

York Catholic District School Board

MINUTES AUDIT COMMITTEE (Regular Session)

A Regular session of the Audit Committee was held at the Catholic Education Centre Boardroom and virtually via Google Meets, on Tuesday, September 26, 2023, commencing at 4:30 p.m.

PRESENT:

Committee Members:	C. Cotton, M. Iafrate
Other Trustees:	M. Barbieri, E. Crowe, A. Saggese, J. Wigston*
External Committee Members:	M. Petrilli*, D. Murack*
Administration:	D. Scuglia, C. McNeil, J. Tsai, K. Scanlon, T. Laliberte*
RIAT Team:	P. Hatt, Regional Internal Audit Senior Manager
Other Guest(s):	
Absent with Notice:	J. DiMeo
Recording:	K. Errett
Presiding:	C. Cotton, Committee Chair

*[*denotes attendance via Google Meets]*

1. CALL TO ORDER, PRAYER AND LAND ACKNOWLEDGEMENT

Trustee Cotton, Committee Chair, called the meeting to order and led the opening prayer. Director Scuglia read the York Catholic District School Board Land Acknowledgement and C. McNeil, CFO and Treasurer, provided roll call.

C. McNeil, Chief Financial Officer and Treasurer of the Board, introduced and welcomed Daniel Murack who was recently selected as Volunteer External Audit Committee Member.

2. APPROVAL OF NEW MATERIAL

Nil

3. APPROVAL OF THE AGENDA

Motion: Iafrate/Petrilli

THAT the Agenda be approved with an amendment to move Discussion/Information Item 11 a) *YCDSB Regional Internal Audit Update*, to Action Item a).

– MOTION CARRIED –

4. APPROVAL OF THE MINUTES

Motion: Iafrate/Petrilli

THAT the Minutes of the May 29, 2023 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: November 14, 2023

8. ACTION ITEMS:

a) Regional Internal Audit Manager (RIAM) Update

P. Hatt, Regional Internal Audit Senior Manager, provided the status of engagements for outstanding audits from previous years Regional Internal Audit Plans. From the 2020-21 Audit Plan, the Cybersecurity Audit is in the planning stage and a Request for Services will be developed to procure a firm for the review. The Business Continuity engagement (2021-22) outsourced to MNP is currently in the fieldwork stage.

For 2022-23 a financial risk review was scheduled, however, multiple areas of focus were identified during the current deficit situation, therefore, this review has been divided into three engagements. The first of this series, Special Education Financial and Operational Review, Phase I, is now complete and the second phase of the engagement is planned for 2023-24. The Staffing Benchmarking (2023-24) engagement is currently in the fieldwork stage, School Finance Data Analytics (2022-23) is in planning and Transportation and Payroll Workflow Assessment engagements have been selected for follow-up later in the year.

Included in the Annual Report 2022-23. P. Hatt provided the context for the recommendation to amend the Audit Plan to remove the Workflow Assessment – Plant and Finance (2020-21) and Attendance Support Audit (2023-24) engagements.

Motion: Iafrate/Petrilli

THAT the York Catholic District School Board’s Audit Committee approves the following amendment to the Regional Internal Audit Plan:

- **Removal of the Workflow Assessment - Plant and Finance (2020-21 RIAT Audit Plan)**
- **Removal of the Attendance Support Audit (2023-24 RIAT Plan).**

– MOTION CARRIED –

P. Hatt highlighted the signed Regional Internal Audit Team Charter (Appendix 1-A). It was reminded that the Mandate and Purpose were presented and signed by the Committee Chair and Director of Education at the May 29, 2023 Audit Committee meeting.

9. PRESENTATION ITEMS: Nil

10. DISCUSSION/INFORMATION ITEM(S): Nil

FUTURE ITEM(S): Nil

Adjournment: 4:50 P.M.

On Motion: Iafrate/Petrilli and CARRIED