

KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD

AUDIT COMMITTEE MEETING

Monday, September 16, 2019 at 3:00 p.m.
Roy H. Wilfong Boardroom
Education Centre
1994 Fisher Drive, Peterborough

A G E N D A

- ITEM 1. CALL TO ORDER AND LAND ACKNOWLEDGEMENT
- ITEM 2. ADOPTION OF AGENDA
- ITEM 3. DECLARATIONS OF CONFLICTS OF INTEREST
- ITEM 4. ADOPTION OF MINUTES OF COMMITTEE MEETING OF JUNE 3, 2019
- ITEM 5. PRESENTATIONS / DELEGATIONS
- ITEM 6. BUSINESS ARISING FROM THE MINUTES
- ITEM 7. AUDITOR REPORTS
 - 7.1 Report of the External Auditors – Veronica Mason
 - 7.2 Internal Audit Update – Mark Connors and Vivian Job
- ITEM 8. DECISION ITEMS
- ITEM 9. INFORMATION ITEMS
 - 9.1 Second External Member Update – Verbal
 - 9.2 Internal Audit Summary 2014-2019
- ITEM 10. CORRESPONDENCE
- ITEM 11. BOARD MEMBER ADDITIONS
- ITEM 12. FUTURE COMMITTEE MEETING DATES

Meetings are at 3:00 p.m. in the Roy H. Wilfong Boardroom, unless noted otherwise.

Monday, November 4, 2019
Monday, February 10, 2020
Monday June 8, 2020
- ITEM 13. ADJOURNMENT

Note: If unable to attend, please advise Stacey Foss at stacey_foss@kprdsb.ca

SUBJECT TO COMMITTEE APPROVAL

KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD

DRAFT AUDIT COMMITTEE MEETING MINUTES

Held Monday, June 3, 2019 at 3:00 p.m.
Roy H. Wilfong Boardroom, 1994 Fisher Drive, Peterborough, Ontario

Present: Trustees Sarah Bobka (Committee Chairperson), Diane Lloyd (Chairperson of the Board), Terry Brown; and Milena Ceglie.

Also Present: C. Arnew, A. Foster, B. Hamilton, C. McKeen; M. Connors, V. Job, V. Mason, R. Steinginga and S. Foss.

CALL TO ORDER AND LAND ACKNOWLEDGEMENT

Committee Chairperson S. Bobka called the meeting to order (3:00 p.m.) and recognized and acknowledged that the committee is meeting on the traditional territory of the Mississauga First Nations.

ADOPTION OF AGENDA

It was,

Moved by: Trustee D. Lloyd
Seconded by: Trustee Brown

That the Agenda be adopted as printed.

CARRIED

ADOPTION OF MINUTES

It was,

Moved by: M. Ceglie
Seconded by: Trustee D. Lloyd

That the minutes of the Audit Committee meeting of January 14, 2019 be adopted as recorded.

CARRIED

AUDITOR REPORTS

Report of the External Auditors

Superintendent Arnew reported that each year the external auditors provide an audit plan, Audit Committee planning letter and engagement letter to the Audit Committee.

R. Steinginga, representing Baker Tilly KDN LLP, reviewed the overall objectives and scope of the Audit Plan for 2019, including planned audit procedures, dates for field work, fees, accounting services and quality control procedures. Committee members were invited to bring forward other issues to be addressed in the audit plan. The Audit Committee Planning Letter was reviewed, detailing auditor independence, responsibilities of auditors and Audit Committee members, significant accounting principles and procedures and other matters. Audit procedures include a combination of tests and controls to evaluate whether effective controls are in place and detect any material misstatements.

Questions of clarification were addressed and discussion took place with regard to:

- Audits providing reasonable assurance that there has not been fraud, illegal acts or material misstatement
- Number of oversight processes including internal and external auditors, the Ministry's Education Financial Information System (EFIS) and process controls in place
- Audit teams being available for input and guidance

V. Mason, representing Baker Tilly KDN LLP provided a review of the annual auditor Engagement Letter. The document includes the Independent Auditor's Report and it was noted that the report has changed this year to provide more information for the financial statement user. The terms of the Engagement Letter are consistent with the prior year.

It was,

Moved by: Trustee D. Lloyd
Seconded by: Trustee Brown

That the 2019 External Audit Plan be approved.

CARRIED

Internal Audit Update

V. Job, Senior Regional Internal Auditor provided an update on work that the Regional Internal Audit Team (RIAT) has undertaken since the last update on January 14, 2019. The Transportation Review has been completed and a report will be presented to the Audit Committee in September 2019. The School Generated Funds and School Cash Online audit is in process, the Risk Assessment and Audit Plan is underway and Recommendations Tracking will take place during the summer.

It was,

Moved by: Trustee D. Lloyd
Seconded by: M. Ceglie

That the Audit Committee receives the Regional Internal Audit Update for information.

CARRIED

It was,

Moved by: Trustee Brown
Seconded by: Trustee D. Lloyd

That the Committee move to In-camera Session (3:35 p.m.).

CARRIED

The Open Session of the meeting resumed (3:57 p.m.).

ADJOURNMENT

It was,

Moved by: Trustee D. Lloyd
Seconded by: M. Ceglie

That the Audit Committee meeting be adjourned at 3:57 p.m.

CARRIED

Sarah Bobka
Committee Chairperson
June 3, 2019

KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD

TO: Audit Committee

TOPIC: **Report of the External Auditors**

INITIATOR: Chris Arnew, Superintendent, Business and Corporate Services

BACKGROUND

1. Each year the external auditors provide a summary of school audits to the Audit Committee.

STATUS

2. The Summary of School Audits during June 2019 has been received from the external auditors and is attached as Appendix A.

RECOMMENDATION

1. That the Report of the External Auditors, dated September 16, 2019, be received for information.

Chris Arnew
Superintendent, Business and Corporate Services



Baker Tilly KDN LLP
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Peterborough, ON
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September 16, 2019

PRIVATE AND CONFIDENTIAL

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Mr. Colin McKeen
Senior Manager, Budget, School Business Operations and Procurement
Kawartha Pine Ridge District School Board
1994 Fisher Drive
P.O. Box 719
Peterborough, Ontario
K9J 7A1

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Dear Mr. McKeen:

RE: Summary of school audits during June 2019

During the course of our school audits for the Kawartha Pine Ridge District School Board ("the School Board") for the year ended August 31, 2019 we identified some weaknesses in internal control that in our opinion would not be considered material; however, we would like to bring to your attention.

We have previously provided management with our summary of the six schools we visited during June of 2019. This summary provided details of our findings with regards to the bank, expenditures, revenue collected, and any other findings for each school.

Revenue collected

Compared to prior years, the revenue collected by the schools has improved likely due to the increased adoption of School Cash Online. However, we found major differences between the schools in terms of the type and amount of documentation maintained to support the revenue collected. As part of our audit process, we perform tests to ensure that the total revenue recorded is reasonable. We found some schools kept excellent records with regards to the number of participants in each activity we selected, the amount charged to the students and chaperones, the total cost of the activity, and a record of which students and chaperones had paid. We also found that one school had minimal records to support fundraising activities we selected, as there were no individual pledge forms, only total deposit to prove monies.

Management response

The School Business Operations team has placed an increased focus towards transitioning school activities to School Cash Online, by providing training to secretaries, principals and parent councils. In addition to the training resources created by the School Support Officers, the School Support Officers will drive consistency in school office administration practices by creating a standard document management model to be implemented at all schools as well as providing a greater presence in the schools, delivering support and training.

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Support for expenditures

With regards to the expenditures, most schools maintained good records. We encourage the secretaries to continue retaining documentation to support all expenditures and noting all HST paid.

Management response

The School Operations team will continue to provide support and training to school staff in this area. It is anticipated that the School Support Officers will visit every school during the school year and follow-up to ensure expenditures are being recorded correctly.

Support for items received on purchase orders

With regards to the purchase order, most schools maintained good records. While there were no errors noted, we observed that some schools did not keep packing slips for the items received, or did not check off the items received on the packing slip and initial the packing slip to show this was done upon receipt of goods. We encourage the secretaries or teacher receiving the orders to document that they have ensured all items are received and to keep a copy of the packing slip.

Management response

The School Business Operations team will continue to provide on-going support and training to school staff in this area. In addition to the standard document management model created by the School Support Officers, the School Support Officers will drive consistency in school office administration practices across the system by having a greater presence in the schools, delivering support and training.

We hope you find these comments useful, and please do not hesitate to contact us if you have any comments or questions.

Yours very truly,

Baker Tilly KDN LLP



Richard Steinginga, CPA, CA
Partner

Kawartha Pine Ridge District School Board

TO: The Chairperson and Members of the KPRDSB Audit Committee
 FROM: Regional Internal Audit Manager
 DATE: September 16th, 2019
 SUBJECT: Internal Audit Update

I. Purpose

This report provides information on work that the Regional Internal Audit Team (RIAT) has undertaken since the last RIAT update on June 3rd, 2019.

2. Content

2.1 Draft Regional Internal Audit Plan 2019-20

Ref.	Audits	Year	Comments
KPR-20-1	School Generated Funds	2019-20	
KPR-20-2	Enrolment	2019-20	
KPR-20-3	Risk Assessment and Audit Plan		
KPR-20-4	Recommendations Tracking	TBD	
KPR-20-5	Audit Committee and Management Requests	TBD	

2.2 Regional Internal Audit Plan 2018-19 Status Update

Ref.	Audits	Status	Comments
KPR-19-1	Transportation Review	Completed	Audit completed. Report attached as Appendix A.
KPR-19-2	School Generated Funds & School Cash Online	In progress	Report will be submitted in November, 2019.
KPR-19-3	Risk Assessment and Audit Plan	Completed	Meeting held with management on May 29th, 2019.
KPR-19-4	Recommendations Tracking	TBD	Ongoing.

3. Recommendations

1. That the 2019-2020 Regional Internal Audit Plan be approved.
2. That the Internal Audit Update Report, dated September 16, 2019, be received for information.

Respectfully Submitted by:

A handwritten signature in black ink, appearing to read "Mark Connors".

Mark Connors
Regional Internal Audit Manager

CONFIDENTIAL MEDIUM
SENSITIVITY



**INTERNAL
AUDIT TEAM**
Barrie Region

Kawartha Pine Ridge District School Boards

Transportation Review Audit Report

2018-2019

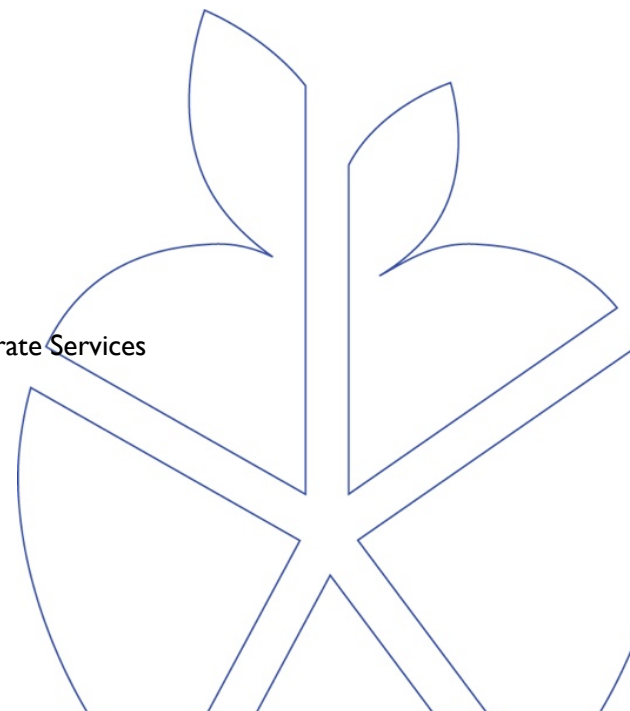
Distribution List:

J. Leclerc
C. Arnew*
J. Sloggett*

Director of Education
Superintendent of Business and Corporate Services
Chief Administrative Officer-STSCO

Audit Committee Members Abbreviated Report

* Received copy of draft findings report



Executive Summary

Background, Methodology and Scope

The Audit Committee approved the Transportation Review audit as part of the 2018/2019 Regional Internal Audit plan. This audit is a joint initiative with the Kawartha Pine Ridge District School Board.

The Student Transportation Services of Central Ontario (STSCO) is a transportation consortium arrangement between Peterborough, Victoria, Northumberland, and Clarington Catholic District School Board (PVNCCDSB), Kawartha Pine Ridge District School Board (KPRDSB), and CSC MonAvenir (French) Catholic School Board, for the supply of transportation services for students in the vicinity of the three board's borders of operations. This audit will focus on the arrangement between PVNCCDSB and KPRDSB; STSCO transports approximately 29,000, 62% of the students for both boards.

The purpose of the audit is to provide management with an independent and objective assessment of the overall performance and general health of the Consortium's operations, with a focus on staff structures, policies and procedures, financial processes, governance structure and the exceptions process. Specifically, the audits will determine whether internal controls promote compliance with mandated requirements and school board policies and procedures; Safeguarding of assets; as far as possible, the completeness and accuracy of records; and the efficient, effective and economical use of resources.

Audit Findings

Overall, the Transportation Consortium's is in a healthy condition with regards to administering the consortium and related transportation requirements as it pertains to the Consortium Agreement. The board has an efficient exception process, with an established Governance Committee for transparency. The financials for transportation are managed by KPR and the internal controls are adequate.

The following areas were discussed with management, and they agreed with them. In our opinion, these findings are rated as Medium/low risk.

1. Governance & Organizational Structure - Incorporation
2. Policies & Procedures
3. Succession Planning
4. Recommendations – IT Security Breach
5. Recommendations – E&E Report

We would like to thank all the members of staff of the Kawartha Pine Ridge District School Board, and STSCO staff involved in this audit, for their full co-operation during this review.



Submitted by:

Mark Connors

Regional Internal Audit Manager

Limitations on use of Internal Audit Report

Our report is confidential and intended for the use of the persons and entities indicated on the distribution list of this report. We do not assume any responsibility or liability for losses incurred by the school board, its directors, officers, employees or by any other parties, as a result of the circulation, publication, reproduction or use of this report.

Detailed Findings and Recommendations

Finding #1 – Governance & Organizational Structure

Rating: Medium

Auditor Observations

From a governance perspective the only outstanding item from previous reviews had been the performance review of the CAO by the Governance Committee, which has taken place but in an informal format.

With regards to the optimal structure for the organization the E&E report had recommended that the Member Boards explored the formal creation of STSCO as a separate legal entity. Despite this previous recommendation, STSCO is still not incorporated. The CAO advised us that the decision to incorporate rests with the School Boards.

Discussions with the CAO revealed that the recommendation was turned down by the Board of Trustees. The Business Superintendents revealed that, after much work, there were several reasons for not incorporating at the time, including a lack of financial benefit, complexities of HR issues, independence, and funding requirements. The Board still have the working files available to proceed, should the circumstances change.

The employees of STSCO remain direct employees of either PVNC and KPR, are either unionized or non-unionized and are subject to the administrative policies and procedures of their respective employer Board. Their remains a potential issue with independence in term of managing the staff, daily duties given the reporting lines, and distribution of work relative to working for one board or the other.

Risk

An optimized organizational structure can promote effective communication and coordination which may help STCO to run more efficiently. Although, STCO continues to function effectively there is still a risk that over the long term the potential independence issues combined with the changing political environment could destabilize the current structure.

Recommendation

Formalise the CAO performance appraisal process

That the School Boards revisit the opportunity to have STSCO incorporated at their earliest convenience should the variables/funding model change. The 5 top advantages of incorporation includes:

1. Business Longevity
2. Limited Liability
3. Lower Tax Rate
4. Tax Deferral
5. Offset Losses

Board Action Plan

We will review the Ministry's new transportation funding model, promised for the 2020/2021 Budget process and at that time, if there appear to be advantages, we will revisit incorporation with the Board.

Finding #2 – Policies & Procedures

Rating: Medium

Auditor Observations

Historically, the Student Transportation Consortium (STSCO) has relied on the partnering School Boards policies and procedures to run their business. Over the years, STSCO also developed some P&Ps of their own to complement the existing board policies.

According to the Attorney General's 2015 report on transportation, Section 1.2.3 on Transportation Consortia, one of the key roles of the Consortia is "administering transportation policies of member school boards". An extensive list of policies was presented to us for review. The review of the P&P's revealed they are in line with the strategic guidelines of operations at STSCO.

A review of the OSBIE Best Practices Program for School Board Transportation Consortia also provided a list of policies that the boards should aim at developing. When compared to the list of P&Ps presented to us, these were also in line with best practices of a Consortia.

However, KPR and PVNC continues to independently review policies without informing each other of the possible changes that would affect operations of student transportation, e.g. the "Student Eligibility", and "Walking Distance" policies. More coordination between both boards, at time of review of possible policy changes, would be of benefit to the consortia and its staff.

Risk

Policies and procedures guide the operations and business practices of an organization. A lack of them leaves room for misinterpretation and employee own practices, or "modes of operations".

Recommendation

STSCO continues to monitor their operations and develop principles and procedures, however, more independence in policy application should be encouraged from the board level. STSCO should be made aware of changes to individual board policies. Synchronization of the board policies that affect the operations of STSCO, e.g. "Student Eligibility", "Walking Distances", would promote a smooth transition, more efficient working relationships and transportation services to students.

Board Action Plan

Our Board's preference to date has been to manage our own policies and procedures. Should the funding model change in the future or the co-terminus move towards aligning their walk distance, reviewing this approach may be considered.

Finding #3 – Succession Planning

Auditor Observations: Medium

Discussions with the CAO and middle management revealed that the Consortium, does not have a succession plan. It should be noted that this observation is evidenced across much of the sector. Within the next couple of years, the CAO and Manager of STSCO would be eligible for retirement. Discussions should be started to address this business continuity risk.

Risk

Business continuity risk, as experience and knowledge is not captured before employees retire.

Recommendation

The board needs to formally plan for the retirement of staff in order to have business continuity and knowledge capture/transfer.

Board Action Plan

STSCO currently has a Principle (Policy) dealing with Succession Planning and it states: “STSCO is committed to ensuring that there is continuity of staff expertise in all consortium positions. It is STSCO’s Principle that an adequate and robust succession plan be in place to achieve this goal.”

Flowing from the Principle is an accompanying Procedure which further states:

It is recognized that staff may move to other employment or retire from time to time throughout the year. It is further recognized that, particularly in the case of unionized staff, there is possibility of highest turnover rate at the end of a school year, in the July through August period, as staff elect to move to a posting outside of STSCO. Given these facts, STSCO management will endeavour to survey staff on regular, periodic basis throughout the year to determine if there are any planned retirements or employment changes in the near term. This will help provide a basis for short term succession planning efforts. In the case of unionized staff, such planning would involve coordinating staff selection with member School Boards and providing for seamless integration of any new unionized staff posted to STSCO. For non-unionized positions, the planning would involve early, proactive advertisement for pending openings and related search for candidates. STSCO management will also endeavour to, through formal training initiatives which will be documented throughout the year, provide those STSCO staff who are interested with the opportunity to gain understanding of other positions which they may aspire to within the organization. For example, this may apply to:

- Route Planners may wish to learn more about Route Supervisor positions;*
- Route Supervisors may wish to learn more about the Operations Manager position; and*
- Operations Manager who wishes to learn more about the Chief Administrative Officer position.*

All succession planning will be suitably documented to demonstrate completion of the same and adherence to Principle and Procedure.”

To date, the formal steps outlined in the Principle/Procedure have not occurred. Commencing in the 2019/20 school year, STSCO will implement the steps and more formally apply the planning approach contained in the Principle/Procedure. A report on the succession planning activities undertaken in the 2019/20 school year will be provided to the STSCO Governance Committee at its final quarterly meeting at the end of that school year.

Finding #4 – Recommendations – IT Security Breach

Rating: Medium

Auditor Observations

We discussed the recommendations from the IT Security Breach report. At the time of the audit, of the 18 recommendations that were made by the independent consultant, 13 were implemented, two were in the process of being implemented and were to be completed by May 2019 and the final three were to be addressed by IT staff before August 2019.

Work in progress:

1. Network Diagram
2. Standard Operating Procedures (SOP)

To be worked on:

Complete regular internal and external security assessments.

1. Create a six-month security process review
2. Co-ordinate with KPR IT to develop STSCO's process
3. Conduct a six-month assessment of IT Security

Risk

If recommendations for improving the business is not implemented, then STSCO will be limiting its capacity/potential to be a successful business entity, and would not be demonstrating lessons learnt.

Recommendation

The CAO should ensure that the recommendations from the IT Security Report are all implemented by Summer 2019, and if possible, before this.

Board Action Plan

Further to STSCO experiencing a data security breach in February, 2018, an independent security measures report was commissioned. The resulting report contained 18 recommendations aimed at enhancing STSCO's data security. To date, 17 out of the 18 report recommendations have been implemented and status, of the five points noted above, can be summarized as follows:

- 1. Network Diagram – Completed*
- 2. Standard Operating Procedure (SOP) – Completed*
- 3. Create a one-year security process review that aligns with KPR's as best practice – Completed*
- 4. Co-ordinate with KPR IT to develop STSCO's process – Completed*
- 5. Conduct a one-year security assessment of IT Security– To be Completed by August, 2019*

After coordinating with Kawartha Pine Ridge IT staff, STSCO has updated its security review process and it will be conducted on an annual basis each August. This one-year cycle approach aligns with the best practices of KPR. The first assessment is scheduled to be completed by end of August, 2019.

Finding #5 – Recommendations – E&E Report (May 2013)

Auditor Observations: Medium

We discussed the recommendations from the 2013 E&E report with the CAO. Out of 19 recommendations 12 have implemented. Of the seven remaining recommendations one (Board specific agreement with first nations and not STSCO) is not applicable, one is work in progress, and five are yet to be commenced. It should be noted and STSCO are to be commended that they have implemented all of the material recommendations.

Work in progress:

1. Aggressively evaluate additional tiering and combination opportunities across the system (board approval needed to move forward, STSCO has done all in it's power to improve the bell times on an annual basis). Continuous push for bell time changes is ongoing.

To be worked on by the next Transportation Agreement:

1. Inclement weather compensation for operators
2. Operator Performance Monitor System (OPMS) penalties
3. Age of Fleet continues to meet contractual requirements
4. Establishment of a Separate Legal Entity – Incorporation
5. Financial Forecasting

Risk

If recommendations for improving the business is not implemented, then STSCO will be limiting its capacity/potential to be a successful business entity, and would not be demonstrating lessons learnt.

Recommendation

The CAO should work with the staff to ensure that all the recommendations are implemented.

Board Action Plan

Current times are quite challenging when it comes to contract service discussions and extensions with bus companies. Due to funding uncertainties, Provincial requirements for competitive procurement and turmoil in general within the school bus industry, it is likely the case that the school boards, which contract directly with bus companies while STSCO serves a contract performance oversight function, will not pursue contract wording changes for the next number of years. Therefore, inclement weather payment provision changes, OPMS performance penalty application and age of fleet changes will not occur for now,

The school boards have, over the years, repeatedly reviewed the possibility of incorporating STSCO as a separate legal entity and have definitively decided that such a course of action is not the best given local circumstances. The current unincorporated consortia format has functions well for the boards and it is not anticipated that movement to an incorporated organizational structure will occur.

STSCO staff presently provides formal reports to the Governance Committee on a quarterly basis. The reports summarize current year expenditures and provide details on variances from budget and projected end of school year position. To date, this level of financial forecasting has been sufficient.

Recognizing that multi-year forecasting may strengthen the consortia's ability to react to and deal with unforeseen challenges such as government changes and funding fluctuation, STSCO's Administrative Team, comprised of the

Business Superintendents from each member school board and STSCO's C.A.O., will coordinate on preparation of an annual multi-year financial forecast which will be presented to the STSCO Governance Committee at the last meeting of each school year and which will provide a forecast for the ensuing 3-year period.

Appendix A: Audit Observation Priority Ranking Definitions

A priority rating has been assigned to individual audit observations outlined within the audit report.

Ranking	Definition
HIGH	<p>Control weaknesses have been identified, requiring immediate management attention:</p> <ul style="list-style-type: none"> • Significant or direct impact on the activities within the process under review, impacting the school board’s goals and objectives • Significant or direct financial impact • Failure to comply with legal/regulatory requirements and/or school board’s approved policies and standards on a systemic basis • Breach of security, confidentiality and/or privacy of information • Significant impact on reputation and public perception, leading to loss of public confidence • Significant impact or inability to conduct operations and deliver service throughout the school board • Evidence of potential fraudulent activity • Observation represents a high risk to the control environment of the school board
MEDIUM	<p>Control weaknesses have been identified, requiring management’s timely consideration:</p> <ul style="list-style-type: none"> • Moderate or direct impact on the activities within the process under review, impacting the department’s goals and objectives • Moderate or direct financial impact • Potential for breach of security, confidentiality and/or privacy of information • Failure to comply with legal/regulatory requirements and/or school board’s approved policies and standards in isolated cases • Potential for fraudulent activity • Potential impact on reputation and public perception • Isolated cases of temporary disruption to operations and delivery of service throughout the school board • Absence of internal controls in isolated cases • Observation represents a moderate to high risk to the control environment of the area reviewed
LOW	<p>Issues or inefficiencies that, although do not require immediate management action, may become weaknesses if not continuously monitored or eventually addressed:</p> <ul style="list-style-type: none"> • Indirect or no impact on the activities within the process under review, with no impact on the department’s goals and objectives • Low financial impact • Failure to comply with legal/regulatory requirements and/or school board’s approved policies and standards in isolated cases • Low or no impact on reputation and public perception • Some deficiencies in internal controls in isolated cases • Observation represents a low risk to the control environment of the area reviewed

Resources:

<https://legallogik.com/incorporation-top-advantages/>

KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD
Audits completed for the past five (5) years (2014/15 to 2018/19)

Year	Audits	Type	Comments
2014-15	Succession Planning (Leadership development)	Consulting	Report submitted in September 2015.
2014-15	EA Utilization at Schools	Consulting	Report submitted in September 2015.
2014-15	School Generated Funds & Petty Cash (10 schools)	Assurance	Report submitted in September 2015.
2014-15	Enterprise/Strategic Risk Management	Consulting	Audit placed on hold.
2014-15	Follow up audits - school audits & other outstanding recommendations from prior audits (10 schools)	Assurance	Verbal update given.
2015-16	IT General Controls and Governance Audit (PwC), (including Disaster Recovery/Business Continuity)	Consulting	Report submitted at Feb 2016 Audit Committee meeting.
2015-16	Enrolment-Continuing Educational Facilities (3 schools)	Operational	Report submitted in September 2016.
2015-16	School Generated Funds, Petty Cash & P-Cards (6 schools)	Financial	Report submitted in September 2016.
2015-16 2016-17	Facility Operations Process (repairs, maintenance & custodial services)	Operational	Report submitted in June 2017.
2015-16 2016-17	Attendance support / Absentism Audit (Deloitte) & Refresh	Operational	Refresh audit placed on hold due to other IT work being done.
2016-17	School Generated Funds & P-Cards (10 schools)	Financial	Report submitted in September 2018.
2016-17	School Board Governance	Consulting	Audit placed on hold.
2017-18	Adult Education	Consulting	Presentation made to management in March 2018
2017-18	School Generated Funds & Petty Cash (7 schools)	Financial	Report submitted in September 2018.
2017-18	P-Cards vs PO's Usage	Financial	Report submitted in September 2018.
2018-19	Transportation Review	Operational	Report to be submitted in September 2019.
2018-19	School Generated Funds & School Cash Online (7 schools)	Financial	Report to be submitted in November 2019.

RECOMMENDATION

1. That the Internal Audit Summary Report, dated September 16, 2019, be received for information.