

# Audit Committee

## Draft Minutes

28 September 2021

An electronic meeting of the Audit Committee was convened at 4:00 p.m. on Tuesday, 28 September 2021, with Robin Pilkey presiding.

The following committee members were present: Trustees Robin Pilkey (Chair), Michelle Aarts, James Li, and David Smith

The following external members were present: Joyee Chau, Ian MacKay, and Mary Preece

The following individuals were present in the audience: Daniel Nortes, Mun Shu Wong, Wasif Hussain, Marisa Chiu, Audley Salmon, Craig Snider, Shameen Sandhu, Cassandra Alviani-Alvarez, Dave Dumaguing, Marwid Hamid, Pina Colavecchia, Marla Fowler, Andrew Gold, Elizabeth Schaffer, Shirley Chan, Wendy Heis, Paula Hatt, Denise Humphreys, Xie Kim, Tony Rossi, Giovanna De Girolamo, Diana Panagiotopoulos, Hassan Mahmood, Maia Puccetti, Mary Linton, Mary Jane McNamara, Leola Pon, Peter Singh, Jacqueline Spence, Nadira Persaud, Colleen Russell-Rawlins, Elizabeth Addo, Lorraine Linton, Chris Mammolitti, Trixie Doyle

### 1. Approval of the Agenda

Trustee Aarts, seconded by Joyee Chau moved the Approval of the Agenda

The motion was carried.

### 2. Election of Committee Chair

Trustee James Li nominated Robin Pilkey. A vote was taken, and Trustee Robin Pilkey was elected as chair of the Audit Committee.

The motion was carried.

### 3. Declarations of Possible Conflict of Interest

No conflicts were declared.

### 4. Approval of Meeting Minutes

Mary Preece, seconded by Ian MacKay moved approval of the meeting minutes of **June 21, 2021**.

The motion was carried.

### 5. Chairs Update

The Committee was informed that Ian MacKay will not be standing for re-election when his term ends in January 2022. An external search will be conducted to identify a candidate to take Ian's place on the committee, with the process beginning in October 2021.

**6. Annual Audit Committee Report to Ministry of Education and Board**

September 2021 [4158]

The Committee considered a report from staff (see AC:005A, page 7), presenting the annual Audit Committee report to the Ministry of Education and Board. This item was presented to the committee by the following staff: Marisa Chiu & Wasif Hussain. The Committee heard and discussed:

- The committee inquired as to why the work of the Audit Committee was not reported to the Ministry. Staff responded by indicating that the Ministry has prescribed specifically what is to be reported and that what is required does not include the activity of a school board audit committee.
- A question was asked as to whether there is a specific improvement goal that is being sought through the self-assessments. Staff remarked that the optimal goal is to continually improve; but that presently a score of 3.5 has been set as a current objective; given where the organization is at present.
- Staff were asked to comment as to whether there will be action plans with timetables proposed and outlined at the planned February 2022 session for those areas that have scored low. Staff responded by stating that there are action plans for every item. Staff further commented that input and guidance from the committee with respect to areas of focus is welcome. The Chair agreed to undertake to work with staff in this regard.

Trustee Smith seconded by Mary Preece moved: **That the Audit Committee**

**RECOMMENDS that the Annual Audit Committee Report to the Board of Trustees and Ministry of Education as per Ontario Regulation 361/10 be received.**

The motion was carried.

**7. Internal Audit Department and Engagement Status Update September 2021**  
**[4154]**

The Committee considered a report from staff (see AC:005A, page 27), presenting the Internal Audit Department Engagement Status Update. This item was presented to the committee by the following staff: Marisa Chiu and Wasif Hussain. The Committee heard and discussed:

- A question was asked by the committee about privacy complaints and whether these types of reports are being captured via internal audit. Staff indicated that these types of complaints are captured and available through vendor agreements which test to see that privacy requirements are being met.
- Staff were asked if there are any attempts to address issues of health and safety related to COVID-19 (specifically student safety plans for and protocols for in person learning and/or the impact of virtual learning). Staff responded and stated that COVID-19 related protocols have been studied (operational guidelines) and those components that are auditable are being examined. Staff further responded that as it relates to impact of virtual learning – the scope of what is being measured is important to define. Staff agreed to undertake to speak with appropriate teaching and learning personnel who may be able to better respond and bring information that is responsive to this topic to a future meeting. Staff will also share the interim pandemic plan to committee members as well as COVID compliance training. Trustee Aarts also remarked that external studies have been undertaken which look at the Toronto experience.
- A question was asked as to whether there was adequate staff in place to complete the work outlined in the engagement update. Staff responded by saying that there are adequate staff resources to complete what has been outlined.
- Staff indicated that a communication will be forthcoming to solicit committee members input as it relates to going forward; what the audits to focus upon and prioritize should be.
- Staff were asked whether normal safe arrival programs have been reinstated with the start of the new school year – given pupils are back in school buildings. The committee was advised that these protocols have been reinstated and is being followed in the same manner for in person and virtual learners. Additionally the committee heard that staff follow established procedures to ensure those students not engaging are accounted for.

Mary Preece, seconded by Trustee Aarts moved: **That the Internal Audit Department Update – September 2021 be received.**

The motion was carried.

#### **8. Regional Internal Audit Team - Engagement and Status Update September 2021 [4155]**

The Committee considered a report from staff (see AC:005A, page 109), presenting the Regional Internal Audit Team – Engagement and Status Update. This item was presented to the committee by the following staff: Paula Hatt. The Committee heard and discussed:

- Staff were asked when the risk assessment process would be complete. The committee heard that the refresh plan will be available by the last Audit committee of this fiscal year. Trustee committees and audit members will be engaged to gain valuable input and advice.
- The committee sought clarification related to the scope of the school renewal engagement. Staff replied the scope does not include new builds and renovations but only focused upon work that is of a smaller scale and the controls that are used in such engagements (i.e. procurement process, change orders)

Trustee Aarts moved and seconded by Mary Preece; **That the Regional Internal Audit Team (RIAT) Engagement and Status Update be received.**

The motion was carried.

#### **9. New Student Information System Project Update [4153]**

The Committee considered a report from staff (see AC:005A, page 113), presenting the new Student Information System project update. This item was presented to the committee by the following staff: Peter Singh. The Committee heard and discussed:

- In response to a question from the committee staff confirmed that project costs to date are consistent with the originally proposed budget plan and that there is room and flexibility that exists to make offers of employment competitive enough to recruit and retain needed staff resources required to meet projective objectives and timelines.

Ian MacKay moved and seconded by Trustee Aarts; **That the new Student Information System (SIS) update be received for information.**

The motion was carried.

#### **10. Whistleblower Program Annual Report [4159]**

The Committee considered a report from staff (see AC:005A, page 125), presenting the Whistleblower Program Annual Report. This item was presented to the committee by the following staff: Marisa Chiu and Marla Fowler. The Committee heard and discussed:

- A question of clarification was asked about what the difference is between “no cause found” and “unsubstantiated”. Staff advised that unsubstantiated is when a complaint is investigated, and no basis is found for the complaint. No cause found relates to a complaint that relates to a process complaint, where it is determined the staff followed policy or procedure.

- Committee asked if there was room for educating the public on what is and what isn't a valid complaint – could a brochure or FAQ be produced to assist in this way. Staff stated that there are in place current training programs for staff that cover significant areas that could be subject to a complaint. With respect to the public, at times this can be a subject of interpretation on the part of the complainant. Staff also remarked that there has been a shift on who is submitting complaints that is reflected in the numbers this year. It is worthwhile noting that complainants when submitting a complaint have ability to assign it to as many as 3 different categories.

Trustee Smith moved and seconded by Mary Preece: **That the TDSB Whistleblower Program Annual Report be received.**

The motion was carried.

#### **11. Enterprise Risk Management Implementation Status Update [4160]**

The Committee considered a report from staff (see AC:005A, page 175), presenting the Enterprise Risk Management Implementation Status Update. This item was presented to the committee by the following staff: Tony Rossi and Hassan Mahmood. The Committee heard and discussed:

- There was no direct discussion of this item

Joyee Chau moved and seconded by Mary Preece: **That the Enterprise Risk Management (ERM) Implementation Status Update be received.**

The motion was carried.

#### **12. Audit Committee O. Reg 361.10 Requirements Work Tracker September 2021 [4156]**

The Committee considered a report from staff (see AC:005A, page 185), presenting the Work Tracker September 2021 update. 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 item

Trustee Li moved and seconded by Mary Preece: **That the Audit Committee RECOMMENDS that the Audit Committee O.Reg 361/10 Requirements – Work Tracker report be received.**

The motion was carried.

### **13. Consideration of Private Items**

At 5:59 p.m. Trustee Li moved and seconded by Trustee Aarts: **That the meeting be moved into PRIVATE.**

The motion was carried.

Robin Pilkey

Chair