

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

A. TDSB Internal Audit Management

The FY2021-22 TDSB Internal Audit Plan will be presented to the Audit Committee in the September 2021 meeting. Internal Audit will resume in-school audits, including review of operational controls and we plan on attending schools in October 2021.

We are also working on creating an internal website to better explain school audits, including links to existing procedures and resources.

Our tentative annual audit plan is included as Appendix B, with feedback from the Committee being appreciated to help finalize.

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

Information and Privacy Commissioner, Ontario

Report issued July 2021 re: privacy complaint MC17-52, Appendix C.

Summary: Complaint received from a parent of a TDSB student regarding the use of the Google G-Suite for education services, focusing on the notification and consent regarding use of students' personal information.

The report included 5 recommendations of which TDSB has implemented, including updating the current notice of collection (copy included in registration packages as well). TDSB is also working with Google on enhancing disclosure and communication around potential security concerns as well as significant developments in the scope of G-Suite services or features.

Office of the Auditor General of Ontario

The 2020-21 annual IT update was submitted to the OAGO on March 31st, 2021, we anticipate the OAGO report will be released in early December 2021.

GTA Regional Internal Audit Team Update:

- The RIAT has planned the following engagements over the next three fiscal years in addition to prior year follow-ups:
 - AP & Expenses – FY 20/21 – *In reporting phase*
 - Facility Renewal Management – FY 20/21 – *Fieldwork phase*
 - Strategic Work Force, phase 1 – FY21/22
 - Strategic Work Force, phase 2 – FY21/22

C. September 2021 to August 2022 TDSB internal audits in process, completed & planned

Engagement	Description	File Status
1. Enrolment Audit	In lieu of School Operational Audits Reports, given the current environment, Internal Audit will be conducting enrolment audits,	Completed: Engagement completed and report issued. Financial risks are offset due to a stabilization grant issued by EDU. Operational risks centre

	specifically focusing on virtual schools.	around student engagement and well-being as the audit found a number of students for which follow up was not documented in the SIS. (Appendix D)
2. School Cash Online Review	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.	<u>Completed:</u> Engagement completed and report issued. No systemic issues identified, exceptions noted in the report relate to individual schools with minimal monetary exposure. (Appendix E)
3. Student Issued Device Management Review	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.	<u>Status Update:</u> Engagement is nearing completion and is in the reporting phase. Subsequent to this engagement, IAM is planning on performing substantive testing of device existence and completeness.
4. School Operational Audit	School operational audits are resuming for the 2021-22 school year. We are planning on conducting 1 school audit per Learning Network (SOE) for a total of 25 school audits per semester.	<u>Status Update:</u> First semester schools selected; audit notifications sent. To begin October 4 th , 2021.