York Catholic District School Board

MINUTES
AUDIT COMMITTEE
(Regular Session)

A regular session of the Audit Committee was held in the Boardroom at 320 Bloomington Road West and virtually via Google Meets, on Tuesday, May 20, 2025, commencing at 5:00 p.m.

PRESENT:

Committee Members:	C. Cotton, M. Iafrate, F. Cellucci*
Absent with Notice:	J. DiMeo, D. Murack
Other Trustees:	E. Crowe, A. Saggese
Administration:	J. De Faveri, J. Sarna, C. McNeil, J. Tsai, G. De Girolamo
RIAT Team:	P. Hatt, Regional Internal Audit Senior Manager
Recording:	K. Errett
Presiding:	M. Iafrate, Committee Chair

[denotes attendance via teleconference]*

1. **CALL TO ORDER, PRAYER AND LAND ACKNOWLEDGEMENT**
   M. Iafrate, called the meeting to order, led the opening prayer and read the York Catholic District School Board Land Acknowledgement. C. McNeil, Chief Financial Officer and Treasurer of the and provided roll call and introduced the newly appointed External Community Volunteer Audit Committee Member, Francesca Cellucci.

2. **APPROVAL OF NEW MATERIAL:** Nil

3. **APPROVAL OF THE AGENDA**
   <u>Motion: Cotton/Cellucci</u>
   THAT the Agenda be approved as presented.

– MOTION CARRIED –

4. **APPROVAL OF THE MINUTES:**
   <u>Motion: Cotton/Iafrate</u>
   THAT the Minutes of the November 12, 2024 Audit Committee meeting be approved as presented.

– MOTION CARRIED –

5. **DECLARATION OF CONFLICT OF INTEREST:** Nil

6. **BUSINESS ARISING FROM THE MINUTES OF THE PREVIOUS MEETING:** Nil

7. **NEXT MEETING DATE:** September 23, 2025

8. **STAFF PRESENTATION ITEMS:** Nil

9. ACTION ITEMS: Nil

10. INFORMATION ITEM(S):

a) Regional Internal Audit Team (RIAT) Update

P. Hatt, Regional Internal Audit Senior Manager, presented the Regional Internal Audit Team Update. The status of engagements for the 2023-24 (Special Education Financial and Operational Review, Phase 2 and Student Achievement Engagement – Analysis of EQAO Trends) and 2024-25 (Succession Planning for Senior Administration and Audit of Expense Reimbursements for Trustees and Senior Administration) Regional Audit Plans engagements was provided.

P. Hatt expressed concerns regarding meeting expected timelines for some of the on-going audits. There was a suggestion that focusing on Trustee expense portion of the audit of Expense Reimbursements for Trustees and Senior Administration would significantly reduce the number of transactions to audit. The three committee members present agreed that this was a good idea.

b) RIAT Follow-up: Transportation Audit

P. Hatt, Regional Internal Audit Senior Manager, presented the *Follow-up: Transportation Audit* which was originally from the 2018-19 Audit Plan and reported in October 2019. The follow-up review of the six findings and management action plans indicate that the action plans have adequately and effectively addressed the risk associated with the findings, either by implementing the action plan or thorough other means. The audit was found to have been adequately addressed and has now been closed.

Given the challenging task of transporting numerous special needs students, it was requested that Administration provides an annual report on the *"Pathway to Independence Plan – Transportation"* (PIP), which is included within the Individual Education Plan (IEP) implementation.

Post Meeting: a follow-up report was included in the September 20, 2025 Regular Board Agenda, entitled "Transportation Audit Report Questions".

c) RIAT Follow-up: Continuing Education – Secondary Credit and Elementary International Languages Audit

P. Hatt, Regional Internal Audit Senior Manager, presented the *Follow-up: Continuing Education – Secondary Credit and Elementary International Languages Audit.* While two of the five findings were excluded from the follow-up (one which was identified as a low priority and one which management assumed the risk), the three remaining management action plans included in the follow-up were adequately addressed. The audit has now been closed.

11. FUTURE ITEM(S): Nil

Adjournment: 5:21 P.M.
On Motion: Cotton/Cellucci and CARRIED