

Regional Internal Audit Team (RIAT) Update for TDSB

2018-19 Audit Plan Update

Engagement	Status	Fieldwork Start Date	Report Date	Date Tabled at Audit Committee
Professional Development	Complete	Dec-19	Nov-20	Dec-20

The final engagement outstanding from the 2018-19 Regional Internal Audit plan is the Professional Development Audit. This audit report has been issued and will be presented at the December 2020 Audit Committee meeting.

2019-20 Audit Plan Update

Engagement	Status	Fieldwork Start Date	Report Date	Date Tabled at Audit Committee
Programming and Staff Utilization Review (Benchmarking)	Fieldwork	Apr-20	TBD	TBD
Transportation	See below	TBD	TBD	TBD
Follow-up Activities	Planning	TBD	TBD	TBD

- Programming and Staff Utilization Review – The majority of the information requested from the four participating Boards (TDSB, Peel DSB, York Region DSB and Dufferin-Peel Catholic DSB) has been received. The RIAT is currently reviewing this data and compiling the metrics into a draft report.
- 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.

Status of Transportation Audit:

At the request of the TDSB Audit Committee, the RIAT reached out to the Toronto Catholic District School Board (TCDSB) to explore the possibility of concurrent transportation audits covering both Boards and the consortium. A discussion took place at the TCDSB Audit Committee meeting on September 30, 2020. However, the TCDSB Audit Committee declined to make changes to their approved audit plan as it captured other areas of higher risk / priority.

The consortium agreement was then reviewed to determine if a Right-to-Audit clause was included that would allow an audit to proceed. However, no such clause was included.

Given the above, a transportation audit would be limited to TDSB-specific activities. As the Audit Committee did not feel that a one-sided audit would be of sufficient value, the RIAT recommends that the transportation audit be cancelled and replaced by an audit of another area.

In selecting and approving a replacement audit, the following options should be considered:

- In December 2019, a list of eight potential audits for inclusion in the RIAT three-year audit plan was presented to the Audit Committee, ranked based on feedback from other Board Committees. The six engagements approved by the Audit Committee (two per year) were items ranked from one to six on this list. The two audits not selected were Privacy (ranked 7th) and IT Cloud Strategy (ranked 8th), one of which could be chosen at this time. Privacy audits are being conducted at the other five Boards in the Toronto & Area Region over the next two years.
- There is also an opportunity to select another functional area that has emerged as a higher risk since the risk assessment was presented in December 2019.

RIAT Recommendation: The RIAT recommends that the Audit Committee approve a privacy audit given increased risk due to a remote workforce and virtual learning. In addition, multiple privacy audits will allow the RIAT to share observations and leading practices throughout the region.

The timing of the audit selected will be discussed with the Audit Committee (i.e. 2020-21 or 2021-22).

2020-21 Audit Plan

Engagement	Status	Fieldwork Start Date	Report Date	Date Tabled at Audit Committee
Accounts Payable & Expense	Planning	Jan-21	TBD	TBD
Construction Management	Not Started	TBD	TBD	TBD
Follow-up Audit - TBD	Not Started	TBD	TBD	TBD

- Accounts Payable and Expense Audit – The RIAT is currently planning this engagement. Fieldwork is expected to begin in January 2021.
- Construction Management – This audit is tentatively planned for spring 2021.
- Follow-up – Follow-up audit will be selected based on the status update of previous audit findings. This engagement is tentatively planned for June 2021.