

KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD

AUDIT COMMITTEE MEETING MINUTES

Held Monday, September 16, 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: J. Leclerc, C. Arnew, A. Foster; M. Connors, V. Mason, and S. Foss.

CALL TO ORDER AND LAND ACKNOWLEDGEMENT

Committee Chairperson S. Bobka called the meeting to order (3:03 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 Brown

That the minutes of the Audit Committee meeting of June 3, 2019 be adopted as recorded.

CARRIED

AUDITOR REPORTS

Report of the External Auditors

Superintendent Arnew reported that each year the external auditors provide a summary of school audits to the Audit Committee.

V. Mason, representing Baker Tilly KDN LLP, reported that six schools were audited in June and the results were very positive, with only non-material weaknesses noted. Revenue collected continues to improve as a result of School Cash Online and additional training provided by the finance team will continue to drive consistency. There was no significant issues noted with regard to support for expenditures. V. Mason noted that, although there were no issues with amounts invoiced or goods

received, it was suggested that school staff be encouraged to record goods received on the packing slip.

Discussion continued and questions of clarification were addressed specifically concerning the accounting of goods received and how the new Sparkrock system will require receipting.

It was,

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

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

CARRIED

Internal Audit Update

M. Connors, Regional Internal Audit Manager, drew attention to the Draft Regional Internal Audit Plan for 2019-2020, which will include a school generated funds and enrolment audit. Audit Committee and Management Requests have been left on the draft plan as a placeholder should any issues come up that require attention. The final report for the School Generated Funds and School Cash Online Audit is being prepared and will be presented to the committee at the November 4, 2019 meeting and recommendations tracking is ongoing. M. Connors drew attention to the Transportation Review Audit Report, which was a high level, broad review at Student Transportation Services of Central Ontario (STSCO) and a follow up to the Efficiency and Effectiveness (E&E) Review in 2013. There were five findings:

1. Governance and Organizational Structure; the E&E report had recommended the incorporation of STSCO as a separate legal entity, which the member boards decided against
2. Policies and Procedures; member boards encouraged to synchronize any policies that affect the operations of STSCO
3. Succession Planning; there is a comprehensive plan that is now in place, however, given the age profile of senior personnel, the plan should be implemented
4. Recommendations – IT Security Breach; a previous issue with the parent portal briefly allowed access to sensitive information and 17 of the 18 recommendations aimed at enhancing STSCO's data security have been implemented
5. E&E Report (May 2013); all material findings were implemented

Comments and concerns focused on the STSCO Terms of Reference, particularly how member boards each have one vote, but Kawartha Pine Ridge District School Board carries that largest share of costs.

It was,

Moved by: Trustee Brown
Seconded by: M. Ceglie

That the 2019-2020 Regional Internal Audit Plan be approved.

CARRIED

It was,

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

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

CARRIED

Second External Member Update

Superintendent Arnew reported that advertisements for a second external committee member will be placed in newspapers in the three areas of the Board and information will also be posted on the Board's website.

Internal Audit Summary 2014-2019

Superintendent Arnew presented a summary of audits conducted by the Regional Internal Audit Team (RIAT), which was requested at the June 3, 2019 committee meeting. Any recommendations that came about as a result of those audits are tracked by the RIAT.

Questions of clarification concerning any audits that were placed on hold were addressed.

It was,

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

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

CARRIED

It was,

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

That the Committee move to In-camera Session (3:42 p.m.).

CARRIED

The Open Session of the meeting resumed (3:44 p.m.).

ADJOURNMENT

It was,

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

That the Audit Committee meeting be adjourned at 3:44 p.m.

CARRIED

Sarah Bobka
Committee Chairperson
September 16, 2019