

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

A. TDSB Internal Audit Management

The FY2021-22 TDSB Internal Audit Plan as presented to the Audit Committee in the September 2021 meeting and includes the following engagements:

- School Operational Audits (25 school audits per semester)
- Contractual Compliance
- Student Information System Migration
- Cyber Threat Risk Assessment Follow-Up

Additional items being worked on include:

- Creating an internal audit focused course as part of the Aspiring and New Principal training which will be available on the MyPath training platform.
- Auditor General Classroom IT follow up facilitation, currently assisting with incorporating digital privacy and cybersecurity as part of mandatory privacy (MFIPPA) training.
- Participating in pilot rollout of SAP Concur expense submission platform.
- Planning for COVID-19 related testing including validation of attestation submissions and rapid testing requirements.
- Will be circulating draft TDSB Internal Audit Mandate – based on the updated IIA template for discussion at the next Audit Committee meeting.
- We are also working on creating an internal website to better explain school audits, including links to existing procedures and resources.

Audit Committee Self-Assessment Action Plan – sent to AC in October 2021.

- Professional Session booked for February 28, 2022 – confirmed presentations from the Budgeting, Privacy & Research departments.
- Committee Members are sent links to items of potential interest from other committees as well as from the Board of Trustees approximately one month before scheduled Audit Committee meetings.
- The RIAT will be presenting a summary of engagements carried out in the GTA for all boards at this meeting (will do so annually going forward).
- TDSB IA assessment sent to Committee Members in November 2021
- Visibility into TDSB IA function as requested:
 - The IA is staffed with non-union Schedule II staff. Schedule II staff levels range from level 1 to 12. IAM has 3 Sr. Auditors (Sch II-8) and one Manager (Sch II-9).
 - Discretionary Budget for 2020-21 Budget was \$14k.
 - Professional Memberships & Allowances \$12k
 - Telecommunications \$1.5k
 - 2021-22 Discretionary Budget: \$14k

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

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. Of the seven open recommendations, one has been fully implemented and one will be fully implemented with the 1:1 student to device program. The remaining five recommendations centre around disaster recovery, business continuity, privacy and cyber security training.

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 – *Completed*
 - Facility Renewal Management – FY 20/21 – *Fieldwork phase*
 - Strategic Work Force, phase 1 – FY21/22 – *Planning phase*
 - 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, specifically focusing on virtual schools.	<u>Completed:</u> Presented September 2021
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> Presented September 2021
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 in the reporting phase with Management responses due in the next few weeks. 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 began October 4 th (25 schools to audited in semester 1). As of November 30, 2021, fieldwork has been completed at 12 schools. 5 final reports have been issued, 3 reports are awaiting Management responses and 4 are in the report drafting stage. A summary report of first

5. Contractual Compliance		semester results will be presented at the next meeting.
	Aim of this engagement is to assess if individual contracts (selected with Management input) have compliance requirements such as privacy, data security, billing methodologies etc. and how they are being met.	<u>Status Update:</u> Meetings held with several interested business units. Scoping meetings to be held into early 2022 with engagement planning to begin May 2022
	6. Cyber Threat Risk Assessment Follow Up	<u>Status Update:</u> Planning to begin May 2022
7. Student Information System Data Migration	TDSB is in the process of migrating to a new Student Information System Platform and has been providing the Committee with quarterly updates. This engagement will focus on testing the completeness and accuracy of the data migrated to the new system.	<u>Status Update:</u> To begin after migration, Summer 2022.

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