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Audit Committee

Draft Minutes

21 September 2020

An electronic meeting of the Audit Committee was convened at 4:10 p.m. on Monday, 21 September 2020, with James Li presiding.

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

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

The following individuals were present in the audience: Daniel Nortes, Craig Snider, Mun Shu Wong, Tyler Raponi, Elsie Ikhariale, Wasif Hussain, Estamir Hernandez, Rita Simmons, Rosalee Bender, Leola Pan, Peter Chang, Paula Hatt, Sandy Spyropoulos, Kathy Witherow, Marla Fowler, Manon Gardner, Andrew Gold, Marisa Chiu, Uton Robinson, Carlene Jackson, Alexander Brown, Trixie Doyle

1. Approval of the Agenda

With the permission of the meeting and on motion of Trustee Aarts & 2nd by Mark Hughes the agenda was amended to include an item – Election of the Committee Chair

The motion was carried

Trustee Pilkey moved & 2nd by Mark Hughes: **That the amended agenda be approved**

The motion was carried.

2. Declarations of Possible Conflict of Interest

No conflicts were declared.

3. Chairs Update

With the Chair remarked that two of the current Trustee members are coming up for renewal, and appointment to the committee. The Chair also indicated that training is currently being planned for members in the fall. The Chair also extended a welcome to Mary Preece as this meeting marked her first as a member of the Audit Committee.

4. Election of the Chair

Trustee Pilkey moved & 2nd by Ian Mackay that James Li remain as Chair of the Audit Committee until the Organizational Meeting of the Board on November 16, 2020

The motion was carried.

5. Approval of Meeting Minutes

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Ian Mackay moved & 2nd by Mary Preece approval of the meeting minutes of **June 22, 2020**
The motion was carried.

6. Annual Audit Committee Report to the Board of Trustees and Ministry of Education as per Ontario Regulation 361/10 and Committee Self-Assessment [3949]

The Committee considered a report from staff (see AC:054A, page 7) presenting an update on the Annual Audit Committee Report per Ontario Regulation 361/10 and Committee Self-Assessment. This item was presented to the committee by the following staff: Wasif Hussain. The Committee heard and discussed:

- A question to staff was asked about the implications of an excursion form being returned mean in terms of risk. Staff remarked that an electronic approval process has been launched to capture the paperwork associated with excursions. Staff indicated that previously such a process was not possible.

Trustee Aarts moved & 2nd by Mark Hughes: **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.**

The motion was carried.

7. Annual Educational Partnership Update [3951]

The Committee considered a report from staff (see AC:054A, page 25) presenting a status update on Education Partnerships. This item was presented to the committee by the following staff: Uton Robinson & Rosalee Bender. The Committee heard and discussed:

- A question was asked about the approach and methodology taken to secure data associated with partnership participants. In response staff indicated that the privacy, cyber safety, and legal departments have all been consulted in developing associated processes that are being followed. A secure link and parent/guardian consent is required prior to engaging.
- Committee asked about what process there is for the review by the school prior to an engagement. Staff indicated that as these are approved providers via the TDSB partnership office, that there is no direct requirement currently needed to seek further approval - decision making is at the school level.

Trustee Pilkey moved & 2nd by Trustee Aarts: **That the presentation of the TDSB Educational Programming Partnerships be received.**

The motion was carried.

8. External Audit Committee Member: Recruitment [3954]

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The Committee considered a report from staff (see AC:054A, page 45) presenting the Audit Committee external member recruitment. 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.

Mary Preece moved & 2nd by Trustee Aarts; **That the Board approve the recruitment of an external member to the Audit Committee for a three-year term beginning 31 January 2021.**

The motion was carried.

9. Annual Compliance Program Update [3950]

The Committee considered a report from staff (see AC:054A, page 47) presenting a status update on the Audit Compliance Program. This item was presented to the committee by the following staff: Kathy Witherow, Andrew Gold, and Rita Simmons. The Committee heard and discussed:

- Staff were asked to outline what happens when an employee simply does not complete their compliance training. In response staff remarked that the biggest challenge is with casual workers as opposed to the permanent workforce. It was further remarked that until all mandatory training is completed – the employee cannot work.
- A question was asked as to whether the employee participation rate; year over year has increased. Staff stated that the rate has increased year over year. It was indicated that follow-up efforts have made a large difference. The new learning management system has taken out the manual process for supervisory staff to follow-up with their staff, further supporting compliance efforts.
- The committee asked what they would attribute the categories where permanent staff compliance is below 70%. Staff remarked that part of the explanation relates to in person training that is carried out; but the employee following the training neglects to affirm they have completed it. This is then reported as non-compliance.
- The committee asked if COVID training compliance is also being measured. Staff responded and confirmed that COVID training is also being tracked for compliance.

Ian MacKay moved & 2nd by Mark Hughes; **That the Annual Compliance Program update be received.**

AND

Ian MacKay moved & 2nd by Trustee Aarts; **That enforcement of strict compliance measures be followed as it relates to COVID-19 compliance training requirements.**

The motion was carried.

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10. Annual Whistleblower Update [3953]

The Committee considered a report from staff (see AC:054A, page 65) presenting the TDSB Whistleblower Program. This item was presented to the committee by the following staff: Andrew Gold & Marla Fowler. The Committee heard and discussed:

- The committee asked for staff to comment on how the public is informed about the whistleblower hotline. Staff indicated that the link to the hotline has been moved to the public website landing page.
- A question was asked about whether other boards have a whistleblower policy and how do our numbers compare. Staff indicated that other boards do have a process in place, but staff were unable to comment about the specifics of their systems or how TDSB numbers compare to other school boards.
- The committee asked if staff would undertake in future reports to present substantiated cases as a percentage. Staff agreed to do this in future reports.
- The committee remarked that it seems that a significant amount of cases are partially substantiated or not substantiated. Staff indicated that in cases where substantiation cannot be established it is because the complainant has not provided adequate information. Follow-up for more information takes place if the whistleblower provides a method to contact them.

Ian MacKay moved & 2nd by Mark Hughes; **That the presentation of the TDSB Whistleblower Program be received**

The motion was carried.

11. Internal Audit Department and Engagement Status Update [3947]

The Committee heard an update from staff (see AC:054A, page 111 on the Internal Audit Department and Engagement Status. This item was presented to the committee by the following staff: Wasif Hussain. The Committee heard and discussed:

- Staff were asked if the value for money audit was on track for reporting to the committee at its December meeting. In response staff indicated that management will be providing the committee with an update at the December meeting.
- A comment was made as to the material value of further p-card audits given the small dollar value associated with purchasing cards.

Ian MacKay moved & 2nd by Mark Hughes; **That the Internal Audit Department and Engagement Status Update, September 2020 be received.**

The motion was carried.

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12. Regional Internal Audit Team (RIAT) Update [3940]

The Committee considered a report from staff (see AC:054A, page 125 on the Regional Internal Audit Team. This item was presented to the committee by the following staff: Paula Hatt. The Committee heard and discussed:

- The committee asked whether the TCDSB had responded yet about the transportation audit. Staff indicated that to date there had not yet been a response received. With respect to scope of the audit, staff indicated that efforts continue to follow up with the TCDSB.

Mary Preece moved & 2nd by Mark Hughes; **That the Regional Internal Audit Team (RIAT) Engagement and Status Update be received.**

The motion was carried.

13. Audit Committee O. Reg 361/10 Requirements – Work Tracker [3948]

The Committee considered a report (see AC:054A, page 129) presenting the work tracker checklist of the O. Reg 361/10 requirements; to assist with the planning of Audit Committee 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

Ian MacKay moved & 2nd 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.

14. Consideration of Private Items

At 6:21 p.m. Trustee Aarts moved & 2nd by Trustee Pilkey: **That the meeting be moved into PRIVATE.**

The motion was carried.

James Li
Chair

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