

Regional Internal Audit Team (RIAT) Update for TDSB

2020-21 Audit Plan Update

Engagement	Status	Fieldwork Start Date	Report Date	Date Tabled at Audit Committee
Accounts Payable & Expense	Complete	Feb-21	Oct-21	Dec-21
School Renewal	Fieldwork	Sept-21	TBD	TBD
Follow-up Activities	In Progress	Mar-21	TBD	TBD

- Accounts Payable and Expense – The report for this engagement was issued in October 2021 and will be presented at the December 2021 Audit Committee meeting.
- School Renewal – Fieldwork is now underway for this engagement.
- Follow-up Activities – Management is still in the process of updating the findings and recommendations register to provide the current status of action plans created to address findings from previously issued RIAT reports. This updated register will be presented to the Audit Committee once all updates have been received.

2021-22 Audit Plan Update

Engagement	Status	Fieldwork Start Date	Report Date	Date Tabled at Audit Committee
Strategic Workforce Planning, Phase 1	Planning	TBD	TBD	TBD
Strategic Workforce Planning, Phase 2	Not Started	TBD	TBD	TBD

- Strategic Workforce Planning, Phase 1 – A meeting was held with Employee Services management on November 8th to discuss the objectives and scope of this consulting engagement. The first phase will consist of a critical position analysis for one or more of the Board's functional areas. The RIAT presented the scope and objectives to the Executive Council on November 15th, which is currently looking for functional area(s) to volunteer for the engagement.
- Strategic Workforce Planning, Phase 2 – This engagement will follow the first phase, with the objective and scope to be determined based on the results and recommendations of the first phase.

In addition to the two engagements included in the audit plan, the RIAT will also carry out the following work in 2021-22:

- Follow-up – Follow-up on previously issued audit reports will be ongoing, where action plans to address the findings and recommendations have been implemented. Follow-up procedures are currently underway on the Continuing Education – Summer School and International Languages Audit Report that was issued in March 2016, with the results to be shared with the Audit Committee when the updated register is presented.
- As this is the final year in the three-year RIAT plan, the RIAT has started planning to develop the new RIAT plan. As part of this planning process, RIAT will be coordinating with TDSB Internal Audit and the Enterprise Risk Management initiative.

Update on Previously Completed Engagement - Benchmarking

An error was identified in the report for the benchmarking engagement that was presented to the Audit Committee in June 2021. This error affected two of the ratios reported in Section D.2 (Custodial Staff Ratios) for TDSB.

An adjustment was made to the March 2019 numbers in EFIS Appendix H (Staffing) that was not updated by the RIAT in the final report. This adjustment included increases to the reported number of Managerial classified staff and total Custodial and Maintenance staff. The resulting changes to the ratios were as follows:

- Custodial/maintenance staff to managerial staff - from 88:1 to 40:1.
- Square feet per custodial/maintenance staff - from 15,406 to 15,356.

The corrected report, reflecting these changes, has been issued to the Audit Committee.