



FISCAL 2021-22 TDSB INTERNAL AUDIT PLAN

TDSB Audit Committee – September 28th, 2021

FY2021 – 2022

TDSB INTERNAL AUDIT PLAN

- TDSB Internal Audit focuses on school and process related audits.
 - The *Regional Internal Audit Team* (RIAT) focuses on enterprise / corporate level internal audits.
- IAM will be resuming in-person school audits for the 2021-22 school year in addition to departmental / process related engagements.
- IAM will continue to provide assistance with financial investigations, Principal training programs and coordinating with external entities (Ontario Auditor General, Ombudsman, etc.) where requested.

FY2021 – 2022

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For the current fiscal year, IAM is proposing the following:

- 1st Semester:
 - 25 School Operational Audits, one per Learning Network / SOE, beginning October 4th, 2021
- 2nd Semester:
 - 25 School Operational Audits, one per Learning Network / SOE, beginning February 7th, 2022

FY2021 – 2022

TDSB INTERNAL AUDIT PLAN

IAM would also like to solicit feedback from the Committee with respect to additional engagements, specifically we are proposing the following:

- Cyber Risk Assessment follow up - Testing effectiveness of mitigation strategies for items identified as higher risk based on CRA conducted by IT Security
- PowerSchool SIS data migration
- Legislative compliance reporting process
- Contractual Compliance
 - Vendor privacy protection requirements
 - Billing (i.e. Facility contractor billing according to T&C's)
 - Other as requested
- ERM - Primary and compensating control effectiveness testing as well as validation of mitigation strategies to help inform the risk register (once preliminary risk register is developed)

FEEDBACK

- Audit Committee thoughts and feedback are requested and appreciated to address the higher risk items faced within the Board as well as to meet the needs of the Committee.