Strategic Directions

- Allocate Human and Financial Resources Strategically to Support Student Needs

Recommendation

It is recommended that the presentation of the TDSB Educational Programming Partnerships be received.

Context

As per requirements outlined in Operating Procedure PR667, 6.3.11, the Audit/Finance Committee of the Board to receive annual report of all fee for service educational programming partnerships earning more than \$50,000 in the previous academic year. To address this requirement, the Committee is being provided an Overview of the Educational Programming Partnerships process, as well as all Fee for Service Partnerships that received \$50,000 or more in funding in 2019-2020.

Action Plan and Associated Timeline

For reporting purposes only.

Resource Implications

N/A.

Communications Considerations

Included in public Audit Committee minutes.

Board Policy and Procedure Reference(s)

Operating Procedure PR667 “Educational Programming Partnerships Procedure”.

Appendices

- Appendix A – Educational Programming Partnership Presentation
- Appendix B – List of 2019-2020 Educational Programming Partnerships Receiving more than \$50,000

From

Uton Robinson, System Superintendent at uton.robinson@tdsbon.ca or at 416-394-3934

Educational Programming Partnerships

Policy P024 Educational Partnerships

Operational Procedures:

PR.667: Partnership Governance Process

PR.700: Partnership Criteria



Educational Programming Partnerships are programs, workshops, seminars, presentations, performances and/or educational services that are **led by external agencies in* our schools during instructional time.** (**COVID-19 response: several partners are also now engaged by video-conferencing on accepted TDSB platforms, following cyber safety & privacy protocols as outlined in their partnership agreements*)



Educational Programming Partnership Process





Partnership Proposal Assessment Process

Initial: Proposal and Partner

Does partner have capacity to deliver?



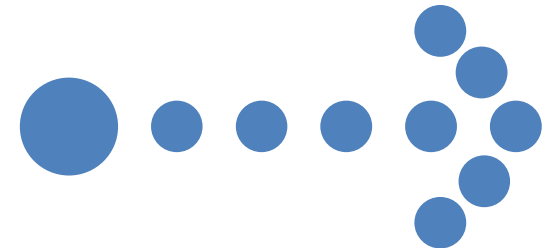
Academic: Educational Merit

Is there a demonstrated educational need or service gap being addressed?



Operations: Procedures to Note

*Is there Business compliance?
What is the impact on Facilities?*



- Each proposal has a minimum of four TDSB staff on Review & Consultation (RCC) for an approval to proceed.
- Proposals with exclusive space; exceeding funding thresholds; or, with international agencies require additional levels of approval.
- EPO facilitates assessment process.



Educational Programming Partnership Agreement

("Memorandum of Understanding")

- **Standardized Terms**
 - Applicable TDSB policies/procedures referenced consistently for all partnerships
- **Standardized Appendices**
 - A. Program Plan detailed
 - B. **Conditions of Access** *(Partner signs-off on conditions of access to children & youth as vulnerable populations, including certification/training; PRCs; Insurance coverage; 'duty to report', termination of privileges)*
 - C. **Partnership Evaluation Form** *(Screen capture of online form that TDSB Contact completes at end of term of agreement during review/renewal/closure process.)*
 - D. **Annual Service Report** *(Screen capture of online form that partner submits to EPO each June: Schools served; Numbers of Participants; Fees Charged)*
- **Transparent renewal or closure process**

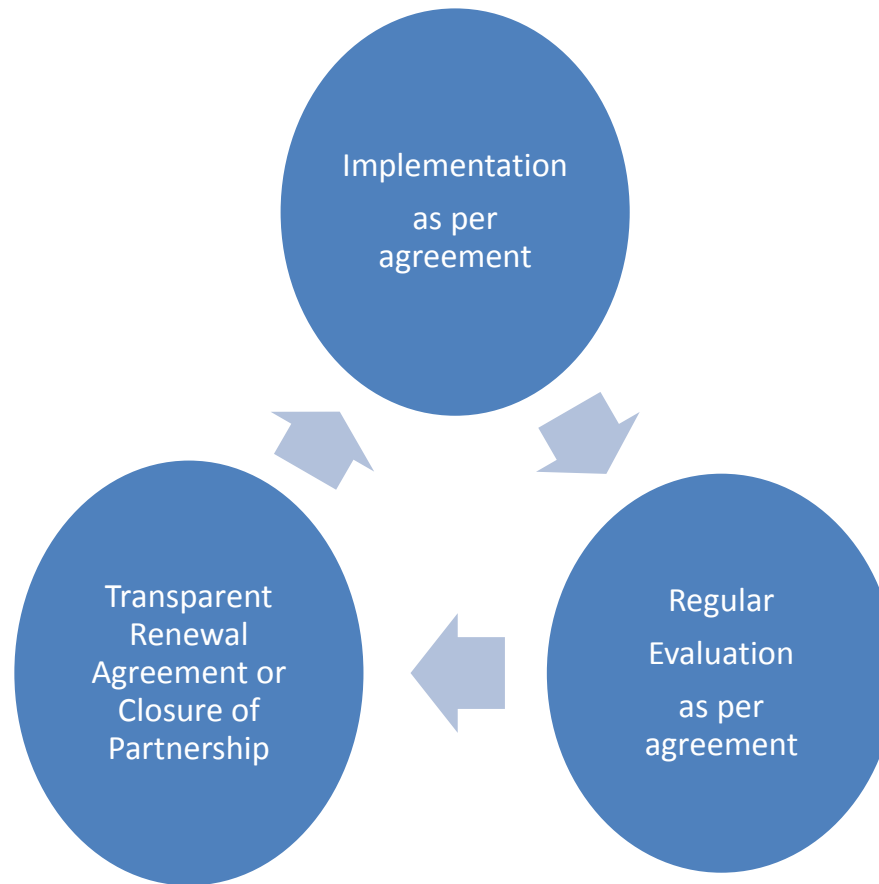


Payment for Funded/Fee for Service Partners

- Partner is set up with a ***Vendor Number*** in SAP
- A ***Purchase Order Number*** is provided by the scheduling department/school to partner
- ***Partner sends invoice*** to apinvoices@tdsb.on.ca



Partnership Review



Educational Partnership Office supports and facilitates process, but does not make decisions on the sustainability of any partnership



**Staff search and schedule directly
with 'Our Partners' based on their local needs!**

Educational Programming Partnerships
are available for TDSB Staff at:

<http://tdsbweb/partnership>

*TDSB staff can explore and find external agencies accepted to
provide educational programming during instructional time;
contact and schedule partners directly online!*



In **2019-2020**, *approximately*

**55% of educational programming partners were
Fee for Services Partners (342 of 614)**

**50% of our Fee for Service partners
were engaged by schools (173 of 342)**



**3% earned more than \$50,000
(5 of 173)**

As schools schedule partnership programming according to their own needs, and TDSB does not guarantee any partner the number of schools that will avail themselves of the particular programming, total charges by Fee for Service partners are known at the end of each academic year.



Annual Service Reports (ASRs)

note locations served, numbers of sessions, participants, and charges.

It required of all Educational Programming Partners to submit their completed ASR each year in June.



All TDSB Executives have access to the 'real time' online list of partnership files that have proposed a fee for service model, through internal login to Partnership Information Management System <http://tdsbweb/partnership>



2019-2020 Fee for Service Educational Programming Partners receiving > \$50,000

Partner	Program	Brief Description	Fee for Service	Amount earned 2019-2020
Scientists in School	Scientists in School	Scientists in School workshops enhance elementary STEM curriculum for students and teachers.	\$210 per session	\$348,410
X Movement Inc.	Connected Movement	Connected Movement provides workshops and events that integrate physical, emotional, social and environmental literacy.	\$750 per session	\$265,339
Prologue to the Performing Arts	Prologue Programming	Prologue represents a select group of professional artists and companies to provide performing arts workshops and performances in music, dance, theatre, puppetry, opera and storytelling.	\$1400 per session	\$132,505
Junglesport Inc.	Adventure Learning	A multi-day program with a series of one hour sessions offered each day. Students take part in wall climbing and vertical challenges and Obstacle Courses.	\$5000 per school	\$84,200
Roots of Empathy	Roots of Empathy Classrooms	By bringing a real baby and parent into classrooms, the program raises the social/emotional competence of students through increasing students' capacity for empathy.	\$1,000 per school	\$69,000

www.tdsb.on.ca/partnership

partners@tdsb.on.ca





APPENDIX B - Fee for Service Educational Programming Partners, earning more than \$50, 000 (2019-2020)					
Prpsl Code	Partner	Program	Brief Description	Fee for Service	Amount earned 2019-2020
8972	Scientists in School	Scientists in School	Scientists in School workshops enhance elementary STEM curriculum for students and teachers.	\$210 per session	\$348,410
11443	X Movement Inc.	Connected Movement	Connected Movement provides workshops and events that integrate physical, emotional, social and environmental literacy.	\$750 per session	\$265,339
3661	Prologue to the Performing Arts	Prologue Programming	Prologue represents a select group of professional artists and companies to provide performing arts workshops and performances in music, dance, theatre, puppetry, opera and storytelling.	\$1400 per session	\$132,505
20784	Junglesport Inc.	Adventure Learning	A multi-day program with a series of one hour sessions offered each day. Students take part in wall climbing and vertical challenges and Obstacle Courses.	\$5000 per school	\$84,200
8969	Roots of Empathy	Roots of Empathy Classrooms	By bringing a real baby and parent into classrooms, the program raises the social/emotional competence of students through increasing students' capacity for empathy.	\$1,000 per school	\$69,000

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Recruitment – External Member to the Audit Committee

To: Audit Committee

Date: 21 September, 2020

Report No.: 09-20-3954

Strategic Directions

- Build Strong Relationships and Partnerships Within School Communities to Support Student Learning and Well-Being

Recommendation

With the expiration of an external member's term on the Audit Committee, it is recommended that the Board approve the recruitment of an external member to the Audit Committee for a three-year term beginning 31 January 2021.

Context

Ontario Regulation 361/10 was released on 10 September 2010 and outlined the requirement for school boards to establish audit committees. Under this Regulation, the Toronto District School Board's (TDSB) Audit Committee consists of seven members, including four Trustee members and three external members who have accounting and financial management background and are not employed by school boards. The term of the appointment for external members is up to three years.

The initial two-year term of an external member of the Audit Committee will be expiring on 30 January 2021, requiring the Board to extend their appointment or recruit a new external member. Management inquired with the external member whose term was expiring regarding a possible extension and was informed that it was not possible as other commitments have been made. This necessitates the recruitment of an additional external member of the Audit Committee.

Once recruitment is approved, a volunteer opportunity will be posted on the Board's website and the Institute of Corporate Director's website. The executive search firm, Phelps Group, will also work with the TDSB to fulfill this vacancy.

Applicants will be shortlisted and interviewed (at a minimum) by the Chair of the Board, Audit Committee Chair, Associate Director, Business Operations and Service Excellence and the Executive Officer, Finance (the Selection Committee). Staff will work with the Board approved executive staff search firm to conduct this recruitment process. Interviews are anticipated to be held in November and December 2020.

Action Plan and Associated Timeline

External member recruitment to be formally initiated by Board Services once approved by the Board.

Resource Implications

No additional resource implications.

Communications Considerations

Included in Public Minutes.

Board Policy and Procedure Reference(s)

Ontario Regulation 361/10 applies

Appendices

Not applicable.

From

Craig Snider, Interim Associate Director, Business Operations and Service Excellence at craig.snider@tdsb.on.ca or at 416-395-8469

Marisa Chiu, Interim Executive Officer, Finance at marisa.chiu@tdsb.on.ca or at 416-395-3563



Annual Compliance Program Update

To: Audit Committee

Date: 21 September, 2020

Report No.: 09-20-3950

Strategic Directions

- Create a Culture for Student and Staff Well-Being

Recommendation

It is recommended that the Annual Compliance Program update be received.

Context

To allow the Committee to discharge its duty to the Board of Trustees and as required by Ontario Regulation 361/10 with respect ethics, compliance and risk management, the TDSB Compliance Program will provide an overview of the program, efforts involved as well as the latest metrics.

Action Plan and Associated Timeline

For reporting purposes only.

Resource Implications

N/A.

Communications Plan

Included in public Audit Committee minutes.

Board Policy and Procedure Reference(s)

N/A – O.Reg 361/10 is applicable.

Appendices

Appendix A – Compliance Program Presentation Package

Appendix B – Compliance and Mandatory Training Matrix

From

Kathy Witherow, Associate Director Leadership, Learning and School Improvement Kathy.Witherow@tdsb.on.ca

Andrew Gold, Executive Superintendent, Employee Services
Andrew.Gold@tdsb.on.ca

Rita Simmons, Manager, Professional Learning Unit
Rita.Simmons@tdsb.on.ca

TDSB COMPLIANCE PROGRAM

Audit Committee

September 21, 2020



CONTEXT

All employees of the Toronto District School Board are required to complete Board mandated and Ministry legislated compliance training.

This training is governed by various Provincial acts and regulations as well as Board policies which prescribe the requirements for the Toronto District School Board to ensure training and instruction is provided to all employees:

- Accepting Schools Act: Ministry of Education Bill 13
- Accessibility for Ontarians with Disabilities Act (AODA)
- Dealing with Abuse and Neglect of Students (P045)
- Occupational Health and Safety Act
- Supporting Children and Students with Prevalent Medical Conditions in Schools (Anaphylaxis, Asthma, Diabetes, Epilepsy) (PPM 161)

KEY OBJECTIVES

Engaging in compliance and mandatory training is an important step towards creating a healthy, positive working and learning environment which aligns with the goals and priorities in the Multi-Year Strategy Plan (MYSP) and supports a culture of safety and well-being for our students and staff.

The training provides staff with valuable information about their rights and responsibilities under the laws and policies that govern our work at the TDSB. It is in place to ensure all staff are prepared to address aspects of their job where such training is crucial to having key areas understood. In addition, and as a due diligence measure, the training:

- Ensure that employees are aware of their compliance responsibilities
- Mitigate the risk of compliance breaches
- Detect and highlight health and safety violations
- Encourage a better health and safety workplace culture
- Remove legal liability from the organization in the event of wrongdoing
- Protect the organization's reputation

COMPLIANCE AND MANDATORY COURSES

Accepting Schools Act: Ministry of Education Bill 13

- Understanding Bill 13: The Accepting Schools Act

Accessibility for Ontarians with Disabilities Act (AODA)

- Accessibility for Ontarians with Disabilities Act (AODA)
- Accessibility for Ontarians with Disabilities Act (AODA) for Customer Service
- Accessibility for Ontarians with Disabilities Act (AODA) for Educators

Dealing with Abuse and Neglect of Students (Board Policy PO45)

- Dealing with Abuse & Neglect of Students

COMPLIANCE AND MANDATORY COURSES

Occupational Health and Safety Act

- Asbestos Awareness Level 1
- Asbestos Awareness Level 2
- Online Reporting of a Workplace Violent Incident*
- Health & Safety Awareness at Work (Supervisors)
- Health & Safety Awareness at Work (Workers)
- Human Rights & Respect in the Workplace for Supervisors

Occupational Health and Safety Act cont'd

- Workplace Violence General Awareness
- Workplace Violence for Principals and Vice-Principals
- Workplace Violence for Supervisors
- Workplace Hazardous Materials Information System (WHMIS) General
- WHMIS 2015 Transition Awareness

Supporting Children and Students with Prevalent Medical Conditions in Schools (PPM 161)

- Life Threatening Allergies (Sabrina's Law)
- Asthma Awareness (Ryan's Law)
- Diabetes Awareness
- Epilepsy (Seizures)



Compliance and Mandatory Training Matrix

All employees of the Toronto District School Board are required to participate and complete Board mandated and Ministry legislated compliance training.

This training matrix outlines the Board's compliance training obligations that are required for all staff. Some staff member's identified within an employee group may be required to complete additional job-specific training. The information in this matrix is subject to change based on legislated and/or Board review. Deadlines for completion of online compliance and mandatory training will be shared with Principals and Managers, and posted on TDSBweb, at the beginning of each school year.

		EMPLOYEE GROUPS											
COMPLIANCE AND MANDATORY TRAINING COURSES	TRAINING FREQUENCY	Trustees	Senior Team	Principals and Vice-Principals	Schedule II Staff (7-12)	Schedule II Staff (1-6)	Teachers (Elementary & Secondary)	Support Staff (Centrally Assigned)	Support Staff (School-based)	Instructors (Continuing Education)	Head Caretakers and Shift Leaders	Caretakers	Skilled Trades Staff
BOARD MANDATED AND LEGISLATED (ONLINE COURSES)													
Accessibility for Ontarians with Disabilities Act (AODA)	Once	●	●	●	●	●	●	●	●	●	●	●	●
Accessibility for Ontarians with Disabilities Act (AODA) for Customer Service	Once	●	●	●	●	●	●	●	●	●	●	●	●
Accessibility for Ontarians with Disabilities Act (AODA) for Educators	Once			●			●		■	●			
Asbestos Awareness Level 1	Every 5 years		●		●	●	●	●	●	●	■	●	■
Asbestos Awareness Level 2	Every 5 years			●	■								
Dealing with Abuse & Neglect of Students	Annual	●	●	●	●	●	●	●	●	●	●	●	●
Health & Safety Awareness at Work (Supervisors)	Once		●	●	●						●		
Health & Safety Awareness at Work (Workers)	Once					●	●	●	●	●		●	●
Human Rights & Respect in the Workplace for Supervisors	Every 5 years		●	●	●								
Students with Special Needs: Management Process for Risk of Injury Behaviours (PR699)	Every 5 years								■				
Supporting Children and Students with Prevalent Medical Conditions in Schools	Annual			●			●		●	●			
Understanding Bill 13: The Accepting Schools Act	Once		●	●									
Workplace Violence General Awareness	Every 5 years					●	●	●	●	●		●	●
Workplace Violence for Principals and Vice-Principals	Every 5 years			●									
Workplace Violence for Supervisors	Every 5 years		●		●						●		
Workplace Hazardous Materials Information System (WHMIS) General	Once		●	●	●	●	●	●	●	●	●	●	●
WHMIS 2015 Transition Awareness	Once		■	■	■	■	■	■	■	■	●	●	●

Access your compliance training through KEY to Learn. For more information visit <http://TDSBweb/ComplianceTraining/> or contact your Manager or Principal or email the Professional Learning Training & Leadership Development Unit at compliance@tdsb.on.ca

■ Denotes role-specific training.

Revised September 2019

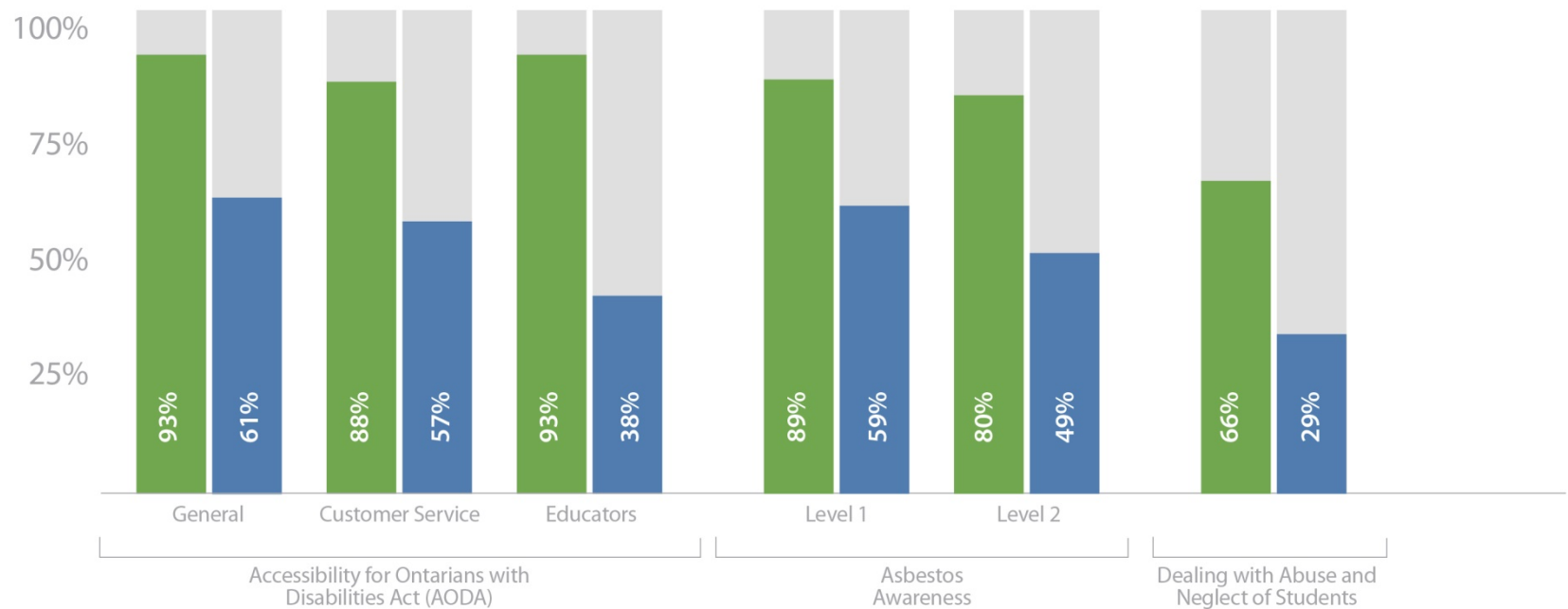
IMPLEMENTATION

- The Compliance and Mandatory Training Matrix provides information and promotes an understanding of the required training for the various employee groups and addresses training frequency.
- TDSB has approximately 42,000 permanent and temporary employees who are required to complete compliance training as outlined on the matrix.

METRICS

LEGISLATED

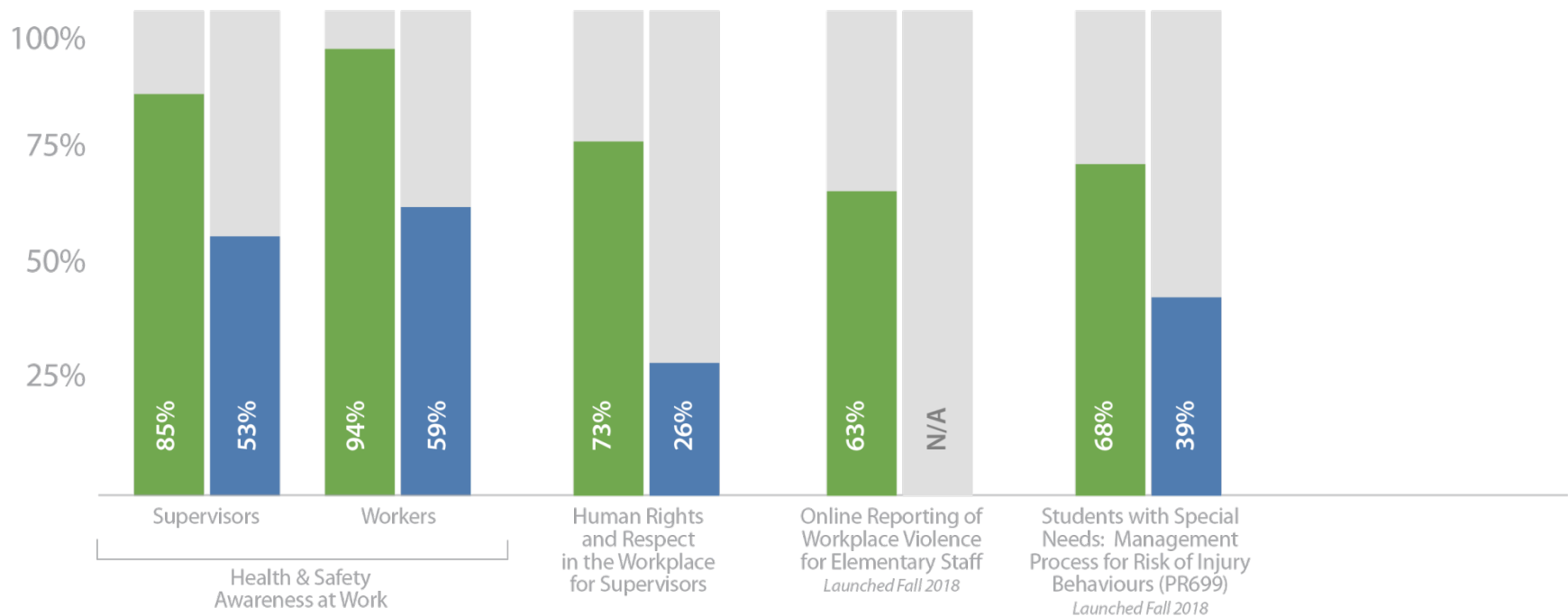
● % of Permanent Staff who have completed training ● % of Temporary Staff who have completed training



METRICS

LEGISLATED

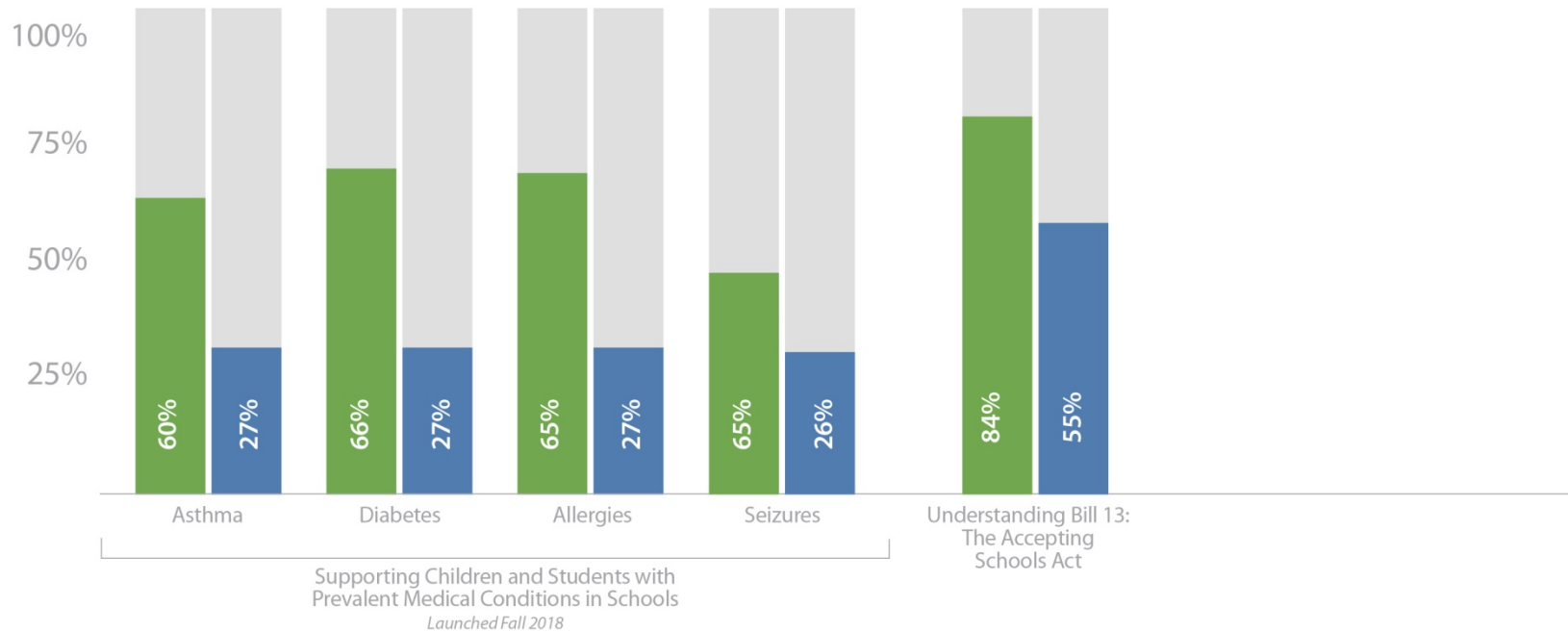
● % of Permanent Staff who have completed training ● % of Temporary Staff who have completed training



METRICS

LEGISLATED

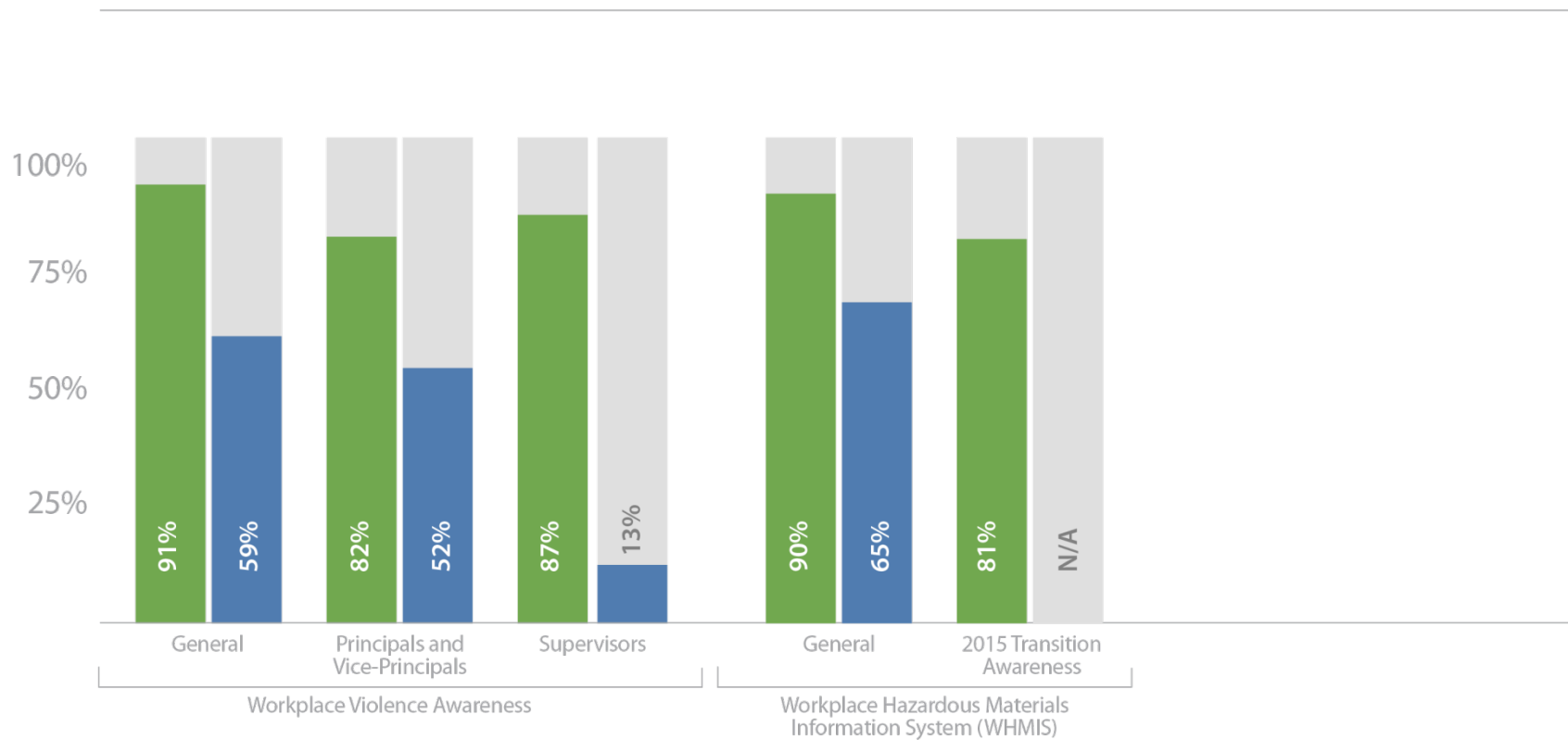
● % of Permanent Staff who have completed training ● % of Temporary Staff who have completed training



METRICS

LEGISLATED

● % of Permanent Staff who have completed training ● % of Temporary Staff who have completed training



*For WHMIS 2015 Transition Awareness – the total % represents employees who required the course.

ACCOUNTABILITY AND MONITORING

- Accurate recording of compliance and mandatory training records are essential as it provides evidence of compliance required by regulatory and legislative bodies
- Completion of Board mandated and provincially legislated compliance training is automatically recorded in the learning management system – KEY to Learn

ACCOUNTABILITY AND MONITORING

- Annually, staff are provided with a half-day to complete their compliance and mandatory training as follows:
 - First PA Day of the school year – Elementary staff (October 11, 2019)
 - Second PA Day of the school year – Secondary staff (November 15, 2019)
- Streamlined communication is shared with all staff regularly, advising them of the training requirements, expectations and completion date. This is achieved through the use of system-wide communication tools and processes (i.e. System Leaders' Weekly, TDSBweb, Direct Line)
- Between March – June, 2020, system communication was shared reminding all staff to complete any remaining courses by the end of the school year
- The training is available to all staff 24/7 through the Brightspace and/or KEY to Learn website and can be accessed on TDSB and home computers, as well as on some mobile devices

ACCOUNTABILITY AND MONITORING

- Staff on approved leaves (e.g. unpaid leave of absence, statutory leaves such as pregnancy/parental, etc) are not expected to complete the training until they have officially returned to work
- Management staff (Superintendents, Principals, Managers) have a responsibility to follow-up with staff who neglect to complete training requirements by the expected deadline and consider corrective action as appropriate
- Management staff will continue to monitor staffs' compliance and mandatory training status by generating completion reports on an annual basis and follow-up accordingly
- Continued work between the Professional Learning Unit, Employee Services and Information Technology Services on a new Learning Management System will provide all staff with ease of access to identify and complete compliance and mandatory training requirements





Compliance and Mandatory Training Matrix

All employees of the Toronto District School Board are required to participate and complete Board mandated and Ministry legislated compliance training.

This training matrix outlines the Board’s compliance training obligations that are required for all staff. Some staff member’s identified within an employee group may be required to complete additional job-specific training. The information in this matrix is subject to change based on legislated and/or Board review. Deadlines for completion of online compliance and mandatory training will be shared with Principals and Managers, and posted on TDSBweb, at the beginning of each school year.

COMPLIANCE AND MANDATORY TRAINING COURSES	TRAINING FREQUENCY	EMPLOYEE GROUPS											
		Trustees	Senior Team	Principals and Vice-Principals	Schedule II Staff (7-12)	Schedule II Staff (1-6)	Teachers (Elementary & Secondary)	Support Staff (Centrally Assigned)	Support Staff (School-based)	Instructors (Continuing Education)	Head Caretakers and Shift Leaders	Caretakers	Skilled Trades Staff
BOARD MANDATED AND LEGISLATED (ONLINE COURSES)													
Accessibility for Ontarians with Disabilities Act (AODA)	Once	●	●	●	●	●	●	●	●	●	●	●	●
Accessibility for Ontarians with Disabilities Act (AODA) for Customer Service	Once	●	●	●	●	●	●	●	●	●	●	●	●
Accessibility for Ontarians with Disabilities Act (AODA) for Educators	Once			●			●		■	●			
Asbestos Awareness Level 1	Every 5 years		●		●	●	●	●	●	●	■	●	■
Asbestos Awareness Level 2	Every 5 years			●	■								
Dealing with Abuse & Neglect of Students	Annual	●	●	●	●	●	●	●	●	●	●	●	●
Health & Safety Awareness at Work (Supervisors)	Once		●	●	●					●			
Health & Safety Awareness at Work (Workers)	Once					●	●	●	●	●		●	●
Human Rights & Respect in the Workplace for Supervisors	Every 5 years		●	●	●								
Students with Special Needs: Management Process for Risk of Injury Behaviours (PR699)	Every 5 years								■				
Supporting Children and Students with Prevalent Medical Conditions in Schools	Annual			●			●		●	●			
Understanding Bill 13: The Accepting Schools Act	Once		●	●									
Workplace Violence General Awareness	Every 5 years					●	●	●	●	●		●	●
Workplace Violence for Principals and Vice-Principals	Every 5 years			●									
Workplace Violence for Supervisors	Every 5 years		●		●						●		
Workplace Hazardous Materials Information System (WHMIS) General	Once		●	●	●	●	●	●	●	●	●	●	●
WHMIS 2015 Transition Awareness	Once		■	■	■	■	■	■	■	■	●	●	●



Annual Whistleblower Report

To: Audit Committee

Date: 21 September, 2020

Report No.: 09-20-3953

Strategic Directions

- Create a Culture for Student and Staff Well-Being
- Build Strong Relationships and Partnerships Within School Communities to Support Student Learning and Well-Being

Recommendation

It is recommended that the presentation of the TDSB Whistleblower Program be received.

Context

To allow the Committee to discharge its duty to the Board of Trustees and as required by Ontario Regulation 361/10 with respect ethics, compliance and risk management, the TDSB Whistleblower Program will provide an overview of the program, efforts involved as well as the latest metrics.

Action Plan and Associated Timeline

For reporting purposes only.

Resource Implications

N/A.

Communications Considerations

Included in public Audit Committee minutes.

Board Policy and Procedure Reference(s)

O.Reg 361/10 is applicable

Policy P066 – Reporting of Suspected Wrongdoing

Procedure PR710 - Reporting of Suspected Wrongdoing.

Appendices

- Appendix A – Policy P066 – Reporting of Suspected Wrongdoing (Whistleblowing)
- Appendix B – Procedure PR710 - Reporting of Suspected Wrongdoing (Whistleblowing)
- Appendix C – Screen Shots from Integrity Counts website when filing a whistleblowing report
- Appendix D – Whistleblower Program Presentation

From

Andrew Gold, Superintendent of Education, Employee Services at Andrew.Gold@tdsb.on.ca or 416-397-3726 or Marla Fowler, Manager, Labour Relations, at Marla.Fowler@tdsb.on.ca or 416-397-3609

Reporting of Suspected Wrongdoing (Whistleblowing)

Audit Committee – September 21, 2020





REFERENCES

- **Appendix B**
 - Policy P066 Reporting Of Suspected Wrongdoing (Whistleblowing)
- **Appendix C**
 - Operational Procedure PR710 Reporting Of Suspected Wrongdoing (Whistleblowing)
- **Appendix D**
 - Screen shots from ***IntegrityCounts*** website related to filing a whistleblowing report





POLICY P066 – REPORTING OF SUSPECTED WRONGDOING (WHISTLEBLOWING)

- *The Open Communications Policy (PO66)* was revised to reflect public's request for a whistleblower policy at the TDSB
- On June 17, 2016 Board approved the revision of PO66 and renamed the policy *Reporting of Suspected Wrongdoing (Whistleblowing) Policy*
- The Policy lead to the introduction of a reporting system that:
 - could be used by anyone to raise concerns about suspected wrongdoing of a TDSB employee;
 - ensured protection against reprisals related to the reporting of suspected wrongdoing; and
 - complemented a number of policies and procedures in existence to identify and prevent improper professional activities.





POLICY P066 – REPORTING OF SUSPECTED WRONGDOING (WHISTLEBLOWING)

4.11 Reporting suspected wrongdoing:

A person may submit information related to a suspected wrongdoing by an employee to an external third party through one of the following methods: designated email account, voice mail line or mail address





REPORTING WRONGDOING

Wrongdoing means:

- a contravention of a federal/provincial act/regulation
- an act/omission that creates danger to life, health, or safety of persons/environment;
- mismanagement inconsistent with laws, regulations, & Board policies;
- financial fraud;
- time theft;
- deliberate non-compliance with Board policies and procedures; and
- directing/counseling a person to commit any of the above.





INVESTIGATION OF SUSPECTED WRONGDOING

- a) The Executive Superintendent, Employee Services, the Director of Education, and the Chair of the Board, as appropriate, (“Parties Overseeing Investigation”) shall initiate investigation of reports of suspected wrongdoing that have been determined as warranted investigation.
- b) The Parties Overseeing Investigation will assess the reports of suspected wrongdoing to determine initially if the complaint falls under the definition of wrongdoing. The Parties Overseeing Investigation may determine that an investigation will not proceed (refer to Operational Procedure PR710 pg. 4 for specifics)
- c) The Executive Superintendent, Employee Services, may engage the services of internal staff and/or external resources, as appropriate, to investigate the suspected wrongdoing by Board employees (other than Senior Team members).





INVESTIGATION OF SUSPECTED WRONGDOING

- d) The Director of Education shall engage an independent external investigator with regard to complaints involving Executives reporting directly to the Director of Education if it is determined that the report is warranted investigation. The Director of Education may engage the services of internal staff and/or external resources, as appropriate, to investigate the suspected wrongdoing involving other members of the Senior Team.
- e) The Chair of the Board shall engage an independent external investigator with regard to complaints involving the Director of Education if it is determined that the report is warranted investigation. The external investigator will be provided by the TDSB through the General Counsel. The General Counsel will not participate in the investigation.





WHISTLEBLOWING EXTERNAL THIRD PARTY

- External third party - *WhistleBlower Security Inc.*
- The case management system is called ***IntegrityCounts*** and it allows people to confidentially report wrongdoing by way of hotline calls, email, fax or through a web-based application;
- The service includes a 24/7/365 bilingual hotline service and has interpretation capabilities in up to 220 languages;
- The ***IntegrityCounts*** system went live in TDSB on October 31, 2016.





WHISTLEBLOWING ON THE TDSB WEB

The Whistleblowing contact info is on the TDSB web and includes:

- Links to the TDSB Whistleblowing Policy and Procedures;
- Denotes that anyone can report suspected wrongdoing i.e.. Trustees, employees, permit holders, volunteers, students, parents/guardians and the general public;
- Outlines how a whistleblowing report can be filed;
- Lists methods to file a whistleblowing report i.e. web address, toll free number, and email address;
- Addresses questions about submitting a report anonymously;
- Lists the types of suspected wrongdoing that should be reported.





IMPROVED ACCESSIBILITY TO THE WHISTLEBLOWING PROGRAM

- Web access to Integrity Counts more prominent in TDSB public website
- Web access to Integrity Counts more prominent in TDSB intranet
- In communications to all staff, we remind them about the availability of the Whistleblower Program a few times per year.





PROCESS TO FILE A WHISTLEBLOWING REPORT

When filing a whistleblowing report:

- The individual submitting the whistleblowing report must first agree to the Terms of Service to proceed;
- The first screen asks the individual submitting the whistleblowing report for details about location of the incident, date of the incident etc;
- The individual submitting the whistleblowing report then selects from three levels of confidentiality:
 - Strictly Confidential
 - Confidential to your Organization
 - Contact Information Provided





LEVELS OF CONFIDENTIALITY

- **Strictly Confidential** – gives the individual submitting the whistleblowing report the highest level of anonymity and protection. If a person clicks this option, his/her identity will not be known by either TDSB, nor to *WhistleBlower Security*. In this case, the individual submitting the whistleblowing report is completely confidential.
- **Confidential to your Organization** – by checking this option, the system will request contact information from the individual submitting the whistleblowing report and will share the contact information with *WhistleBlower Security* only, but not with the TDSB.





LEVELS OF CONFIDENTIALITY

Contact Information Provided—when the individual submitting the whistleblowing report chooses this option, both TDSB and *WhistleBlower Security* will be notified about the incident and the contact information of the individual submitting the whistleblowing report. This means that TDSB might have a representative contact the individual submitting the whistleblowing report directly to resolve the issue.





CASE SUMMARY

*Describe the case

Describe your case here

*Who is involved in the case?

List who is involved here

Has the case been reported to a supervisor in the past?

☐ Yes ☒ No

Are you a current employee?

☒ Yes ☐ No

ADDITIONAL INFORMATION

*Has this case been referred to any one outside the organization, such as Police, Media, or Government Agency?

☐ Yes ☒ No

If you have any additional comments to provide, communicate them here:

Any additional information?

Please select applicable case type(s)

- ☒ Breach of Legal Obligations
- ☒ Conflict of Interest
- ☒ Criminal Activity
- ☐ Financial Reporting and Accounting
- ☐ Fraud and Embezzlement

Enter Case Type if it's not included...

ADD FURTHER DETAILS

SUBMIT



OUTCOME OF AN INVESTIGATION

- (a) If a wrongdoing is confirmed by the investigation, appropriate disciplinary action shall be taken, up to and including termination of employment.
- (b) In the event of criminal conduct, the police shall be notified immediately.
- (c) Subject to the *Municipal Freedom of Information and Protection of Privacy Act* (MFIPPA), the Parties Overseeing Investigation will notify the person who filed the report (unless it was anonymous) of the manner in which the complaint was addressed (see Section 6.3 of Operational Procedure 710 for more details)





NUMBER OF CASES REPORTED BY CALENDAR YEARS 2018 & 2019

107 Cases

2019

67 Cases

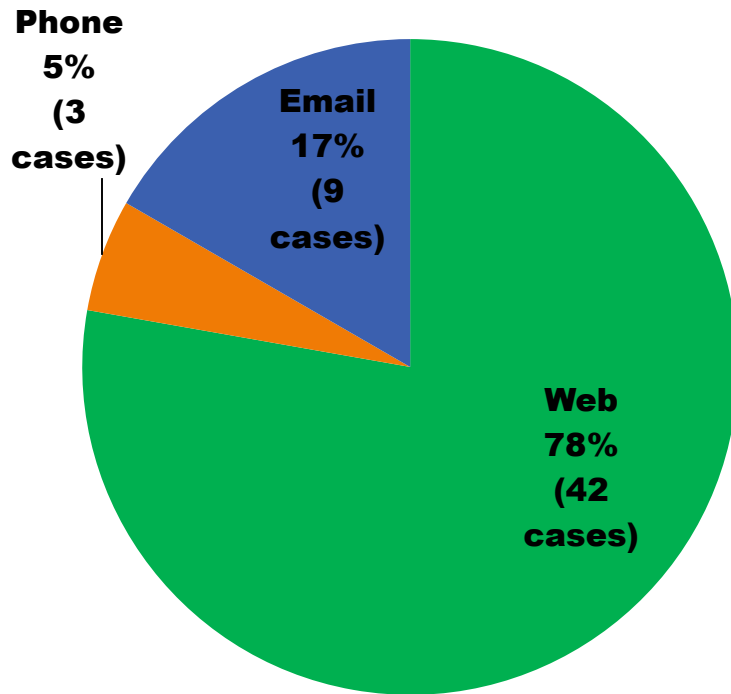
2018



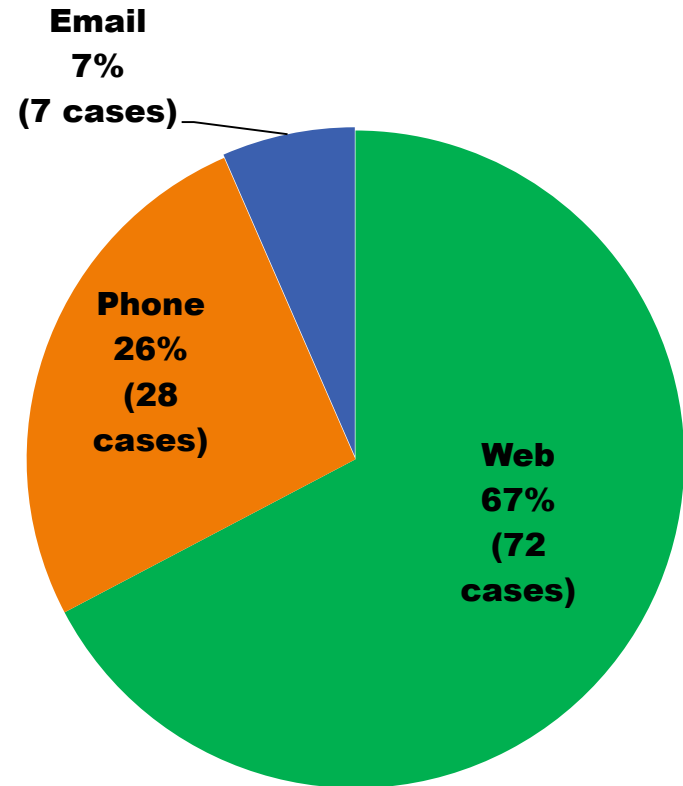
Number of Cases By Method of Reporting

These graphs demonstrate the number of cases for each method of reporting or case intake & identifies the percentage of all cases reported

2018



2019

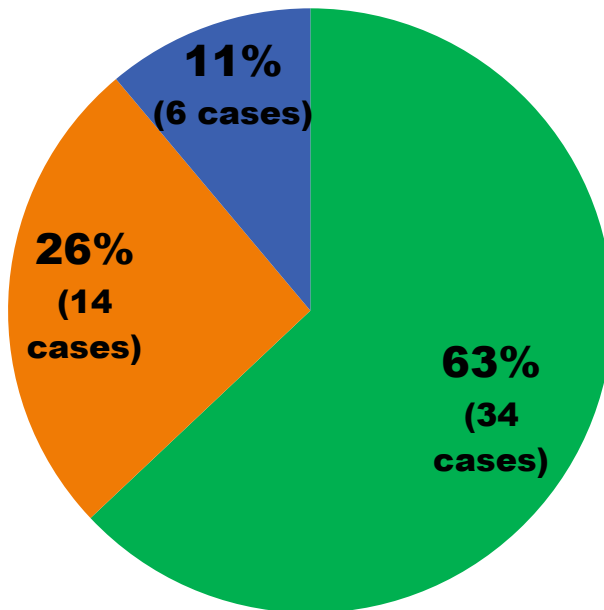


Number of Cases By Level of Anonymity

These graphs demonstrate the number of reported cases for each of the confidentiality options and identifies their percentage of all cases reported in 2018 and 2019

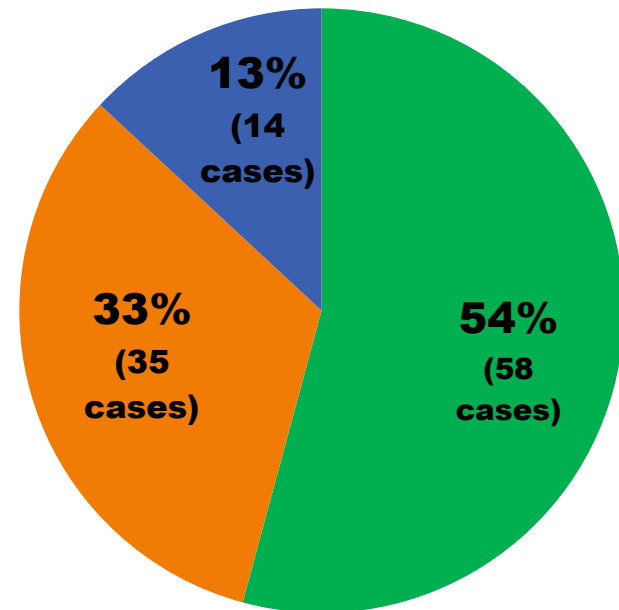
2018

- Strictly Anonymous
- Contact Information Provided
- Anonymous from TDSB



2019

- Strictly Anonymous
- Contact Information Provided
- Anonymous From TDSB

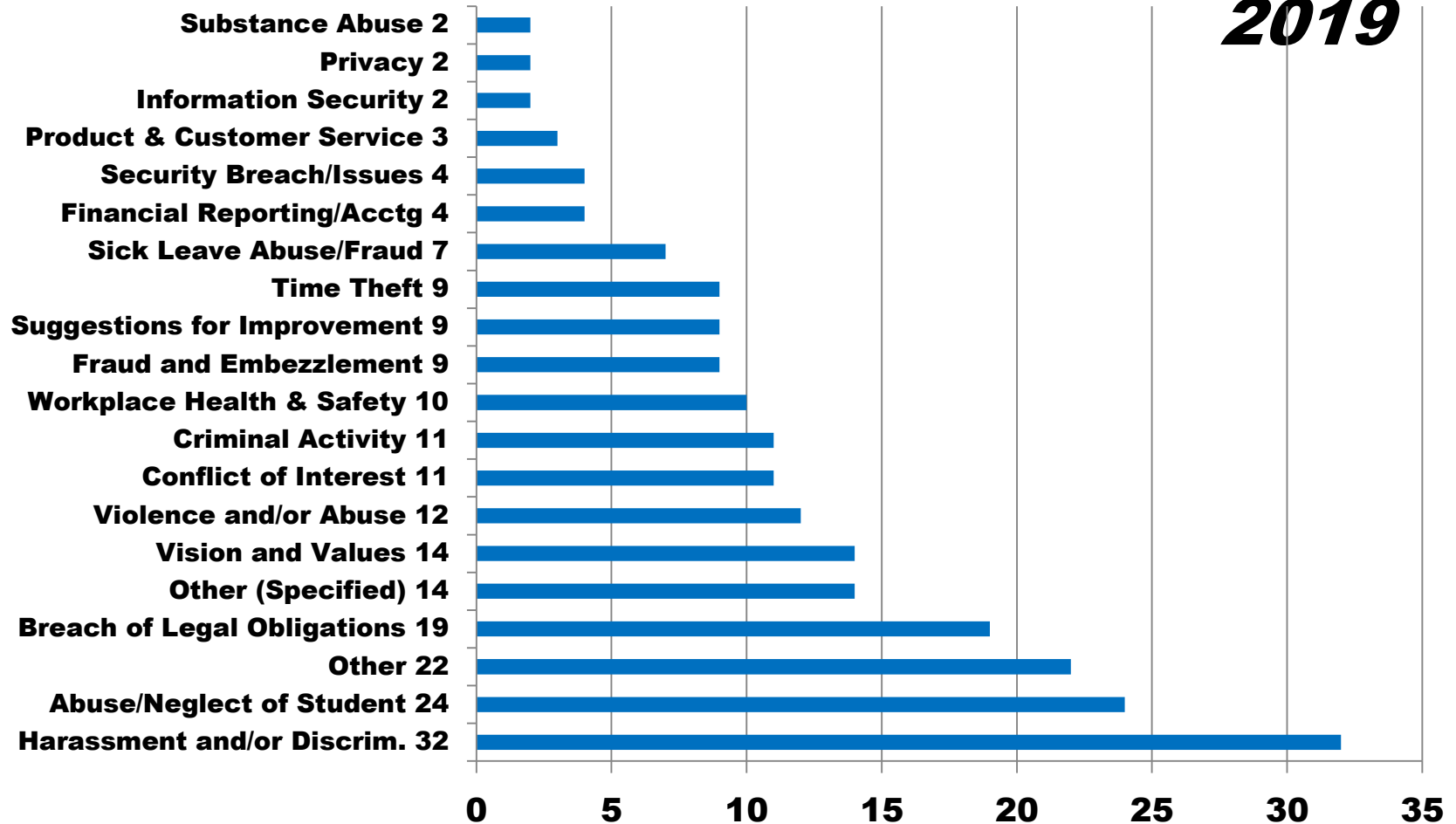




Number of Cases By Type of Wrongdoing

(the person filing the report *can select up to 3 types of wrongdoing*)

2019

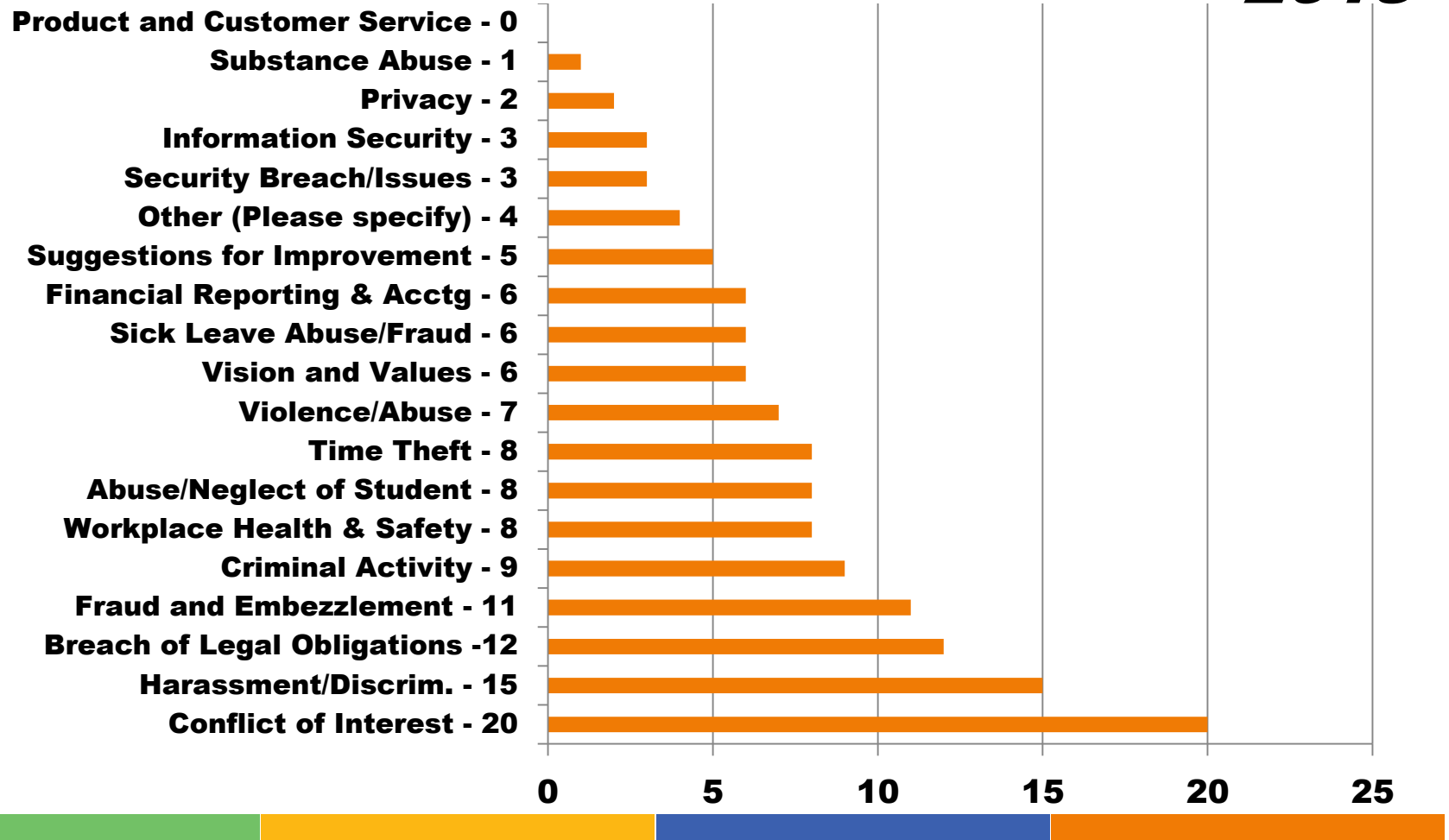




Number of Cases By Type of Wrongdoing

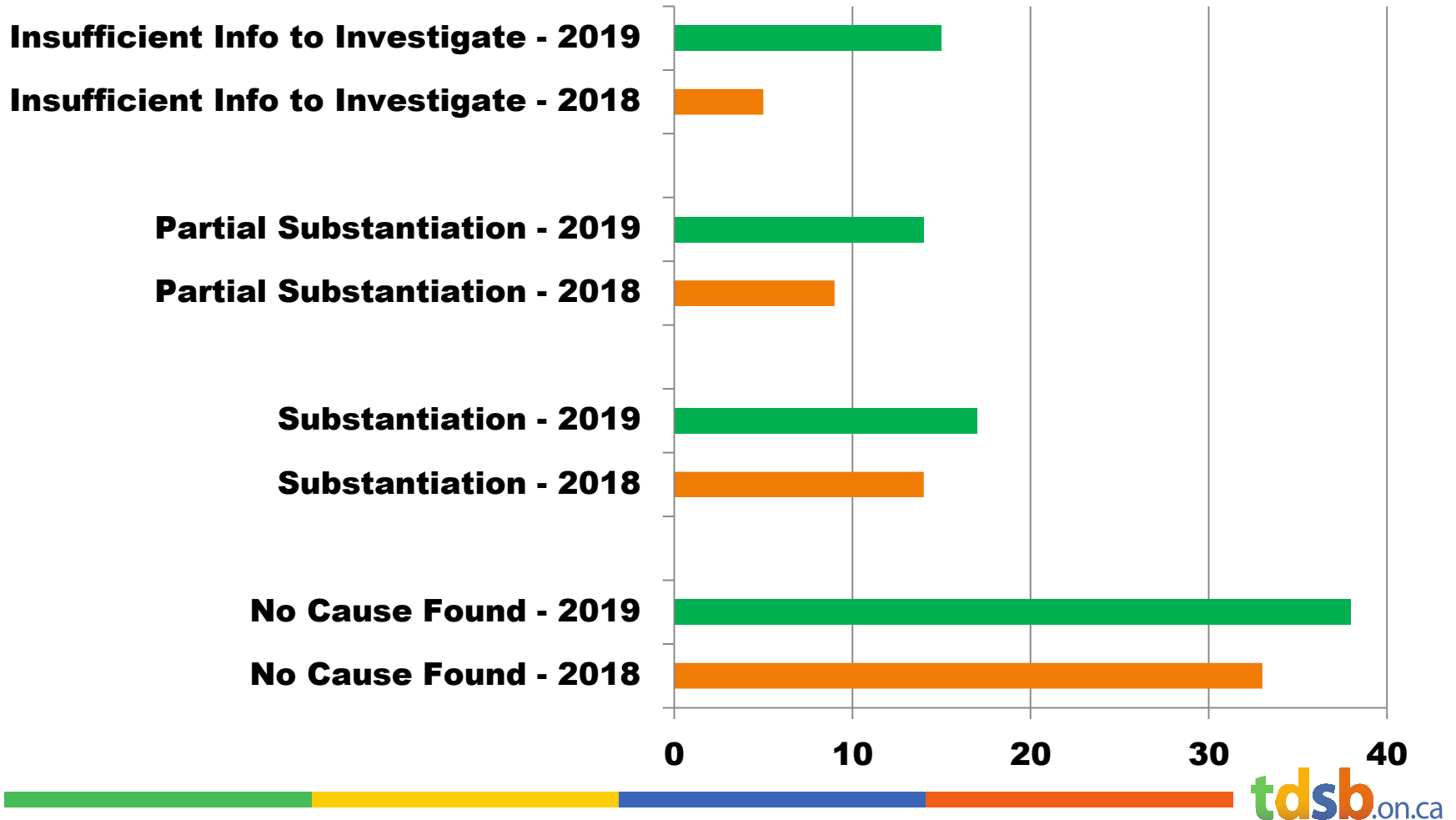
(the person filing the report *can select up to 3 types of wrongdoing*)

2018



Number of Cases By Report Validation

These graphs demonstrate the number of reported cases by their validation status for the years 2018 and 2019

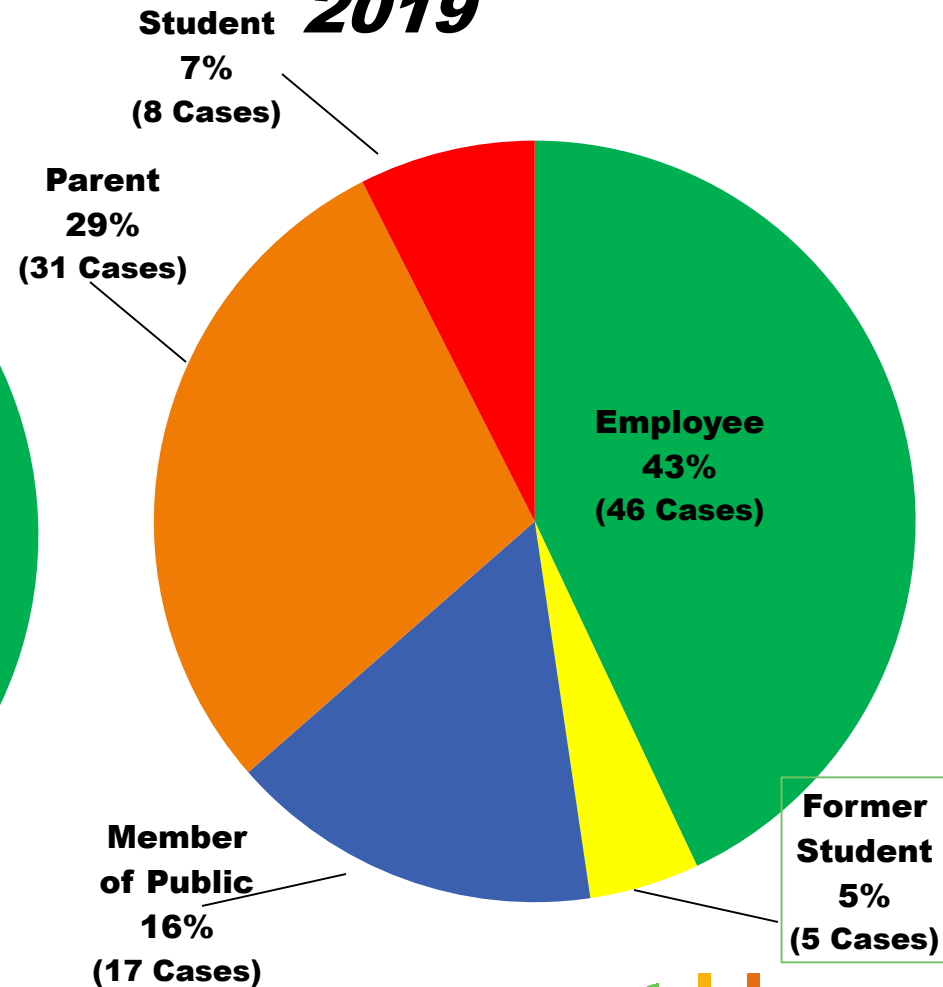
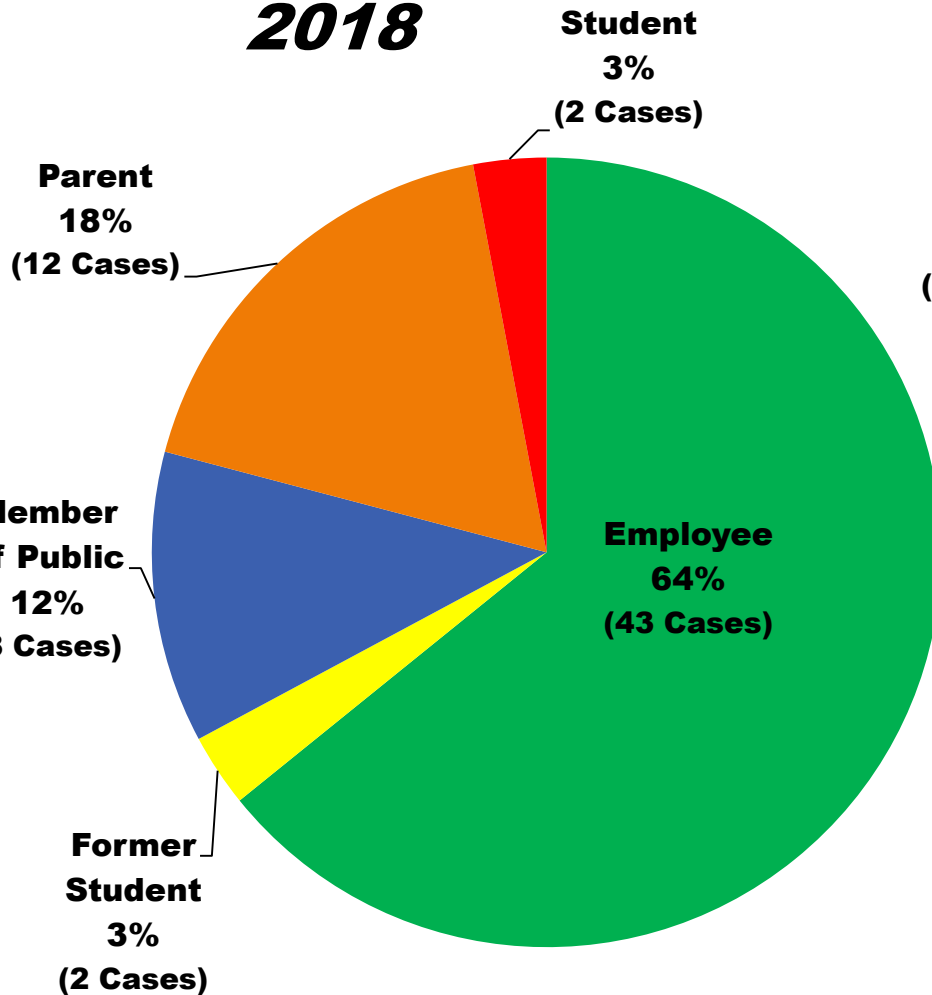


Number of Cases Reported By Source

These graphs demonstrate the number of reported cases by each information source and identifies their percentage of all cases reported for each of the calendar years 2018 and 2019

2018

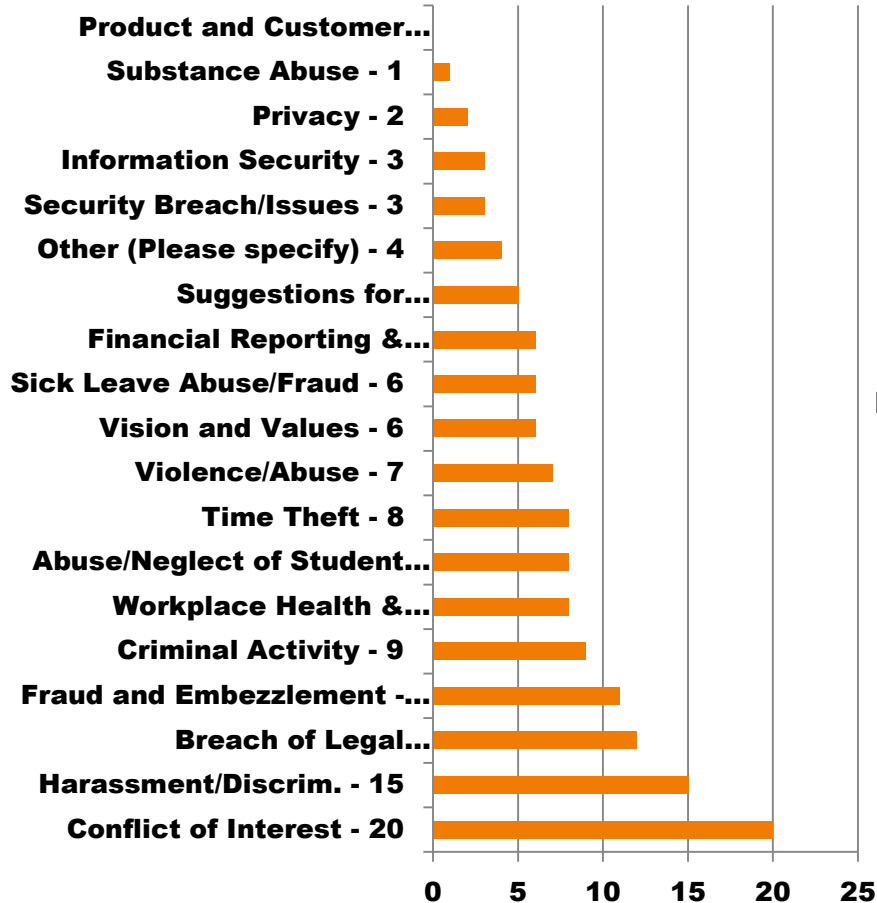
2019



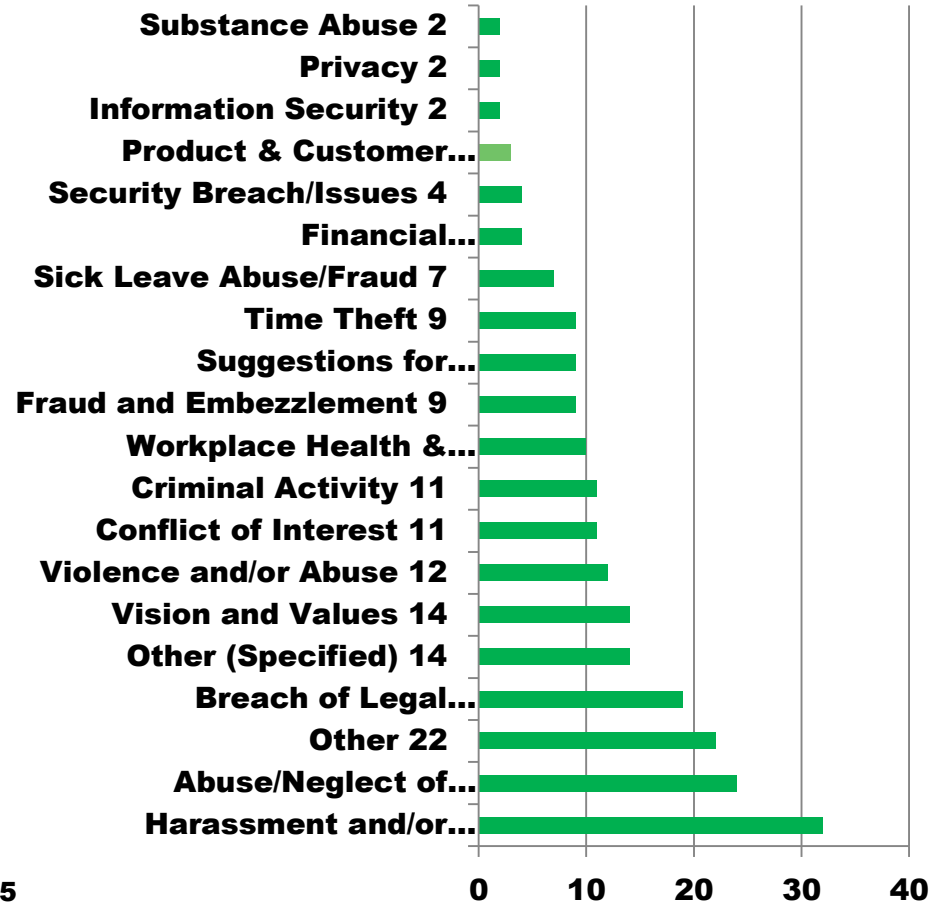
Number of Cases by Type that were Substantiated

These graphs demonstrate the type of cases that have been investigated & substantiated for each of the calendar years 2018 & 2019

2018



2019



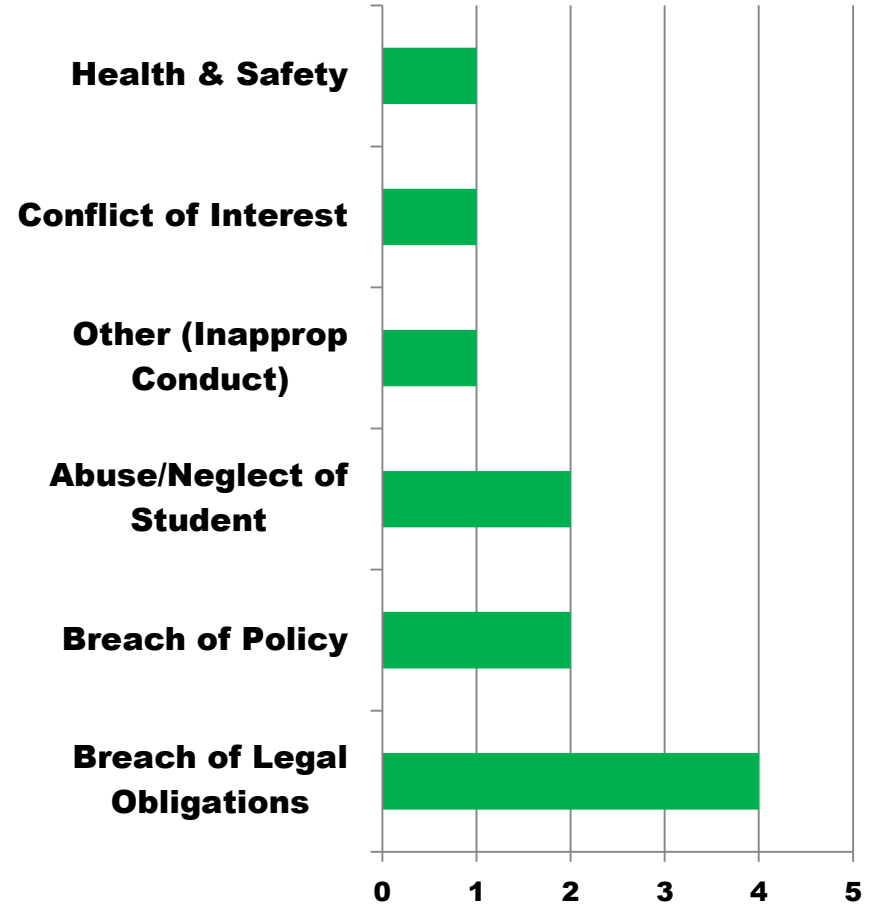
Number of Cases by Type that were Partially Substantiated

These graphs demonstrate the type of cases that have been investigated & partially substantiated for each of the calendar years 2018 & 2019

2018

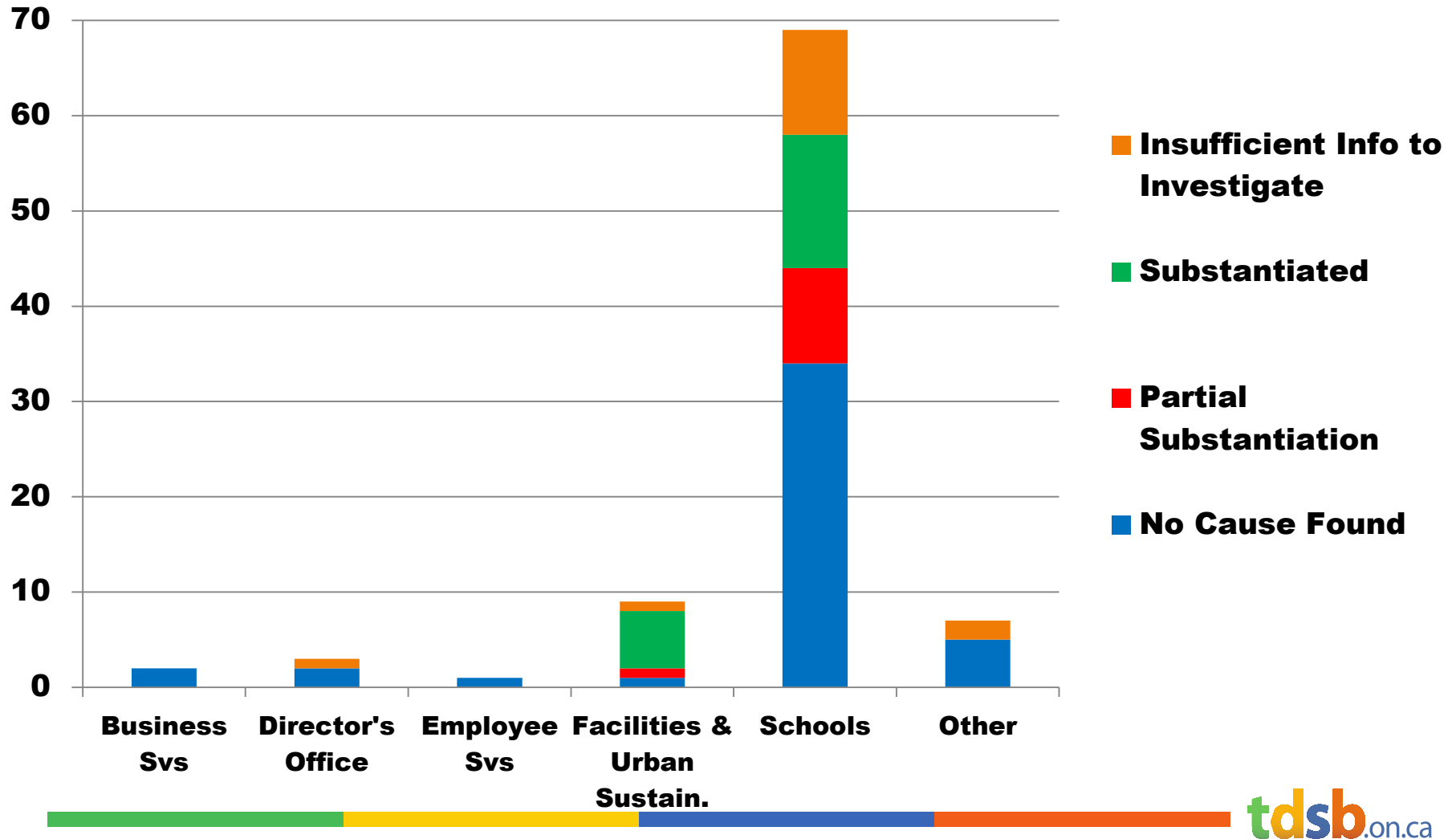


2019



Number of Cases Report Validation within Location

This graph demonstrates the number of reported cases by their validation status within a location for the calendar year 2019





Toronto District School Board

Policy P066

Title: **REPORTING OF SUSPECTED WRONGDOING (WHISTLEBLOWING)**

Adopted: October 29, 2008

Effectuated: October 29, 2008

Revised: June 17, 2015; **June 17, 2016**

Reviewed: March 2012

Authorization: Board of Trustees

1. OBJECTIVE

- 1.1 To ensure ethical and professional conduct at the Toronto District School Board (Board) and to demonstrate the Board's commitment to maintaining and enhancing public confidence in the integrity of its trustees and employees;
- 1.2 To enable trustees, employees, and the general public, including parents and students, to raise concerns about suspected wrongdoing by a trustee or employee of the Board in respect to the business and operations of its schools, offices, and facilities;
- 1.3 To ensure protection against reprisal related to reporting of suspected wrongdoing.

2. RESPONSIBILITY

- 2.1 The Director of Education is responsible for establishing appropriate organizational structures, systems, practices, and controls to ensure compliance with this policy in relation to the Board's employees.
- 2.2 The Board of Trustees is responsible for the enforcement of this policy in relation to the Director of Education.
- 2.3 The Office of the Integrity Commissioner will deal with a complaint that a trustee has breached the Board Member Code of Conduct.

3. DEFINITIONS

3.1 *Reprisal* includes any harassment, intimidation, threats, or discipline against a person for making a report to the Board about a suspected wrongdoing by a trustee or employee of the Board in respect to the business and operations of its schools, offices, and facilities.

3.2 *Wrongdoing* means:

- a contravention of a federal or provincial act or regulation by a trustee or employee (for example: *Criminal Code of Canada*, *Education Act* and applicable regulations, etc.);
- an act or omission that creates danger to life, physical and mental health, safety of persons, or to the environment;
- mismanagement inconsistent with laws, regulations, and Board policies, including waste of financial resources, abuse of managerial authority, mismanagement, or loss/theft of public assets;
- financial fraud (e.g., an act of deception, manipulation, or trickery) in respect to the finances of the Board or a school/department operated by the Board;
- time theft (i.e., a fraudulent act where an employee collects pay for time not actually worked);
- deliberate non-compliance with Board policies and procedures; and
- directing or counseling a person to commit any of the above.

4. POLICY

4.1 This policy encourages anyone (including trustees, employees, the Board's permit holders, volunteers, students, parents, external organizations, and the general public) to report suspicions of wrongdoing by trustees or employees of the Board.

4.2 The Board is committed to the safety of the learning and working environments in all schools, offices, and facilities and the effective stewardship of its resources in accordance with all applicable laws.

4.3 The process for addressing and resolving a reporting of suspected wrongdoing must be neutral, appropriately independent, transparent, fair, and timely. This includes

informing the person who filed the report of the manner in which the disclosure was addressed.

- 4.4 All employees and trustees are expected to act with honesty and integrity in the fulfillment of their responsibilities in accordance with the Board's codes of conduct, policies, and procedures.
- 4.5 The Board shall make every reasonable effort to discourage wrongdoing and shall establish and maintain internal controls to prevent and detect wrongdoing.
- 4.6 A person who reasonably suspects wrongdoing as defined in this policy is strongly encouraged to report the suspicion in accordance with section 4.11.
- 4.7 A report of suspected wrongdoing may be made anonymously. Anonymous allegations will only be acted upon if the evidence collected during the preliminary investigation indicates the disclosure can be properly investigated and is in the public interest.
- 4.8 The Board shall make every effort to ensure that a person, who in good faith brings forward suspicions of wrongdoing under this policy, and any associated persons, including witnesses, is protected from harassment, retaliation, or adverse employment or contract consequence.
- 4.9 All participants in an investigation of a suspected wrongdoing, including persons who make a report of suspected wrongdoing, witnesses, and the persons suspected to be responsible for wrongdoing, are expected to keep the details and results of the investigation confidential, and only discuss the matter with those conducting the investigation.
- 4.10 The Board shall make every effort to ensure that confidentiality is maintained at all stages of the investigation for all individuals directly involved in the process, unless the issue requires investigation by law enforcement or unless disclosure is required by law.
- 4.11 Reporting suspected wrongdoing:
 - A person may submit information related to a suspected wrongdoing by an employee to an external third party through one of the following methods: designated email account, voice mail line or mail address as prescribed in the accompanying procedure.

- The external third party will assess the nature of the report of suspected wrongdoing and redirect it to the appropriate authority for review and investigation, as required, based on the following criteria:
 - Where an employee of the Board is suspected of wrongdoing, the reported information will be provided to the Director of Education or designate as prescribed in the accompanying procedure.
 - Where a member of the Senior Team is suspected of wrongdoing, the reported information will be provided to the Director of Education.
 - Where the Director of Education is suspected of wrongdoing, the reported information will be provided to the Chair of the Board of Trustees.
 - Information regarding suspected wrongdoing by a trustee (including the Chair of the Board) should be provided, in writing, directly to the Integrity Commissioner in accordance with the Complaint Protocol for the Board Member Code of Conduct.
- 4.12 Any person who knowingly and purposefully makes a false, frivolous, malicious, or vexatious report may be subject to legal proceedings to obtain redress. Any employee who knowingly and purposefully makes a false, frivolous, malicious, or vexatious report may be subject to discipline, up to and including dismissal.
- 4.13 A person who has reasonable grounds for believing he or she has suffered reprisal for making a complaint of suspected wrongdoing may make a complaint to the external third party as prescribed in the accompanying procedure.
- 4.14 An employee of the Board who retaliates against someone who has reported a suspected wrongdoing in good faith is subject to discipline, up to and including dismissal.
- 4.15 This policy does not affect or replace any duty to make a report that is required or permitted under legislation. This policy does not affect any rights under a collective agreement, legislation, the Ontario Human Rights Code, or the Canadian Charter of Rights and Freedoms. This policy does not supersede other Board policies, procedures, and protocols and a person making a report may be directed to use other available complaint resolution procedures and protocols.

5. SPECIFIC DIRECTIVES

The Director of Education has authority to issue operational procedures for reporting and investigating alleged wrongdoing involving employees.

6. REFERENCE DOCUMENTS

Policies:

Board Member Code of Conduct (P075)

Employee Conflict of Interest (P057)

Human Rights (P031)

Workplace Harassment (P034)

Workplace Violence Prevention (P072)

Procedures:

Board Code of Conduct (PR585)

Code of Online Conduct (PR571)

Complaint Protocol for the Board Member Code of Conduct (PR708)

Crisis and Incident Reporting (PR569)

Employee Conflict of Interest (PR673)

Freedom of Information (PR676)

Human Rights (PR657)

Parent Concern Protocol (PR505)

Promoting a Positive School Climate (PR697)

Reporting of Wrongdoing (Whistleblowing) Procedure (PR710)

Toronto District School Board

Operational Procedure PR710

Title: **REPORTING OF SUSPECTED WRONGDOING (WHISTLEBLOWING)**

Adopted: November 24, 2015

Effected: August 22, 2016

Revised: July 25, 2016

Reviewed: May 2016

Authorization: Executive Council

1.0 RATIONALE

This Reporting of Suspected Wrongdoing (Whistleblowing) operational procedure (the “Procedure”) is developed to support implementation of the Reporting of Suspected Wrongdoing (Whistleblowing) Policy (P066).

2.0 OBJECTIVE

To establish the process for reporting of suspected wrongdoing with regard to employees of the Toronto District School Board.

3.0 DEFINITIONS

3.1 *Board* is the Toronto District School Board, which is also referred to as the “TDSB”.

3.2 *External Third Party* means an independent and neutral service provider competitively procured by the Board to process and pre-screen reports of suspected wrongdoing prior to investigation.

3.3 *Parties Overseeing Investigation* means officials, i.e., Chair of the Board, Director of Education, and Executive Superintendent, Employee Services, who have authority to initiate investigation of suspected wrongdoing.

3.4 *Reprisal* includes any harassment, intimidation, threats, or discipline against a person for making a report to the Board about a suspected wrongdoing by a trustee or employee of the Board with respect to the business and operations of its schools, offices, and facilities.

3.5 *TDSB* is the Toronto District School Board, which is also referred to as the “Board”.

3.6 *Wrongdoing* means:

- a contravention of a federal or provincial act or regulation by a trustee or employee (for example: *Criminal Code of Canada*, *Education Act* and applicable regulations, etc.);
- an act or omission that creates danger to life, physical or mental health, safety of persons, or to the environment;
- mismanagement inconsistent with laws, regulations, and Board policies, including waste of financial resources, abuse of managerial authority, mismanagement, or loss/theft of public assets;
- financial fraud (e.g., an act of deception, manipulation, or trickery) with respect to the finances of the Board or a school/department operated by the Board;
- time theft (i.e., a fraudulent act where an employee collects pay for time not actually worked);
- deliberate non-compliance with Board policies and procedures; and
- directing or counseling a person to commit any of the above.

4.0 RESPONSIBILITY

Director of Education

5.0 APPLICATION AND SCOPE

- 5.1. This Procedure applies to reporting by persons (including trustees, employees, the Board's permit holders, volunteers, students, parents, external organizations, and the general public) of suspected wrongdoing by an employee of the Board in respect of the business and operations of the Board's schools, offices and facilities.
- 5.2. This Procedure does not apply to reporting of suspected wrongdoing with regard to trustees of the Board, which is governed by the Complaint Protocol for the Board Member Code of Conduct.

6.0 PROCEDURES

6.1. Reporting of Suspected Wrongdoing

- (a) Any act of suspected wrongdoing by an employee should be reported to the External Third Party.

- (b) Persons should report a suspected wrongdoing using one of the following confidential methods to be posted on the Board's website:
 - (i) Telephone Whistleblowing Hotline
 - (ii) Email
 - (iii) Direct Mail
- (c) The reporting should contain sufficient information and detail to clearly describe the situation and to enable assessment.
- (d) Persons making written submissions are encouraged to use form PR710A *Reporting Suspected Wrongdoing* (enclosed below in Appendix A).
- (e) The External Third Party will assess the nature of the report of suspected wrongdoing and redirect it to the appropriate authority for review and investigation, as required, based on the following criteria:
 - (i) Where an employee of the Board is suspected of wrongdoing, the reported information will be provided to the Executive Superintendent, Employee Services, acting as the designate of the Director of Education.
 - (ii) Where a member of the Senior Team is suspected of wrongdoing, the reported information will be provided to the Director of Education.
 - (iii) Where the Director of Education is suspected of wrongdoing, the reported information will be provided to the Chair of the Board of Trustees.
- (f) Anonymous reports of suspected wrongdoing will be accepted and investigated.

6.2. Investigation of Suspected Wrongdoing

- (a) The Executive Superintendent, Employee Services, the Director of Education, and the Chair of the Board, as appropriate, ("Parties Overseeing Investigation") shall initiate investigation of reports of suspected wrongdoing that have been determined as warranted investigation.
- (b) The Parties Overseeing Investigation will assess the reports of suspected wrongdoing to determine initially if the complaint falls under the definition of wrongdoing. The Parties Overseeing Investigation may determine that an investigation will not proceed in the following circumstances:
 - (i) the matter would more appropriately be dealt with through another existing process or protocol (e.g., Parent Concern Protocol (PR505), Handling Concerns About Learning Resources and Controversial Issues (PR532), Workplace Harassment (PR515), etc.)

- (ii) the matter is already being dealt with through another statutory process, e.g. a complaint already filed with the Ontario Human Rights Commission, or a law enforcement body;
 - (iii) the complaint expresses disagreement with a TDSB policy or procedure (the reporting of wrongdoing process is not designed to be an avenue for addressing disagreements with a policy decision);
 - (iv) the complaint is already subject to litigation or court proceedings;
 - (v) the complaint is related to an employment or labour relations matter that should be dealt with through another procedure;
 - (vi) the complaint is frivolous, vexatious or made in bad faith;
 - (vii) there is insufficient information to proceed.
- (c) The Executive Superintendent, Employee Services, may engage the services of internal staff and/or external resources, as appropriate, to investigate the suspected wrongdoing by Board employees (other than Senior Team members).
- (d) The Director of Education shall engage an independent external investigator with regard to complaints involving Executives reporting directly to the Director of Education if it is determined that the report is warranted investigation. The Director of Education may engage the services of internal staff and/or external resources, as appropriate, to investigate the suspected wrongdoing involving other members of the Senior Team.
- (e) The Chair of the Board shall engage an independent external investigator with regard to complaints involving the Director of Education if it is determined that the report is warranted investigation. The external investigator will be provided by the TDSB through the General Counsel. The General Counsel will not participate in the investigation.
- (f) A person who is the subject of the complaint will be given an opportunity to respond to the allegations made against him/her and will be provided with information on the results of the investigation.

6.3. Outcome of Investigation

- (a) If a wrongdoing is confirmed by the investigation, appropriate disciplinary action shall be taken, up to and including termination of employment.
- (b) In the event of criminal conduct, the police shall be notified immediately.
- (c) Subject to the *Municipal Freedom of Information and Protection of Privacy Act* (MFIPPA), the Parties Overseeing Investigation will notify the person who filed the report (unless it was anonymous) of the manner in which the complaint was addressed:
 - (i) not accepted, as the disclosure did not fall under definition of wrongdoing;

- (ii) accepted but not investigated under this Procedure, as the disclosure was defined as wrongdoing but would be managed under another procedure; or
- (iii) investigated and resolved, as the disclosure was defined as wrongdoing and investigated under this Procedure.

6.4. Interference with an Investigation

A person who wilfully obstructs an investigation of suspected wrongdoing may be subject to disciplinary measures, up to and including termination of employment and/or to legal proceedings to obtain redress.

6.5. Reprisal or Retaliation

- (a) A person who has reasonable grounds for believing he or she has suffered a reprisal can make a complaint to the appropriate Party Overseeing Investigation.
- (b) The Party Overseeing Investigation shall investigate complaints of reprisal engaging internal staff and/or external resources, as appropriate.
- (c) A person who retaliates against someone who reported a suspected wrongdoing in good faith is subject to discipline, up to and including termination of employment and/or to legal proceedings to obtain redress.
- (d) Under certain circumstances, when an employee believes that it would not be appropriate, given the nature of the allegations, to report a reprisal to the Executive Superintendent, Employee Services, he/she may submit this information directly to the Director of Education.

6.6. Retention of Records

- (a) All electronic and paper records obtained through the investigation must be treated as highly confidential and will only be accessed by authorized officials.
- (b) The Parties Overseeing Investigation will retain records related to the respective investigations of suspected wrongdoing.
- (c) Records will be retained for a term specified in the Board's records retention schedule, unless other legal requirements necessitate a longer term.
- (d) Upon expiry of the retention term, records will be disposed of securely so that they cannot be retrieved or reconstructed.

6.7. Reporting to the Board of Trustees

- (a) The Chair of the Board and the Director of Education will report in the fall of each year to the Board of Trustees on the complaints made and subsequent actions taken.
- (b) The report will include:

- (i) number and types of concerns raised;
- (ii) number and types of concerns investigated;
- (iii) outcomes of investigations;
- (iv) complaints of reprisal or failures to maintain confidentiality;
- (v) relevant litigation information.

7.0 EVALUATION

This operational procedure will be reviewed at a minimum every four (4) years after the effective date.

8.0 APPENDICES

Appendix A: Form 710A Reporting Suspected Wrongdoing

9.0 REFERENCE DOCUMENTS

Policies:

- Board Member Code of Conduct (P075)
- Employee Conflict of Interest (P057)
- Human Rights (P031)
- Reporting of Suspected Wrongdoing (Whistleblowing) (P066)
- Workplace Harassment (P034)
- Workplace Violence Prevention (P072)

Procedures:

- Board Code of Conduct (PR585)
- Code of Online Conduct (PR571)
- Complaint Protocol for the Board Member Code of Conduct (PR708)
- Crisis and Incident Reporting (PR569)
- Employee Conflict of Interest (PR673)
- Freedom of Information (PR676)
- Human Rights (PR657)
- Promoting a Positive School Climate (PR697)

Legislative Acts:

- *Municipal Freedom of Information and Protection of Privacy Act*



Reporting Suspected Wrongdoing

In accordance with the Reporting of Suspected Wrongdoing Policy (P066) and Operational Procedure (PR710)

The Toronto District School Board encourages trustees, employees and other individuals to raise concerns of suspected wrongdoing, in good faith, with protection from reprisal or retaliation.

All complaints will be investigated with strict confidentiality. The process has been designed to protect your identity when communicating your concern. The investigation of suspected wrongdoing will be most effective if your contact information is provided in the report. Please provide sufficient information especially if you submit an anonymous report.

Please submit your report or provide information to:

Online : www.integritycounts.ca

Phone: 1-866-921-6714

E-mail: tdsb@integritycounts.ca

PART A: REPORTER'S CONTACT INFORMATION

Association with the Board:

- Staff** ☐
- Student** ☐
- Parent** ☐
- Other** ☐ (please explain) _____

NAME	CONTACT PHONE #
ADDRESS	CONTACT EMAIL
BEST TIME/PLACE TO CONTACT YOU	

PART B: OTHER REPORTER OR WITNESS CONTACT INFORMATION (if applicable)

Association with the Board:

- Staff** ☐
- Student** ☐
- Parent** ☐
- Other** ☐ (please explain) _____

NAME	CONTACT PHONE #
ADDRESS	CONTACT EMAIL
BEST TIME/PLACE TO CONTACT THEM	



Reporting Suspected Wrongdoing

In accordance with the Reporting of Suspected Wrongdoing Policy (P066) and Operational Procedure (PR710)

PART C: REPORT OF SUSPECTED WRONGDOING

Briefly describe the alleged wrongdoing with details about when, where and how the wrongdoing occurred. If there is more than one allegation, number each allegation and use as many pages as necessary.

Date and Time of Submission (DD/MM/YY):

a) What wrongdoing occurred? Describe the incident(s) in detail.

b) When and where did this incident occur?

c) For how long has the wrongdoing been taking place?

d) Who committed the wrongdoing? Provide the individual's name and current position.

e) How did you come to know about this suspected wrongdoing?



Reporting Suspected Wrongdoing

In accordance with the Reporting of Suspected Wrongdoing Policy (P066) and Operational Procedure (PR710)

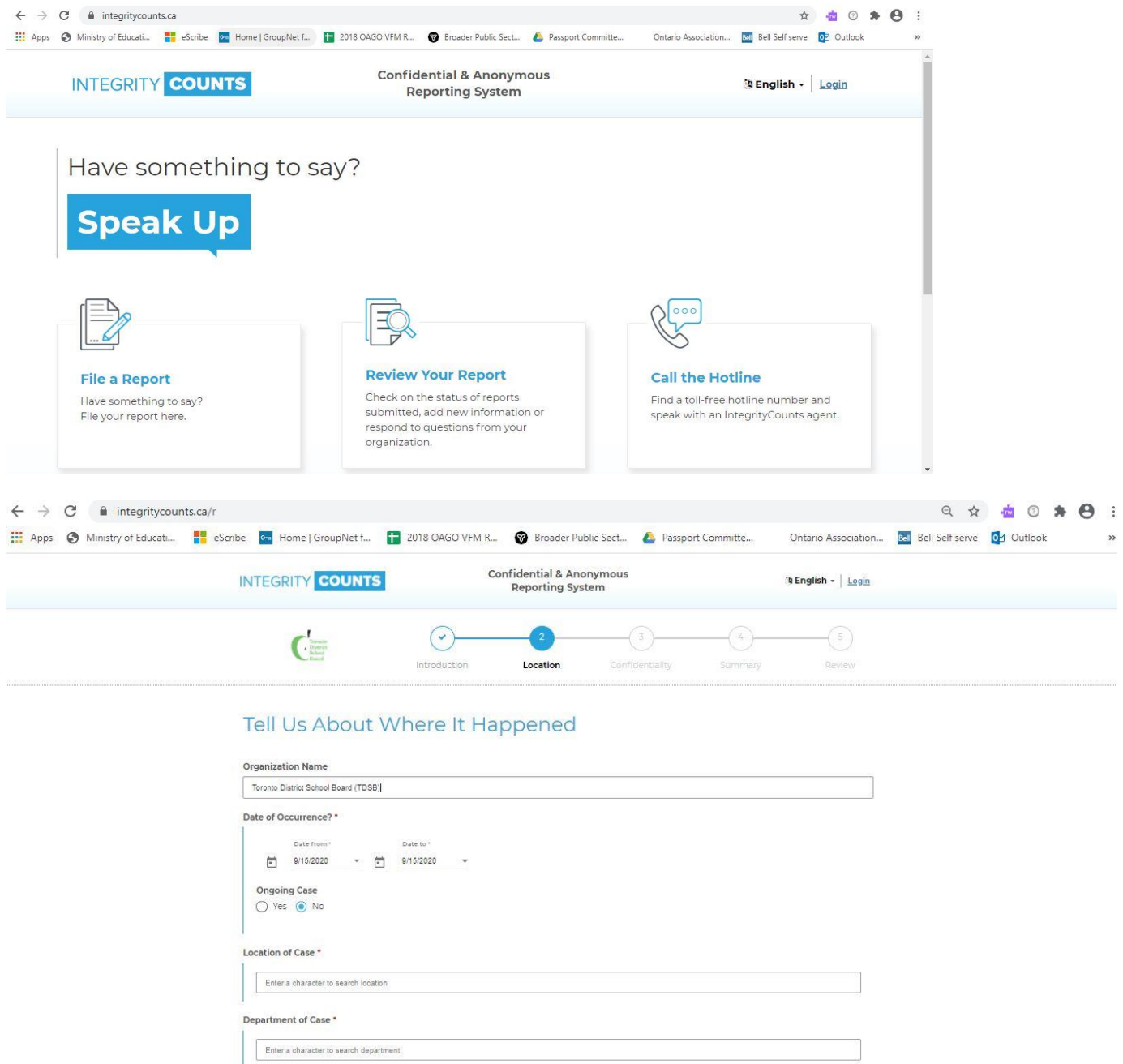
PART D: EVIDENCE

Please attach a copy of any evidence you may have in your possession; describe how an investigator could locate the evidence or supporting documentation for the matters described above; or, list any documentation that you are aware of that supports your allegation.

Note that you should **not** attempt to obtain evidence or access information protected under the *Municipal Freedom of Information and Protection of Privacy Act*.

PROVIDE ANY ADDITIONAL INFORMATION IN THE SPACE BELOW:

IntegrityCounts.ca Screenshots:



The screenshot shows the IntegrityCounts.ca website. The top navigation bar includes the 'IntegrityCounts' logo, the text 'Confidential & Anonymous Reporting System', and a language selector set to 'English' with a 'Login' link. Below the navigation bar, a large blue button labeled 'Speak Up' is prominently displayed. Underneath this button are three white boxes with icons and text: 'File a Report' (document icon), 'Review Your Report' (magnifying glass icon), and 'Call the Hotline' (phone icon). Below these boxes is a progress bar with five steps: 1. Introduction, 2. Location (highlighted), 3. Confidentiality, 4. Summary, and 5. Review. Below the progress bar, the heading 'Tell Us About Where It Happened' is followed by a form with several fields: 'Organization Name' (pre-filled with 'Toronto District School Board (TDSB)'), 'Date of Occurrence?' (with date pickers for 'Date from' and 'Date to'), 'Ongoing Case' (radio buttons for 'Yes' and 'No'), 'Location of Case' (a search bar), and 'Department of Case' (another search bar).


← → ↻ integritycounts.ca


Apps Ministry of Educati... eScribe Home | GroupNet f... 2018 OAGO VFM R... Broader Public Sect... Passport Committe... Ontario Association... Bell Self serve Outlook


INTEGRITY COUNTS Confidential & Anonymous Reporting System English Login

Have something to say?

Speak Up

 **File a Report**
Have something to say? File your report here.


 **Review Your Report**
Check on the status of reports submitted, add new information or respond to questions from your organization.

 **Call the Hotline**
Find a toll-free hotline number and speak with an IntegrityCounts agent.

← → ↻ integritycounts.ca/r

Apps Ministry of Educati... eScribe Home | GroupNet f... 2018 OAGO VFM R... Broader Public Sect... Passport Committe... Ontario Association... Bell Self serve Outlook

INTEGRITY COUNTS Confidential & Anonymous Reporting System English Login

 Introduction **2 Location** 3 Confidentiality 4 Summary 5 Review

Tell Us About Where It Happened

Organization Name
Toronto District School Board (TDSB)

Date of Occurrence? *

Date from: 9/15/2020 Date to: 9/15/2020

Ongoing Case
☐ Yes ☒ No

Location of Case *

Enter a character to search location

Department of Case *

Enter a character to search department

← → ↻ 🔒 integritycounts.ca/r

📱 Apps 🏠 Ministry of Educati... 📄 eScribe 🏠 Home | GroupNet f... 📌 2018 OAGO VFM R... 🎧 Broader Public Sect... 📄 Passport Committe... 🏠 Ontario Association... 📞 Bell Self serve 📧 Outlook

Date of Occurrence:

Date from *

📅 9/1/2020 ▾

Date to *

📅 9/15/2020 ▾

Ongoing Case

☐ Yes ☒ No

Location

Finance & Operations - School Improvement/Operational Support

Student Achievmt, Well-being & Employee Svs - Equity & Inclusive Schools

Student Achievmt, Well-being & Employee Svs - Caring and Safe Schools and Alt...

A Y Jackson Secondary School - ER17 - D

Department

Adam Beck Junior Public School - ER11 - C


Not found department "school"? Click here to enter department manually!

Continue

INTEGRITY COUNTS

Confidential & Anonymous Reporting System

🇬🇧 English - [Login](#)



✓

Introduction

✓

Location

3

Confidentiality


4

Summary

5

Review

Select Your Level of Anonymity

 Your identity will not be known to your organization or to IntegrityCounts.

☒ Strictly Anonymous ☐ Anonymous From Your Organization ☐ Contact Information Provided

Implicated Individuals

The list of individuals below may receive a copy of this case report. If you believe any of the individuals are implicated in the case and do not wish them to receive a copy, please check the box next to their name.

☐ Marla Fowler
Manager, Labour Relations

If there are any other individuals who are involved in the case, who are not listed above, please list them here

Please name the individuals implicated in the case

Continue



Case Summary

Describe the case *

Describe the case

Has the case been reported to a supervisor in the past?

☐ Yes ☒ No

Are you an employee of the organization?

☒ Yes ☐ No



From the list below, please select the category that you feel best matches the issue(s) in your report. *

(Max 3)

- ☐ Abuse/Neglect of Student
- ☐ Breach of Legal Obligations
- ☐ Conflict of Interest
- ☐ Criminal Activity
- ☐ Financial Reporting and Accounting
- ☐ Fraud and Embezzlement
- ☐ Harassment and/or Discrimination
- ☐ Information Security
- ☐ Other (Please specify)
- ☐ Privacy
- ☐ Product and Customer Service
- ☐ Security Breach/Issues
- ☐ Child Sexual Abuse/Exploitation

Location

Organization Name	Method of Reporting
Toronto District School Board (TDSB)	WEB
Date of Occurrence	Location of Case
Sep 1, 2020 to Sep 15, 2020	school
Department of Case	

Confidentiality
Strictly Anonymous

Describe the case

asdf

Has the case been reported to a supervisor in the past?

No

Are you an employee of the organization?

Yes

Has this case been referred to anyone outside the organization, such as Police, Media, or a Government Agency?

No

From the list below, please select the category that you feel best matches the issue(s) in your report.

Conflict of Interest

Submit



Internal Audit Department and Engagement Status Update, September 2020

To: Audit Committee

Date: 21 September, 2020

Report No.: 09-20-3947

Strategic Directions

- Allocate Human and Financial Resources Strategically to Support Student Needs

Recommendation

It is recommended that the Internal Audit Department and Engagement Status Update, September 2020 be received.

Context

TDSB Internal Audit Management provides internal assurance, advisory, consulting and investigative services primarily at the school and internal process level. Attached is an update of departmental projects for the fiscal year, as of September 2020.

Action Plan and Associated Timeline

For reporting purposes only.

Resource Implications

No internal resource implications.

Communications Considerations

Included in public Audit Committee minutes.

Board Policy and Procedure Reference(s)

O.Reg 361/10 is applicable.

Appendices

- Appendix A: Internal Audit: Department and Engagement Update
- Appendix B: 2020-21 Updated TDSB Internal Audit Plan

From

Wasif Hussain, Internal Audit Manager, at wasif.hussain@tdsb.on.ca or 416-393-0491.

Appendix A – TDSB Internal Audit Management: Department and Engagement Update

A. TDSB Internal Audit Management

The Board and Internal Audit Management (IAM) experienced several challenges in the past fiscal year, including labour actions and school closures. Although we were planning on conducting 22 school audits per semester, we were able to complete the fieldwork for 16 schools (7 reports issued in final, 3 draft reports issued for Management responses and 6 draft reports to be issued for Management responses) with 6 internal audits being postponed. School audits scheduled for the second semester were not conducted due to province wide school closures. IAM will not be physically attending schools until Stage 3 restrictions are lifted and school operations have returned to normal, timing TBD.

Internal Audit has updated FY2020-21 TDSB Internal Audit Plan to reflect proposed engagements to address emerging risks and is reflected in Appendix B – 2020-2021 TDSB Internal Audit Plan. Key items to be addressed include assessing the Boards adherence to the COVID-19 re-opening checklist developed by Toronto Public Health for elementary and secondary schools in addition to documenting attendance and enrolment reporting for remote schools.

B. Items External to TDSB Internal Audit (OAGO, RIAT, Ministry etc.)

Office of the Auditor General of Ontario

OAGO IT Value For Money Audit

- In December 2018, the Office of the Auditor General of Ontario issued a Value for Money audit report relating to information technology at the school level. Internal Audit worked with ITS and relevant stakeholders throughout the Board to deliver the action plans committed to and also assisted in the OAGO follow up exercise. We are awaiting any final reporting from the OAGO.

OAGO Curriculum Value For Money Audit

- In February 2020, TDSB was alerted that the OAGO would be conducting a value-for-money audit of the Ministry of Education on curriculum. The TDSB was selected as one of the school boards to be visited, beginning in March 2020. The Associate Director of Leadership, Learning & School Improvement is the OAGO's main contact for this engagement and will provide an update in the December Committee meeting.

GTA Regional Internal Audit Team Update:

- The RIAT, had the following engagements conducted for the prior fiscal year (FY2018/19):
 - Professional Development Audit – in reporting phase
 - Programming & Staff Utilization (Benchmarking) – in reporting phase

- The RIAT has planned the following engagements over the next three fiscal years:
 - Transportation Audit – FY19/20
 - Construction Management – FY 20/21
 - AP & Expenses – FY 20/21
 - Strategic Work Force, phase 1 – FY21/22
 - Strategic Work Force, phase 2 – FY21/22

C. Committee Requests

The Committee Chair requested that additional information surrounding the on-going data costs of LTE iPads to students in need as well as controls over usage. It was agreed that the requested information be posted on Trustee Weekly to ensure availability to all Trustees. The information was posted in the September 4th edition of Trustee Weekly where device controls were provided along with usage costs, expected to range from \$107k to \$337k per month depending on usage and the number devices not returned (continued to be used for remote learning).

D. September 2019 to August 2020 TDSB internal audits in process, completed & planned

Engagement	Description	File Status
Principal and Vice Principal Training	Requested by Academic Leadership to participate in the Committee refreshing P & VP training.	<u>On-Going:</u> Training module with Legal Services and Risk Management to increase awareness around risk management, the legislative environment and school audits. Training has now shifted to live online webinars and is in the process of being scheduled.
School Operational Assurance Reports	School level operational audits focus on: <ul style="list-style-type: none"> • Health & Safety including Facility Management; • Financial Controls (Board and Non-Board); • Enrolment Reporting; and • Laptop and Tablet Management; 	<u>FY2019-2020:</u> 22 schools were selected for the first semester (began September 23 rd , 2019). As of January 2020, fieldwork for 16 schools has been completed (6 schools were not audited due to labour actions). Improvements were noted in operational, financial and enrolment reporting controls as summarized in the June 2020 meeting.
Off Peak School PCard Supporting Documentation Review	Purchase Cards (PCards) are issued to certain staff for the procurement of low value items for Board use. This engagement focused on school issued PCard usage during 'off-peak' times, specifically, charges incurred during Spring, Summer and Winter Breaks.	<u>Completed:</u> IAM sampled 252 transactions from 136 School based Cardholders totaling \$44.5k for the off-peak periods under review. Of the 136 Cardholders, 112 (\$40.8k) responded with copies of supporting documentation, 9 (\$1.9k) provided explanations but no receipts, 3 (\$0.5k) are no longer at the Board and 12 (\$1.3k) did not respond. Based on the results,

		no significant errors or anomalies were noted. Management requested that another PCard audit be conducted with a broader scope (full fiscal year) and include all PCard holders and not just school issued PCards.
Mobile Device Usage Monitoring Process Review	With 4,100+ mobile devices being owned by the Board, the review will focus on procedures, monitoring and oversight	<u>Status Update:</u> IAM completed the draft report in 2019 and submitted it to Management for responses. Several opportunities for improvement were recommended including consolidation and updating of usage guidelines and system monitoring reports. Management initially indicated responses would be provided in Summer 2020 after the RFP process for a new provider was completed. As of August 2020, Management has indicated that additional time is required as many devices have yet to switched to the new provider.
One Time Vendor Audit	Engagement will focus on all “one time vendor” categories including process and controls in place to ensure this class of vendor is being used as intended.	<u>Status Update:</u> Fieldwork has been completed and a report is being drafted. Post-Closing meeting held in September 2020 with final report issuance with Management responses anticipated in Spring 2021.
FY2019-20 PCard Usage	As indicated above Management requested a broader scope PCard audit to capture all cardholders for FY2019-20	<u>Status Update:</u> Downloaded all cardholder statements from September 2019 to May 2020 and in the process of normalizing data to facilitate analysis (approx. 40k lines of data). There has been an overall decrease in PCard usage from \$7.5M in 2017/18 to \$3M in 2019/20 (YTD Mar 2020). School (52%) and Facility (39%) issued PCards account for over 90% of total PCard spend. Engagement is anticipated to be completed in Winter 2020.
Contractor Spend Analysis	As a result a special request, IAM noted a risk indicator relating to a specific set of vendors and large increases in vendor spend year over year. The aim of this engagement is to determine key drivers of the increased spend.	<u>Completed:</u> IAM downloaded Approved Contractor spend from FY2013 to YTD May 2020, identifying 125 vendors with a total spend of \$1.1B over approximately 8 years. It was noted that 10% of the vendors accounted for 50% of the spend. IAM shared the results with Legal Services & Purchasing Services for feedback and were asked to look into specific vendors, resulting in a separate engagement.

UPDATED



FISCAL 2020/21 TDSB INTERNAL AUDIT PLAN

TDSB Audit Committee – September 21st, 2020

FY2020 – 2021

TDSB INTERNAL AUDIT PLAN

- As in the prior year, the FY 2020-21 audit plan will be impacted by restricted access to schools, administrative buildings and hard-copy documents
- IAM will continue to provide assistance with financial investigations, Principal training programs and coordinating with external entities (Ontario Auditor General, Ombudsman) where requested.

FY2020 – 2021

TDSB INTERNAL AUDIT PLAN

- After Provincially mandated school closures, IAM responded by initiating engagements that were performed remotely and have been identified by Management as higher risk.
 - FY2019-20 P-Card usage – Expanded Scope
 - In Process, reporting anticipated in December 2021
 - Construction Contractor Spend Analysis
 - Completed, resulted in additional engagements.

FY2020 – 2021

TDSB INTERNAL AUDIT PLAN

For the current fiscal year, IAM is proposing the following:

- 1st Semester:
 - Internal Request (details to be provided in private)
 - TPH Re-Opening Checklist review (with support from the Health & Safety Team)
 - School bank account analysis (focus on post-closure activity)
- 2nd Semester:
 - Enrolment Audit (focus on remote schools)
 - School Cash Online Review (in lieu of school audits)
 - Student issued device management review

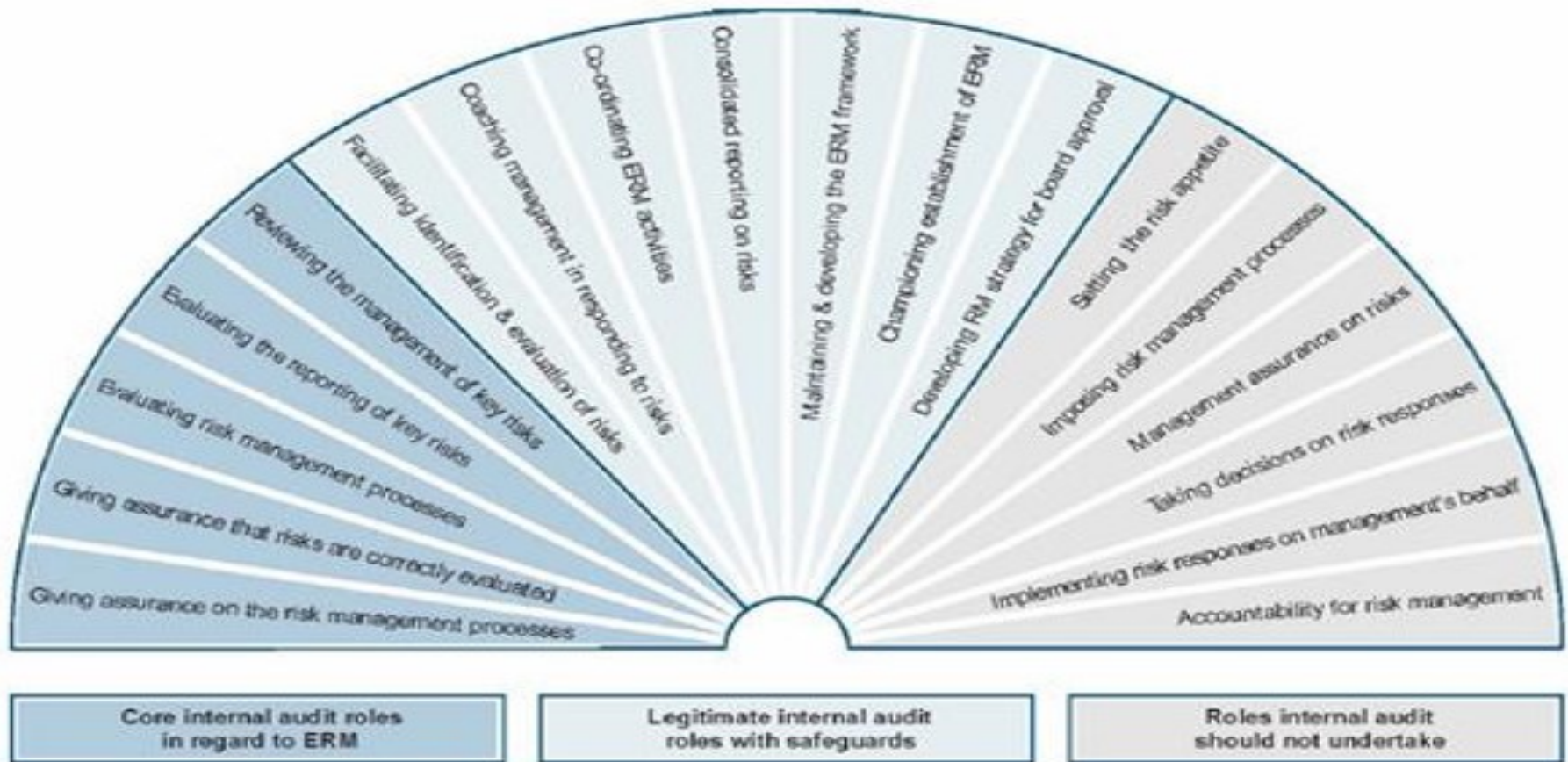
FY2020 – 2021

TDSB INTERNAL AUDIT PLAN

In addition to the items from the previous slide, IAM is also supporting the Enterprise Risk Management (ERM) Initiative at the TDSB.

- IAM will be following the Institute of Internal Auditors' guidance with respect to ERM involvement to ensure independence is maintained.
- IAM has already created a database of all policies, procedures, guidelines etc. available on the TDSB intranet to help facilitate control discussions.

Internal Audit Role in ERM



UTILIZATION OF ERM IN AUDIT PLANNING

- Once the ERM Risk Register is populated, IAM will:
 - Work with Management to validate effectiveness of mitigating controls, assisting the Risk Department in calculating 'Net' Risk
 - Utilize the final risk register to drive future audit plans by focusing on high risk items.
 - Work with Management to help identify emerging risks and effectiveness of existing mitigation strategies.

ADMINISTRATIVE WORK PLAN

- In addition to the planned engagements, IAM will also be implementing an administrative work plan to increase value delivery to the Audit Committee, specifically for the items mentioned in the Committee Self Assessment:
 - Continuing Education Program: Work with Management to identify opportunities for Committee Members, in addition to the annual PSAS update.
 - Comparison against other DSB's: Benchmarking Review of GTA DSB's was performed by GTA RIAT; the report is being drafted and will be presented in December 2020.
 - Monitoring: In addition to reports from Compliance, Educational Partnerships, Whistleblower, Insurance & Risk; additional reporting relating to statutory filings and requirements in addition to adherence to Code of Conduct will be developed

FEEDBACK

- Audit Committee thoughts and feedback are requested and appreciated to address the higher risk items faced within the Board as well as to meet the needs of the Committee.



Regional Internal Audit Team (RIAT) Engagement and Status Update

To: Audit Committee

Date: 21 September, 2020

Report No.: 09-20-3940

Strategic Directions

- Allocate Human and Financial Resources Strategically to Support Student Needs

Recommendation

It is recommended that the Regional Internal Audit Team (RIAT) Engagement and Status Update be received.

Context

The Greater Toronto and Area Regional Internal Audit Team (GTA RIAT) provides internal audit services to the six district school boards in the GTA with a focus on enterprise level activities. The appendix provides status updates to scheduled engagements and follow-up reports as of September 2020.

Action Plan and Associated Timeline

For reporting purposes only.

Resource Implications

Not applicable.

Communications Considerations

Included in public Audit Committee minutes.

Board Policy and Procedure Reference(s)

O.Reg 361/10 is applicable.

Appendices

- Appendix A: GTA RIAT September 2020 Update

From

Paula Hatt, Senior Manager, Regional Internal Audit Team at paula.hatt@ycdsb.on.ca
or 416-937-2544

Regional Internal Audit Team (RIAT) Update for TDSB

2018-19 Audit Plan Update:

Audit Report Name	Report Issuer	Status	Confirmed Fieldwork Start Date	Audit Report Date	Date Tabled at Audit Committee
Recruiting and Hiring	RIAT	Completed	Oct-18	Nov-18	Mar-19
Professional Development	RIAT	Reporting	Dec-19	TBD	TBD
Review of Logical Security Access Management follow-up	RIAT	Completed	Oct-18	Nov-18	Mar-19
RIAT Risk Assessment & Audit Plan	RIAT	Completed	Feb-19	Dec-19	Dec-19

Update on outstanding engagements:

- Professional Development – A draft report was provided to management and preliminary responses have been received. The RIAT requires some additional clarification on these responses in order to finalize the report. It is expected that the report will be finalized in early October.

2019-20 Audit Plan Update:

Audit Report Name	Report Issuer	Status	Confirmed Fieldwork Start Date	Audit Report Date	Date Tabled at Audit Committee
Programming and Staff Utilization Review (Benchmarking)	RIAT	Fieldwork	Apr-20	TBD	TBD
Transportation	RIAT	Planning	TBD	TBD	TBD
Follow-up Activities	RIAT	Planning	TBD	TBD	TBD

Programming and Staff Utilization Review – Fieldwork is currently underway for this engagement. The Board has provided the RIAT with the data requested. Once data from all participating Boards (TDSB, Peel DSB, York Region DSB and Dufferin-Peel Catholic DSB) has been gathered, the RIAT will review and compile the metrics into a draft report.

Transportation – As TDSB and Toronto Catholic DSB (TCDSB) operate a joint consortium, the RIAT has reached out to TCDSB, at the TDSB Audit Committee's request, to discuss the possibility of concurrent audits covering both Boards and the consortium. As a response has not yet been received as of the date of this report (September 14, 2020), a verbal update will be provided to the Audit Committee.

Follow-up Activities – The RIAT has compiled a list of audit findings from all RIAT reports issued to the Board. As a next step, the RIAT will reach out to management to obtain the status of these findings (i.e. all findings that have not previously been confirmed closed through follow-up testing). Future follow-up work will be determined based on this update.

2020-21 Audit Plan

The table below outlines the engagements included in the 2020-21 Audit Plan, as presented to the Audit Committee in December 2019. Given an overall delay in the completion of the 2019-20 RIAT plan due to COVID-19, timing for these engagements will be determined in late fall 2020.

Engagement	Preliminary Objective/Scope
Accounts Payable and Expense Audit	<p>Using a data analysis tool, analyze accounts payable and expense data to identify transactions and other areas for further examination (e.g. duplicate vendors, unusual payments, unusual patterns, non-compliance with board policies, etc.).</p> <p>Test areas identified to assess controls in place and identify areas for improvement.</p>
Construction Management Audit	<p>Assess the processes and key internal controls related to construction management for capital projects, including:</p> <ul style="list-style-type: none"> • Project planning and scheduling • Architect/vendor procurement and selection • Communication and management reporting • Managing project risks, scope and change controls • Quality control and service delivery • Cost and financial management • Construction phase closing
Follow-up	Follow-up work will be selected based on the status update of previous audit findings.



Audit Committee O.Reg 361/10 Requirements – Work Tracker

To: Audit Committee

Date: 21 September, 2020

Report No.: 09-20-3948

Strategic Directions

- Transform Student Learning

Recommendation

It is recommended that the Audit Committee O.Reg 361/10 Requirements – Work Tracker be received.

Context

This work tracker is a standing item on all Audit Committee agendas. It aims to provide Audit Committee members with a checklist of the O.Reg 361/10 requirements and to assist with the planning of Audit Committee activities and meeting agendas.

Action Plan and Associated Timeline

For reporting purposes only.

Resource Implications

Not Applicable.

Communications Considerations

Included in public Audit Committee minutes.

Board Policy and Procedure Reference(s)

N/A – O.Reg 361/10 is applicable.

Appendices

- Appendix A: Audit Committee O.Reg 361/10 Requirements – Work Tracker 20/21

From

Wasif Hussain, Internal Audit Manager, at wasif.hussain@tdsb.on.ca or at 416-393-0491.

Appendix A: 2020-21 Fiscal Year Proposed Audit Committee Meeting Schedule & Agenda Topics

Category	Audit Committee Agenda Items	Meeting Date				Comments: *March & June 2021 dates are propped.
		Sept 21/20	Dec 7/20	Mar 22/21*	June 21/21*	
	Ministry Amendments					
Ministry	Audit Committee Regulation 361/10 Amendments	✓				No changes to regulation
	External Reports					
Deloitte	Year End Audited Financial Statements - FY2018/19					To be presented Dec 2020
Deloitte	7 Month Accountants Report					To be presented Jun 2021
OAGO	Auditor General of Ontario IT Value for Money Audit - Education Sector	✓				Follow Up Apr 2020, awaiting OAGO reporting
OAGO	Auditor General of Ontario Curriculum Value for Money Audit - Education Sector					Audit in progress - Updates to be provided Dec 2020
	Regional Internal Audit Team					
RIAT	Regional Internal Audit Team Status and Audit Plan Updates	✓				
	TDSB Internal Audit Department					
TDSB IA	Internal Audit Department and Audit Plan Updates	✓				
TDSB IA	Mobile Device Usage Monitoring Process Review					To be presented Dec 2020
TDSB IA	One Time Vendor Audit					To be presented Mar 2021
TDSB IA	FY2019-20 PCard Usage					To be presented Dec 2020
TDSB IA	Construction Contractor Spend Analysis	✓				
TDSB IA	Engagement & Investigations Update	✓				Presented in Private
	Review of Policies and Procedures					
Ethics & Compliance	Overview of Whistleblower Program and related statistics	✓				
Ethics & Compliance	Overview of Compliance program and related statistics	✓				
	Other					

Appendix A: 2020-21 Fiscal Year Proposed Audit Committee Meeting Schedule & Agenda Topics

Category	Audit Committee Agenda Items	Meeting Date				Comments: *March & June 2021 dates are proposed.
		Sept 21/20	Dec 7/20	Mar 22/21*	June 21/21*	
Admin	Election of Committee Chair	✓				Motion to extend PY Chair with election after Organizational Board
Annual Report	2019-2020 Audit Committee Annual Report to the Ministry	✓				
Annual Report	Educational Partnership Annual Update	✓				
Annual Report	Insurance & Risk Update	✓				
Training & Education	Audit Committee New Member Orientation / Refresher					To be presented Dec 2020
Training & Education	Audit Committee Professional Development & Continuing Education					PSAS Update session provided June 2021

The purpose of this schedule is to provide Audit Committee members with an overview of O.Reg 361/10 requirements and to assist them with planning their annual activities and meeting agendas.

O Reg. 361/10 Ref	Action / Responsibility	Meeting Date				Comments
		Sept 21/20	Dec 7/20	Mar 22/21	June 21/21	
s.3	Composition of an Audit Committee/Eligibility of Members					
s.3 (1)	Shall consist of four board members and three persons who are not board members.	✓				External Member term expiring, motion to initiate search submitted
s.5 (1)	Each board shall have a selection committee for purpose of identifying non-board members as potential candidates for appointment to the audit committee.					Selection Committee in place, new external member required Jan 2021
s.6	Chair of the audit committee					
s.6(1)	(1) At the first meeting of the Audit Committee in each fiscal year, the members of the committee shall elect the chair for the fiscal year from among members appointed to the committee.	✓				Motion to extend PY Chair with election after Organizational Board
s.7	Term of appointment					

Appendix A: 2020-21 Fiscal Year Proposed Audit Committee Meeting Schedule & Agenda Topics

Category	Audit Committee Agenda Items	Meeting Date				Comments: *March & June 2021 dates are proposed.
		Sept 21/20	Dec 7/20	Mar 22/21*	June 21/21*	
s.7(1)	(1) Are board members appointed in accordance with the bylaws.	✓				
s.7(2)	(2) Are non board members appointed for a period not exceeding three years.	✓				
s.9	Duties of an Audit Committee					
s.9 (1)	Financial Reporting:					
	(1) Review with the director of education, a senior business official and the external auditor the board's financial statements regarding:					Presented Dec 2020
	i. Relevant accounting and reporting practices and issues.					
	ii. Complex or unusual financial and commercial transactions of the board.					
	iii. Material judgments and accounting estimates of the board.					
	iv. Departures from the accounting principles published from time to time by the Canadian Institute of Chartered Accountants that are applicable to the board.					
	(2) Before the annual external audit results are submitted to the board, has the audit committee reviewed with the director of education, a senior business official and the external auditor:					Presented Dec 2020
	i. the results of the annual external audit,					
	ii. difficulties encountered in the course of the external auditor's work, including any restrictions or limitations on the scope of the external auditor's work or on the external auditor's access to required information,					
	iii. significant changes the external auditor made to the audit plan in response to issues that were identified during the audit, and					
	iv. significant disagreements between the external auditor and the director of education or a senior business official and how those disagreements were resolved.					
	3. To review the board's annual financial statements and consider whether they are complete, consistent with any information known to the audit committee members and reflect accounting principles applicable to the board.					
	4. Has the audit committee considered it appropriate to recommend, that the board approves the annual audited financial statements.					
	5. Review with the director of education, a senior business official and the external auditor all matters that the external auditor is required to communicate to the audit committee under generally accepted auditing standards.					

Appendix A: 2020-21 Fiscal Year Proposed Audit Committee Meeting Schedule & Agenda Topics

Category	Audit Committee Agenda Items	Meeting Date				Comments: *March & June 2021 dates are proposed.
		Sept 21/20	Dec 7/20	Mar 22/21*	June 21/21*	
	6. Review with the external auditor material written communications between the external auditor and the director of education or a senior business official.					
	7. To ask the external auditor about whether the financial statements of the board's reporting entities, if any, have been consolidated with the board's financial statements.					
	8. To ask the external auditor about any other relevant issues. O. Reg. 361/10, s. 9 (1).					
s. 9 (2)	Internal Controls:					
	(1) Review the overall effectiveness of the board's internal controls.	✓				Annual reports received from Whistleblower, Compliance, Educational Partnerships
	(2) Review the scope of the internal and external auditor's reviews of the board's internal controls, any significant findings and recommendations by the internal and external auditors and the responses of the board's staff to those findings and recommendations.	✓				
	(3) Discuss with the board's officials the board's significant financial risks and the measures the officials have taken to monitor and manage these risks.	✓				
s. 9 (3)	Duties to internal auditor:					
	1. Review the internal auditor's mandate, activities, staffing and organizational structure with the director of education, a senior business official and the internal auditor.	✓				
	2. Make recommendations to the board on the content of annual or multi-year internal audit plans and on all proposed major changes to plans.	✓				TDSB IA 20/21 audit plan - presented Sept 2020. RIAT 2019/20-2021/22 draft audit plan presented May 2019, finalized Dec 2019
	3. Ensure there are no unjustified restrictions or limitations on the scope of the annual internal audit.	✓				No restrictions or limitations to scope encountered in the year
	4. 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.	✓				Reviewed TDSB IA performance Sept 2020
	5. Review the effectiveness of the internal auditor, including the internal auditor's compliance with the document <i>International Standards for the Professional Practice of Internal Auditing</i> , as amended from time to time, published by The Institute of Internal Auditors and available on its website.	✓				TDSB IA assessment by the AC conducted in Sept 2020

Appendix A: 2020-21 Fiscal Year Proposed Audit Committee Meeting Schedule & Agenda Topics

Category	Audit Committee Agenda Items	Meeting Date				Comments: *March & June 2021 dates are proposed.
		Sept 21/20	Dec 7/20	Mar 22/21*	June 21/21*	
	6. Meet on a regular basis with the internal auditor to discuss any matters that the audit committee or internal auditor believes should be discussed.	✓				Teleconference with Chair of Committee / designate prior to every meeting
	7. Review with the director of education, a senior business official and the internal auditor,					
	i. significant findings and recommendations by the internal auditor during the fiscal year and the responses of the board's staff to those findings and recommendations,	✓				Audit status, recommendations and Mgmt responses are summarized at each meeting.
	ii. any difficulties encountered in the course of the internal auditor's work, including any restrictions or limitations on the scope of the internal auditor's work or on the internal auditor's access to required information, and					No restrictions or limitations to scope encountered in the year
	iii. any significant changes the internal auditor made to the audit plan in response to issues that were identified during the audit.	✓				FY2020-21 Audit Plan reflects environmental changes
s. 9 (4)	Duties to external auditor:					
	1 Review at least once in each fiscal year the performance of the external auditor and make recommendations to the board on the appointment, replacement or dismissal of the external auditor and on the fee and fee adjustment for the external auditor.					Service Plan to be presented in Jun 2021
	2. Review the external auditor's audit plan, including,					
	i. the external auditor's engagement letter,					To be presented in Dec 2020
	ii. how work will be co-ordinated with the internal auditor to ensure complete coverage, the reduction of redundant efforts and the effective use of auditing resources, and	✓				Work performed is coordinated with TDSB IA, every Fall.
	iii. the use of independent public accountants other than the external auditor of the board.					Not used to date
	2.1 To make recommendations to the board on the content of the external auditor's audit plan and on all proposed major changes to the plan.					Service Plan to be presented in Jun 2021
	3. Review and confirm the independence of the external auditor.					To be presented in Dec 2020
	4. Meet on a regular basis with the external auditor to discuss any matters that the audit committee or the external auditor believes should be discussed.	✓				
	5. Resolve any disagreements between the director of education, a senior business official and the external auditor about financial reporting.					No disagreements noted to date
	6. Recommend to the board a policy designating services that the external auditor may perform for the board and, if the board adopts the policy, to oversee its implementation.					Policy P089 in place

Appendix A: 2020-21 Fiscal Year Proposed Audit Committee Meeting Schedule & Agenda Topics

Category	Audit Committee Agenda Items	Meeting Date				Comments: *March & June 2021 dates are propped.
		Sept 21/20	Dec 7/20	Mar 22/21*	June 21/21*	
s. 9 (5)	Board's Compliance Matters:					
	1. Review the effectiveness of the board's system for monitoring compliance with legislative requirements and with the board's policies and procedures, and where there have been instances of non-compliance, to review any investigation or action taken by the board's director of education, supervisory officers or other persons employed in management positions to address the non-compliance.	✓				Presented by Compliance Team
	2. Review any significant findings of regulatory entities, and any observations of the internal or external auditor related to those findings.					No material findings encountered
	3. Review the board's process for communicating any codes of conduct that apply to board members or staff of the board to those individuals and the board's process for administering those codes of conduct.					Code communicated to all Trustees as part of orientation & AC member orientation - Dec 2020
	4. Obtain regular updates from the director of education, supervisory officers and legal counsel regarding compliance matters.	✓				Presented by Compliance Team & General Counsel as required
	5. Obtain confirmation by the board's director of education and supervisory officers that all statutory requirements have been met.	✓				Presented by Compliance Team
s. 9 (6)	Board's risk management:					
	1. Ask the board's director of education, a senior business official, the internal auditor and the external auditor about significant risks, to review the board's policies for risk assessment and risk management and to assess the steps the director of education and a senior business official have taken to manage such risks, including the adequacy of insurance for those risks.	✓				Annual Insurance & Risk report. ERM Initiative presented Jun 2020
	2. Perform other activities related to the oversight of the board's risk management issues or financial matters, as requested by the board.					Not exercised to date
	3. Initiate and oversee investigations into auditing matters, internal financial controls and allegations of inappropriate or illegal financial dealing.	✓				See IA update for list of investigations
s. 9 (7)	(7) Duty to report to the board annually (and at any other time that the board may require), on the committee's performance of its duties.	✓				AC Board Report Sept 2020
s. 9 (8)	(8) Make all reasonable efforts to ensure that a copy of this Regulation is posted on the board's website.					Reference to the Regulation is included in the Boards Website
s. 10	Powers of an audit committee					
	Has the audit committee exercised any of the following powers:					

Appendix A: 2020-21 Fiscal Year Proposed Audit Committee Meeting Schedule & Agenda Topics

Category	Audit Committee Agenda Items	Meeting Date				Comments: *March & June 2021 dates are proposed.
		Sept 21/20	Dec 7/20	Mar 22/21*	June 21/21*	
	(a) with the prior approval of the board, retain counsel, accountants or other professionals to advise or assist the committee;					Not exercised to date
	(b) meet with or require the attendance of board members, the board's staff, internal or external auditor or legal counsel or representatives from a reporting entity of the board at meetings of the committee, and require such persons or entities to provide any information and explanation that may be requested;	✓				
	(c) where the committee determines it is appropriate, meet with the board's external or internal auditor, or with any staff of the board, without the presence of other board staff or board members, other than board members who are members of the committee;	✓				In Camera sessions held with the Internal & External Auditor as well as with Staff to discuss sensitive items
	(d) require the board's internal or external auditor to provide reports to the committee; and	✓				
	(e) have access to all records of the board that were examined by the internal or external auditor.	✓				
s. 11	Meetings					
s. 11 (1)	(1) An audit committee of a board shall meet at least three times in each fiscal year at the call of the chair of the committee, and at such other times as the chair considers advisable.	✓				
s. 11 (2)	(2)The first meeting of the audit committee in each fiscal year after the 2011 year shall take place no later than September 30.	✓				
s. 11 (3)	(3) Each member of the audit committee has one vote.	✓				
s. 11 (4)	(4) The audit committee shall make decisions by resolution.	✓				
s. 11 (5)	(5) In the event of a tie vote, the chair is entitled to cast a second vote.					No tie votes noted
s. 11 (6)	(6) A majority of the members of the audit committee that includes at least one member who is not a board member constitutes a quorum for meetings of the committee.	✓				
s. 11 (7)	(7) The chair of the audit committee shall ensure that minutes are taken at each meeting and provided to the members of the committee before the next meeting.	✓				
s. 12	Codes of Conduct					

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Category	Audit Committee Agenda Items	Meeting Date				Comments: *March & June 2021 dates are proposed.
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	Any code of conduct of the board that applies to board members also applies to members of the audit committee who are not board members in relation to their functions, powers and duties as members of the committee.					Included in Training Session - Dec 2020.
s.13	Remuneration and compensation					
s.13(1)	(1) A person shall not receive any remuneration for serving as a member of the audit committee.	✓				
s.13(2)	(2) Subsection (1) does not preclude payment of an honorarium under section 191 of the Act that takes into account the attendance of a board member at an audit committee meeting.					Policy P074 in place
s.13(3)	(3) A board shall establish policies respecting the reimbursement of members of its audit committee for expenses incurred as members of the committee.					Policy P016 in place
s.13(4)	(4) A board shall reimburse members of its audit committee for expenses incurred as members of the committee in accordance with the policies referred to in subsection (3).					Policy P016 in place
s. 14	Declaration of conflicts					
s.14(1)	(1) Has each audit committee member submitted a written declaration to the chair declaring whether he or she has a conflict of interest (as described in subsection 4 (2)), when he or she was appointed for the first time and at the first meeting of the committee in each fiscal year.	✓				In the first meeting of fiscal year, any conflicts are documented in the meeting minutes
s.14(2)	(2) A member of an audit committee who becomes aware after his or her appointment that he or she has a conflict of interest, as described in subsection 4 (2), shall immediately disclose the conflict in writing to the chair.					No conflicts declared to date
s.14(3)	(3) If a member or his or her parent, child or spouse could derive any financial benefit relating to an item on the agenda for a meeting, the member shall declare the potential benefit at the start of the meeting and withdraw from the meeting during the discussion of the matter and shall not vote on the matter.					No conflicts declared to date
s.14(4)	(4) If no quorum exists for the purpose of voting on a matter only because a member is not permitted to be present at the meeting by reason of subsection (3), the remaining members shall be deemed to constitute a quorum for the purposes of the vote.					No conflicts declared to date
s.14(5)	(5) If a potential benefit is declared under subsection (3), a detailed description of the potential benefit declared shall be recorded in the minutes of the meeting.					No conflicts declared to date
s.15	Reporting					

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s. 15(1)	(1) The audit committee shall submit to the board on or before a date specified by the board an annual report that includes,					
	(a) any annual or multi-year audit plan of the board's regional internal auditor;	✓				2019/20 Annual Report submitted to the Board in Sept 2020
	(b) a description of any changes made to a plan referred to in clause (a) since the last report of the committee;					No changes
	(c) a summary of the work performed by the regional internal auditor since the last annual report of the committee, together with a summary of the work the auditor expected to perform during the period, as indicated in the plan referred to in clause (a); and	✓				
	(d) a summary of risks identified and findings made by the regional internal auditor.	✓				
	(e) a summary of enrolment audits planned by internal auditor.	✓				FY19/20 - 16 Enrolment audits completed, presented in June 2020
s. 15(2)	(2) A board who receives a report under subsection (1) shall submit a copy of it to the Minister in each fiscal year on or before a date specified by the Minister.	✓				Issued to the Board Sept 2020, to issued to EDU in Oct 2020.
s. 15(3)	(3) An audit committee of a board shall submit a report to the board in each fiscal year on or before a date specified by the board, and at any other time as may be requested by the board, that includes					
	(a) a summary of the work performed by the committee since the last report;	✓				Issued to the Board Sept 2020, to issued to EDU in Oct 2020.
	(b) an assessment by the committee of the board's progress in addressing any findings and recommendations that have been made by the internal or external auditor;	✓				
	(c) a summary of the matters addressed by the committee at its meetings;	✓				
	(d) the attendance record of members of the committee; and	✓				
	(e) any other matter that the committee considers relevant.	✓				

Acknowledgement of Traditional Lands

We acknowledge we are hosted on the lands of the Mississaugas of the Anishinaabe (A NISH NA BEE), the Haudenosaunee (HOE DENA SHOW NEE) Confederacy and the Wendat. We also recognize the enduring presence of all First Nations, Métis and Inuit peoples.

Reconnaissance des terres traditionnelles

Nous reconnaissons que nous sommes accueillis sur les terres des Mississaugas des Anichinabés (A NISH NA BAY), de la Confédération Haudenosaunee (HOE DENA SHOW NEE) et du Wendat. Nous voulons également reconnaître la pérennité de la présence des Premières Nations, des Métis et des Inuit."

Committee Mandate

To ensure compliance with the Ministry of Education Act 253.1 (1) and Ontario Regulation 361/10 and to assist the Board in fulfilling its oversight responsibilities for the financial reporting process, the system of internal controls, risk management and the audit processes, including internal audits, external audits and the annual financial audit.



Our Mission

To enable all students to reach high levels of achievement and well-being and to acquire the knowledge, skills and values they need to become responsible, contributing members of a democratic and sustainable society.

We Value

- Each and every student's interests, strengths, passions, identities and needs
- A strong public education system
- A partnership of students, staff, family and community
- Shared leadership that builds trust, supports effective practices and enhances high expectations
- The diversity of our students, staff and our community
- The commitment and skills of our staff
- Equity, innovation, accountability and accessibility
- Learning and working spaces that are inclusive, caring, safe, respectful and environmentally sustainable

Our Goals

Transform Student Learning

We will have high expectations for all students and provide positive, supportive learning environments. On a foundation of literacy and math, students will deal with issues such as environmental sustainability, poverty and social justice to develop compassion, empathy and problem solving skills. Students will develop an understanding of technology and the ability to build healthy relationships.

Create a Culture for Student and Staff Well-Being

We will build positive school cultures and workplaces where mental health and well-being is a priority for all staff and students. Teachers will be provided with professional learning opportunities and the tools necessary to effectively support students, schools and communities.

Provide Equity of Access to Learning Opportunities for All Students

We will ensure that all schools offer a wide range of programming that reflects the voices, choices, abilities, identities and experiences of students. We will continually review policies, procedures and practices to ensure that they promote equity, inclusion and human rights practices and enhance learning opportunities for all students.

Allocate Human and Financial Resources Strategically to Support Student Needs

We will allocate resources, renew schools, improve services and remove barriers and biases to support student achievement and accommodate the different needs of students, staff and the community.

Build Strong Relationships and Partnerships Within School Communities to Support Student Learning and Well-Being

We will strengthen relationships and continue to build partnerships among students, staff, families and communities that support student needs and improve learning and well-being. We will continue to create an environment where every voice is welcomed and has influence.