

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

### A. TDSB Internal Audit Management

The FY2020-21 TDSB Internal Audit Plan was presented to the Audit Committee in the September 2020 meeting, addressing risks presented by the pandemic. Internal Audit Management is in the process of working on the engagements proposed for the first semester with Occupational Health & Safety, under Facility Services, presenting School Re-Opening protocols developed in conjunction with Toronto Public Health. School audits will be conducted remotely and will focus on school banking, finances and enrolment; fulsome school audits will resume when operations normalize.

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

#### Office of the Auditor General of Ontario

##### OAGO IT Value For Money Audit

- The Office of the Auditor General of Ontario performed a follow up audit of the 2018 Value for Money audit report relating to information technology at the school level, from late spring to early fall 2020. The follow up focused on the nine recommendations directed to School Boards from the original report. Of the nine school board recommendations, six recommendations have been or are in the process of being fully implemented. Three recommendations have been partially implemented due to budgetary constraints. Two of the three recommendations relate to IT disaster recovery and business continuity plans. Although the Board has data back-up protocols and a redundant site at TCDSB, having a dedicated datacentre for DRP is cost prohibitive. One recommendation related to monitoring electronic communications for cyber-bullying. Currently the Board can track cyber-bullying incidents after it has been reported, however the cost of software which will proactively monitor all electronic communications is cost prohibitive. The Board stated that it supports EDU procuring a solution at the provincial level. A partial draft report was sent to the Board, with final reporting anticipated to be released to the public in mid to late December 2020.

##### OAGO Curriculum Value For Money Audit

- In February 2020, the OAGO began a value-for-money audit of the Ministry of Education on curriculum with TDSB being selected as one of the school boards to be visited. Audit fieldwork and draft reporting have been completed; OAGO provided TDSB a partial draft in November, with only two recommendations applicable to school boards (enhancing learning plan reviews to include sample lesson plans and assessing textbook purchases at the school level to determine if system wide purchasing would reduce overall textbook acquisition costs). TDSB is developing responses to be submitted and we anticipate the final report will be issued in Spring 2021.

**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. September 2020 to August 2021 TDSB internal audits in process, completed & planned**

Engagement	Description	File Status
<b>Mobile Device Usage Monitoring Process Review</b>	With 4,100+ mobile devices being owned by the Board, the review will focus on procedures, monitoring and oversight	<b><u>Status Update:</u></b> 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 November 2020, Management has indicated that additional time is required as many devices have yet to be switched to the new provider.
<b>One Time Vendor Audit</b>	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.	<b><u>Completed:</u></b> IAM reviewed one-time trade vendor transactions from September 2018 to February 2020. One-time trade vendor spend accounted for 1.1% of total spend during the period under review. The greatest risk in using One-Time trade vendors is that due diligence procedures are not conducted, which may result in goods / services being delivered to students by vendors who do not meet qualifications, clearances or insurance requirements. It should be noted that in many situations, the transaction with vendors not on approved lists were initiated by the cost centre owner and the good / service was often delivered prior to AP or PS involvement.
<b>FY2019-20 PCard Usage</b>	Management requested a broader scope PCard audit to capture all cardholders for FY2019-20 to help	<b><u>Status Update:</u></b> Downloaded all cardholder statements from September 2019 to May 2020. There has

	determine if controls are working effectively.	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 in draft reporting and anticipated to be completed in Winter 2020.
<b>TPH &amp; TDSB Re-Opening Presentation</b>	Given the operational risks associated with operating a public facility during a pandemic, IA worked with TDSB Occupational Health & Safety to summarize controls implemented at the school level.	<b><u>Completed:</u></b> Presented to the Committee in December 2020. Presentation summarizes infection prevention and control measures in place, working in conjunction with Toronto Public Health.
<b>School Bank Account Analysis</b>	In lieu of School Operational Audits Reports, given the current environment, Internal Audit will review school banking transactions.	<b><u>Status Update:</u></b> Transactional information has been obtained and compiled. Internal Audit is in the process of analyzing the data with preliminary reporting expected to be completed by Winter 2020.
<b>Enrolment Audit</b>	In lieu of School Operational Audits Reports, given the current environment, Internal Audit will be conducting enrolment audits, specifically focusing on virtual schools.	<b><u>Status Update:</u></b> Engagement scheduled to being February 2021.
<b>School Cash Online Review</b>	In lieu of School Operational Audits Reports, given the current environment, Internal Audit will be conducting a review of School Cash Online with a focus on school generated funds and utilization thereof.	<b><u>Status Update:</u></b> Engagement scheduled to being February 2021.
<b>Student Issued Device Management Review</b>	In lieu of School Operational Audits Reports, given the current environment, Internal Audit will be reviewing the controls in place for student issued device management.	<b><u>Status Update:</u></b> Engagement scheduled to being February 2021.