

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.