



## YORK CATHOLIC DISTRICT SCHOOL BOARD

# Audit Committee Agenda

### Public Session

Wednesday, April 2, 2025

4:00 p.m. – 5:00 p.m.

**REVISED**

Watch the Audit Committee Meeting STREAM  
event on our YCDSB TV Channel:

<http://bit.ly/YCDSB-TV>

*We are gathered on the ancestral lands and waters of all Indigenous Peoples, who have left their footprints on Mother Earth before us.  
We respectfully acknowledge those who have walked on it, those who walk on it now, and future generations who have yet to walk upon it.  
We pray to the Creator for strength and wisdom that all may continue to serve as stewards of the Earth.*

### Page(s)

- |     |   |             |     |
|-----|---|-------------|-----|
| 1.  | Call to Order and Prayer/Land Acknowledgement                     | C. McNeil   |     |
| 2.  | Roll Call   | C. McNeil   |     |
| 3.  | Election of Chair   | C. McNeil   |     |
| 4.  | Election of Vice Chair  | C. McNeil   |     |
| 5.  | Review of Terms of Reference for 2025                             | Chair (TBD) | 2-5 |
| 6.  | Approval of New Material  | Chair (TBD) |     |
| 7.  | Approval of Agenda  | Chair (TBD) |     |
| 8.  | Declaration of Conflict of Interest                               | Chair (TBD) |     |
| 9.  | Approval of the Minutes of the November 12, 2024 Meeting          | Chair (TBD) | 6-9 |
| 10. | Business Arising from the Minutes of the Previous Meeting:<br>Nil | Chair (TBD) |     |

### Outside Presentation(s): Nil

### Staff Presentations: Nil

### Action Item(s): Nil

### Information Item(s):

- |     |  |           |       |
|-----|--|-----------|-------|
| 11. | YCDSB Regional Internal Audit Team (RIAT) Update | P. Hatt   | 10-11 |
| 12. | RIAT Follow-Up: Transportation Audit             | P. Hatt   | 12-17 |
| 13. | RIAT Follow-Up: Continuing Education Audit       | P. Hatt   | 18-21 |
| 14. | Audit Committee External Member Update           | C. McNeil | 22    |

### Future Items:

15. Next Meeting Date: May 21, 2025

### Adjournment

### ***Prayer for Gratitude in Every Day Living***

Father in Heaven,  
Thank You for all the  
graces and blessings.  
You have bestowed upon  
us, spiritual and temporal,  
our faith and religious  
heritage.  
Our food and shelter, our  
health, the love we have  
for one another.  
Please grant us continued  
graces and blessing as we  
go upon our day.

Amen

YORK CATHOLIC DISTRICT SCHOOL BOARD

**AUDIT COMMITTEE**  
**(STATUTORY COMMITTEE OF THE BOARD)**

**TERMS OF REFERENCE**  
**(April 2, 2025)**

The Audit Committee will support the York Catholic District School Board's Mission, Vision, Core Values and Strategic Commitments and good Governance as outlined within these terms of reference.

**1. Purpose/Mandate:**

- 1.1 To follow and abide by the duties and powers of an Audit Committee as outlined in Ontario Regulation 361/10.
- 1.2 To assist the Board of Trustees in fulfilling its duties related to governance and oversight.
- 1.3 To review the financial reporting process, internal controls, internal auditing, external auditing, compliance matters, risk management and any other Board-proposed activity.

**2. Expected Outcome of the Committee's Work:**

- 2.1 To recommend the approval of annual financial statements to the Board of Trustees
- 2.2 To receive reports related to the Audit Committee's duties as outlined in Section 1.

**3. Committee Membership:**

- 3.1 The Audit Committee will be comprised of three Trustees and two persons who are not board members. Board members are appointed annually and external members serve a three-year term.
- 3.2 External Audit Committee members must meet the criteria as outlined in Ontario Regulation 361/10. Additional future criteria for External Audit Committee members will be: is a resident of York Region, is Catholic and is a Separate school tax supporter.

**4. Resource Personnel:**

- 4.1 Director of Education and Secretary of the Board, Ex-Officio
- 4.2 Associate Director
- 4.3 Chief Financial Officer and Treasurer of the Board
- 4.4 Regional Internal Audit Manager
- 4.6 Other Staff (as required)

**5. Meeting Schedule and Time:**

- 5.1 The Audit Committee will meet at least three times/year with the first meeting of any fiscal year taking place prior to September 30.

Trustee and External Membership:

**Carol Cotton**  
**Maria Iafrate**  
**Jennifer Wigston**  
**Dan Murack**  
**TBD**

Last Revision/Approval Date:  
April 2, 2025



## YORK CATHOLIC DISTRICT SCHOOL BOARD

### ***EXTRACT FROM EDUCATION ACT O. REG. 361/10***

#### **Mandate:**

The Mandate of the Audit Committee shall be in accordance with the duties and powers of an Audit Committee as outlined in O. Reg. 361/10 as follows:

#### **Duties of an Audit Committee:**

9. (1) An audit committee of a board has the following duties related to the board's financial reporting process:
  1. To review with the director of education, a senior business official and the external auditor the board's financial statements, with regard to the following:
    - i. Relevant accounting and reporting practices and issues.
    - ii. Complex or unusual financial and commercial transactions of the board.
    - iii. Material judgments and accounting estimates of the board.
    - iv. Any departures from the accounting principles published from time to time by the Canadian Institute of Chartered Accountants that are applicable to the board.
  2. To review with the director of education, a senior business official and the external auditor, before the results of an annual external audit are submitted to the board,
    - i. the results of the annual external audit,
    - ii. any difficulties encountered in the course of the external auditor's work, including any restrictions or limitations on the scope of the external auditor's work or on the external auditor's access to required information,
    - iii. any significant changes the external auditor made to the audit plan in response to issues that were identified during the audit, and
    - iv. any significant disagreements between the external auditor and the director of education or a senior business official and how those disagreements were resolved.
  3. To review the board's annual financial statements and consider whether they are complete, are consistent with any information known to the audit committee members and reflect accounting principles applicable to the board.
  4. To recommend, if the audit committee considers it appropriate to do so, that the board approve the annual audited financial statements.
  5. To review with the director of education, a senior business official and the external auditor all matters that the external auditor is required to communicate to the audit committee under generally accepted auditing standards.
  6. To review with the external auditor material written communications between the external auditor and the director of education or a senior business official.
  7. To ask the external auditor about whether the financial statements of the board's reporting entities, if any, have been consolidated with the board's financial statements.
  8. To ask the external auditor about any other relevant issues. O. Reg. 361/10, s. 9 (1).
- (2) An audit committee of a board has the following duties related to the board's internal controls:
  1. To review the overall effectiveness of the board's internal controls.
  2. To review the scope of the internal and external auditor's reviews of the board's internal controls, any significant findings and recommendations by the internal and external auditors and the responses of the board's staff to those findings and recommendations.
  3. To discuss with the board's officials the board's significant financial risks and the measures the officials have taken to monitor and manage these risks. O. Reg. 361/10, s. 9 (2).
- (3) An audit committee of a board has the following duties related to the board's internal auditor:

1. To review the internal auditor's mandate, activities, staffing and organizational structure with the director of education, a senior business official and the internal auditor.
  2. To make recommendations to the board on the content of annual or multi-year internal audit plans and on all proposed major changes to plans.
  3. To ensure there are no unjustified restrictions or limitations on the scope of the annual internal audit.
  4. To review at least once in each fiscal year the performance of the internal auditor and provide the board with comments regarding his or her performance.
  5. To review the effectiveness of the internal auditor, including the internal auditor's compliance with the document *International Standards for the Professional Practice of Internal Auditing*, as amended from time to time, published by The Institute of Internal Auditors and available on its website.
  6. To meet on a regular basis with the internal auditor to discuss any matters that the audit committee or internal auditor believes should be discussed.
  7. To review with the director of education, a senior business official and the internal auditor,
    - i. significant findings and recommendations by the internal auditor during the fiscal year and the responses of the board's staff to those findings and recommendations,
    - ii. any difficulties encountered in the course of the internal auditor's work, including any restrictions or limitations on the scope of the internal auditor's work or on the internal auditor's access to required information, and
    - iii. any significant changes the internal auditor made to the audit plan in response to issues that were identified during the audit. O. Reg. 361/10, s. 9 (3).
- (4) An audit committee of a board has the following duties related to the board's external auditor:
1. To review at least once in each fiscal year the performance of the external auditor and make recommendations to the board on the appointment, replacement or dismissal of the external auditor and on the fee and fee adjustment for the external auditor.
  2. To review the external auditor's audit plan, including,
    - i. the external auditor's engagement letter,
    - ii. how work will be co-ordinated with the internal auditor to ensure complete coverage, the reduction of redundant efforts and the effective use of auditing resources, and
    - iii. the use of independent public accountants other than the external auditor of the board.
  - 2.1 To make recommendations to the board on the content of the external auditor's audit plan and on all proposed major changes to the plan.
  3. To review and confirm the independence of the external auditor.
  4. To meet on a regular basis with the external auditor to discuss any matters that the audit committee or the external auditor believes should be discussed.
  5. To resolve any disagreements between the director of education, a senior business official and the external auditor about financial reporting.
  6. To recommend to the board a policy designating services that the external auditor may perform for the board and, if the board adopts the policy, to oversee its implementation. O. Reg. 361/10, s. 9 (4); O. Reg. 204/15, s. 2.
- (5) An audit committee of a board has the following duties related to the board's compliance matters:
1. To review the effectiveness of the board's system for monitoring compliance with legislative requirements and with the board's policies and procedures, and where there have been instances of non-compliance, to review any investigation or action taken by the board's director of education, supervisory officers or other persons employed in management positions to address the non-compliance.
  2. To review any significant findings of regulatory entities, and any observations of the internal or external auditor related to those findings.
  3. To review the board's process for communicating any codes of conduct that apply to board members or staff of the board to those individuals and the board's process for administering those codes of conduct.

4. To obtain regular updates from the director of education, supervisory officers and legal counsel regarding compliance matters.
5. To obtain confirmation by the board's director of education and supervisory officers that all statutory requirements have been met. O. Reg. 361/10, s. 9 (5).
- (6) An audit committee of a board has the following duties related to the board's risk management:
  1. To ask the board's director of education, a senior business official, the internal auditor and the external auditor about significant risks, to review the board's policies for risk assessment and risk management and to assess the steps the director of education and a senior business official have taken to manage such risks, including the adequacy of insurance for those risks.
  2. To perform other activities related to the oversight of the board's risk management issues or financial matters, as requested by the board.
  3. To initiate and oversee investigations into auditing matters, internal financial controls and allegations of inappropriate or illegal financial dealing. O. Reg. 361/10, s. 9 (6).
- (7) An audit committee of a board shall report to the board annually, and at any other time that the board may require, on the committee's performance of its duties. O. Reg. 361/10, s. 9 (7).
- (8) An audit committee shall make all reasonable efforts to ensure that a copy of this Regulation is posted on the board's website. O. Reg. 361/10, s. 9 (8).

**Powers of an audit committee**

10. In carrying out its functions and duties, an audit committee of a board has the power to,
    - (a) with the prior approval of the board, retain counsel, accountants or other professionals to advise or assist the committee;
    - (b) meet with or require the attendance of board members, the board's staff, internal or external auditor or legal counsel or representatives from a reporting entity of the board at meetings of the committee, and require such persons or entities to provide any information and explanation that may be requested;
    - (c) where the committee determines it is appropriate, meet with the board's external or internal auditor, or with any staff of the board, without the presence of other board staff or board members, other than board members who are members of the committee;
    - (d) require the board's internal or external auditor to provide reports to the committee; and
    - (e) have access to all records of the board that were examined by the internal or external auditor.
- O. Reg. 361/10, s. 10.

## 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, November 12, 2024, commencing at 7:30 p.m.

**PRESENT:**

Committee Members: M. Iafrate, J. Di Meo, M. Petrilli\*

Other Trustees:

Administration: J. De Faveri, J. Sarna, C. McNeil, J. Tsai, K. Scanlon, T. Steenhoek,  
S. Morrow

RIAT Team: P. Hatt, Regional Internal Audit Senior Manager

Absent with Notice: C. Cotton, D. Murack

Recording: K. Errett

Presiding: M. Iafrate, Committee Chair

*[\* denotes attendance via teleconference]*

**1. CALL TO ORDER, PRAYER AND LAND ACKNOWLEDGEMENT**

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

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

**3. APPROVAL OF THE AGENDA**

**Motion: DiMeo/Petrilli**

**THAT** the Agenda be approved as presented.

**– MOTION CARRIED –**

**4. APPROVAL OF THE MINUTES:**

**Motion: Petrilli/DiMeo**

**THAT** the Minutes of the September 18, 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:****a) RIAT Annual Report Re Legislative Compliance Tool**

P. Hatt, Regional Internal Audit Senior Manager, provided further information on the Legislative Compliance Tool advisory engagement which, as reported at the last Audit Committee Meeting, has been undertaken at four boards in the Region. As requested, further information has been provided in the agenda. The objective of the engagement was to present a framework to demonstrate compliance with laws and regulations (225 items) DSBs are required to comply with. Feedback from other boards has been positive by management and audit committees. – it provides a checklist to confirm that all areas of compliance has been considered and a tool that provides helpful documentation when someone new takes over a functional area. From AC perspective it helps members with their duties over compliance. RIAT has developed a generic compliance universe that list all compliance areas for a board and that has a preliminary risk assessment (risk before taking controls into consideration), to be confirmed/updated by management. For higher risk items, controls in place are documented and the residual risk assessed (remaining risk after controls have been considered). The tool is handed over to management with recommended next steps. An extract is included as an example.

The overview presented to management was positive and it was felt that it would be useful information to have. RIAT is looking to include in the Audit Plan 2025-26 for approval next year.

**7. NEXT MEETING DATE: March 24, 2025****8. STAFF PRESENTATION ITEMS:****a) 2023-2024 Consolidated Financial Statements****i) PowerPoint “Audited Consolidated Financial Statements for the 2023-24 Year-End – Audit Committee – November 12, 2024”**

C. McNeil, CFO and Treasurer of the Board, presented the PowerPoint “*Audited Consolidated Financial Statements for the 2023-24 Year End – November 12, 2024*” providing highlights of the Audited 2023-24 Consolidated Financial Statements.

C. McNeil noted the focus of the presentation is on the compliance position and explained notable items included in the calculations. The Financial Statements for 2023-24 are reflective of a \$15.1M deficit. Increases in revenue and expenses amounts were largely attributed to the Bill 124 and Collective Agreement grants and the related increase in expenses which amounted to an overall increase of approximately \$100M.

The presentation specified the reconciliation between calculations used for Ministry compliance and the Financial Statements.

C. McNeil noted that the that the submission of the Board’s Audited Consolidated Financial Statements would be filed with the Ministry through the Education Financial Information System (EFIS) before November 15, 2024, as required by the Ministry of Education. Further, the 2023-24 Financial Statements will be posted on the Board website.

**ii) 2023-24 Draft Consolidated Financial Statements**

C. McNeil, CFO and Treasurer of the Board, highlighted the *York Catholic District School Board Consolidated Financial Statement for the Year-Ended August 31, 2024*

provided in the agenda.

**9. ACTION ITEMS:**

**a) Approval of YCDSB Consolidated Financial Statements for the Year-Ended 2023-24**

C. McNeil, CFO and Treasurer of the Board, highlighted that the report included in the agenda includes staff recommendation to the Audit Committee to recommend to the Board the approval of the 2023-2024 Consolidated Audited Financial Statements audited by Doane Grant Thornton (*Ref. Staff Presentation Item 7b*). Upon approval by the Board, the Financial Statements will be posted on the Board website as required by the Education Act.

**Motion: Petrilli/DiMeo**

**a) THAT the York Catholic District School Board approve the 2023-24 Consolidated Financial Statements of York Catholic District School Board, for the period ended August 31, 2024, as audited by Doane Grant Thornton LLP, and**

**b) THAT the 2023-24 Audited Consolidated Financial Statements of the York Catholic District School Board, together with the Auditor's Report, will be made available and posted on the Board's website.**

**– MOTION CARRIED –**

**b) Approval of YCDSB 2023-24 Audited Summary Schedules of Educational Development Charges (EDC)**

C. McNeil, Chief Financial Officer and Treasurer of the Board, presented the Educational Development Charges (EDC) Summary Schedules for York Catholic District School Board which have been audited by Grant Thornton and provided in the agenda package for review as per the EDC Bylaws. It was also noted that YCDSB collects Educational Development Charges on behalf of the York Region DSB and the report, therefore, includes the By-Laws and the amounts collected on behalf of each Board.

**Motion: Petrilli/DiMeo**

**THAT the Board approve the Summary Schedules of Education Development Charges of the York Catholic District School Board for the year ended August 31, 2024 as audited by Doane Grant Thornton LLP.**

**– MOTION CARRIED –**

**c) RIAT Audit Plan 2024-25**

P. Hatt, Regional Internal Audit Senior Manager, presented the Risk Assessment and Regional Internal Audit Plan: 2024-25 for approval. It was explained that the RIA Plan has changed from a two-year Plan to an annual plan to provide greater flexibility and support for new supervisory officers.

Following the Regional Internal Audit Risk Assessment, it is proposed that the 2024-25 Audit Plan includes the previously-approved Succession Planning (previously included in the 2023-24 Plan) to better meet the requirement for two engagements per year. In addition, an audit of Expense Reimbursements for Trustees and Senior Administration was proposed.

Appendices A-C provided the Risk Assessment methodology outline, the YCDSB Risk Ranked Audit Universe, and the Engagements Completed at Other Boards.

**Motion: Petrilli/DiMeo**

**THAT the York Catholic District School Board's Audit Committee approve the Regional Internal Audit Plan for 2024-25.**

**– MOTION CARRIED –**



P. Hatt thanked management for their cooperation and feedback throughout the process of developing the 2024-25 Audit Plan.

**10. DISCUSSION/INFORMATION ITEM(S):**

**a) Annual Audit Committee Report to the Ministry of Education**

C. McNeil, CFO and Treasurer of the Board, highlighted the *Annual Audit Committee Report to the Ministry of Education* included in the agenda which, per Regulation 361/10, advises the Ministry of Education of the audits completed by the Regional Internal Audit Team and advises whether the Board has any enrolment audits planned.

**b) Regional Internal Audit Team (RIAT) Update**

P. Hatt, Regional Internal Audit Senior Manager, presented the Regional Internal Audit Team Update as well as the updated Findings Register for Completed Engagements for York Catholic DSB. The update included highlights of the four planned engagements: Special Education Financial and Operational Review Phase II, Student Achievement Engagement – Analysis of EQAO Trends, Succession Planning for Senior Administration and Audit of Expense Reimbursements for Trustees and Senior Administration.

RIAT Update Appendix A – Current Status of Findings on Completed Engagements provided a record of the progress taken by audit, on management's action plans. Further updates will be provided as information becomes available.

**c) External Audit Committee Member Update**

C. McNeil, Chief Financial Officer and Treasurer of the Board updated the Committee that a search will commence for a new external audit Committee volunteer member as M. Petrilli's term is ending effective February 28, 2025 and he is not seeking reappointment. C. McNeil thanked Mr. Petrilli and wished him luck in the future. Committee Chair M. Iafrate also thanked Mr. Petrilli for his dedication and contribution to the Committee. In turn, Mr. Petrilli thanked the Committee for the opportunity.

**11. FUTURE ITEM(S): Nil**

**Adjournment: 7:53 P.M.**

**On Motion: DiMeo/Petrilli and CARRIED**

## **YCDSB Regional Internal Audit Update**

The following is the status of engagements from York Catholic District School Board's 2023-24 and 2024-25 Regional Internal Audit Plans.

Year	Audits/Advisory	Audit Stage				
		Not Started	Planning	Fieldwork	Reporting	Complete
2023-24	2	1		1		
2024-25	2		1	1		

### Special Education Financial and Operational Review, Phase 2 (2023-24)

- Objective: To further assist management with some of the analysis recommended in the first phase, as needed. Management will inform RIAT if/when a second phase is required (this has not occurred to date).
- **Status: Not Started (TBD)**
- Before the next Audit Committee meeting, RIAT will touch base with the Superintendent of Education: Exceptional Learners to determine whether a second phase is needed at this time.

### Student Achievement Engagement - Analysis of EQAO Trends (2023-24)

- Objective: To analyze EQAO Trends for both Elementary and Secondary, by school, together with other metrics (which may include staff absenteeism, percentage of students whose first language is not English, and others) to determine whether there is any correlation between the EQAO trends/results and other data.
- **Status: Fieldwork**
- RIAT has obtained the necessary data and will begin the analysis in April.

### Succession Planning for Senior Administration (2024-25)

- Objective: To develop a consistent approach to succession planning, that will assist in managing key person risk for the Senior Administration positions. The engagement will include the update of a toolkit that RIAT previously developed for other boards. YCDSB management will use the toolkit to assess the vacancy risk, prepare a succession plan and select appropriate action plans to further mitigate risk, such as retention strategies and mechanisms for knowledge sharing.
- **Status: Fieldwork**
- Fieldwork has been deferred, at management's request, due to competing priorities. RIAT will continue to touch base with management to determine when fieldwork can be started.

#### Audit of Expense Reimbursements for Trustees and Senior Administration (2024-25)

- Objective: An audit of expense reimbursements paid to Trustees and Senior Administration, as well as purchasing card transactions made by Senior Administration, to:
  - Confirm if expenses/purchases were in compliance with Board policies and procedures in place at the time of the expense.
  - To gain an understanding of the extent and types of exceptions approved.This engagement will also include a review of relevant policies and procedures to ensure they are appropriate.
- **Status: Planning**
- RIAT is currently in the process of acquiring and analyzing transactional data related to this engagement in order to assess the extent of work involved, for staffing, scheduling and scoping purposes.

#### ***Other RIAT Work***

##### *Follow-up Activities:*

- Follow-ups were completed on the following audit reports:
  - Continuing Education - Secondary Credit and Elementary International Languages (original report issued in October 2017)
  - Transportation (original report issued in October 2019)
- Our goal was to update the findings register and complete at least two follow-up engagements for each board in 2024-25. While this goal has been met for YCDSB, we have identified additional engagements that are ready to be followed up. These will be undertaken as time permits.



# INTERNAL AUDIT TEAM

Toronto and Area Region

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## Follow-up: Transportation Audit

### York Catholic District School Board

**Audit Report Issued: October 2019**

**Follow-up Report Issued: March 2025**

**Prepared by:** Rupam Shah, CPA, CA, Regional Internal Audit Specialist

**Issued by:** Paula Hatt, CPA, CA, CIA, Senior Manager, Regional Internal Audit

**Distribution:**

Audit Committee

John De Faveri, Director of Education

Calum McNeil, Chief Financial Officer & Treasurer of the Board

Giovanna De Girolamo, Coordinating Manager of Planning & Operations

Niall Smith, Manager, Student Transportation Services of York Region

## Introduction

The Toronto & Area Regional Internal Audit Team (RIAT) completed a Transportation audit at York Catholic District School Board (YCDSB), as included in the 2018-19 RIAT plan. The audit included selected processes under student transportation at YCDSB and Student Transportation Services of York Region ("STSYR" or "STS"). Given the consortium arrangement, a concurrent engagement was conducted at the York Region District School Board with the results communicated in a separate report to that board. The final report to YCDSB was issued in October 2019 ("initial report"), containing six findings and the action plans outlined by management to address these findings. RIAT has completed follow-up procedures to assess the status of the action plans from the initial report.

We would like to thank management and staff for their support and assistance during this engagement.

## Engagement Objective and Scope

The objective of this engagement was to assess whether management action plans, developed to address the findings and recommendations from the initial report, were adequately and effectively implemented or the risk identified in the initial report was adequately mitigated through other means (i.e., findings can be considered closed). Follow-up took place on all items that were assessed as still relevant.

## Conclusion

Refer to the chart below for RIAT's assessment, as at March 2025, of the current status of findings from the initial report. Additional details can be found in Appendix A – Status of Audit Findings, including recommendations and management action plans from the initial report and details supporting RIAT's assessment.

Finding Title	Current Status
A1 - Special Education Transportation request monitoring	Closed
A2 - Improve consultation process between the Board and STSYR	Closed
B1 - Monitoring of service delivery	Closed
B2 - Identify and communicate best practices for schools	Closed
C1 - Transportation cost allocation/invoice review manual spreadsheet	Closed
C2 - BusPlanner System Implementation Plan	Closed - No Longer Relevant

This audit is now considered closed.

Appendix A - Status of Audit Findings

Report Name:               Transportation Audit

Report Date:               October 2019

Follow-up:                 March 2025

INITIAL REPORT				FOLLOW-UP ENGAGEMENT
#	Finding Title	Recommendation	Management Action Plan	Current Status (March 2025)
A1	Special Education Transportation request monitoring	<p><b><i>Develop a better understanding of the nature of Special Education transportation requests</i></b></p> <p>As noted, the YCDSB has established a process for reviewing and submitting special education requests to STSYR. Given that the Special Education ridership represents approximately 23% of total cost, Management should explore whether additional data can be extracted and monitored to identify any trends or anomalies (i.e. special requests by school, type or other metrics determined to be useful). This would allow for a better understanding of special education student riders and may help reduce ridership and costs.</p>	<p>Management Response and Action Plan: Management agrees with this recommendation.</p> <p>Management Responsibility: Requests for Special Education transportation can vary year-to-year, as it is unique to the students who are enrolled in the program. The Coordinating Manager of Planning and Operations will work with Student Services and the Manager of STS to leverage BusPlanner in order to better understand trends or anomalies.</p> <p>Target Date of Completion: 2020/2021 school year</p>	<p><b>Status: Closed</b></p> <p>Rather than looking at the annual allocation of transportation services for special education students for trends and anomalies, management has taken a different approach to manage special education ridership and cost. Staff have been directed to adopt a model to support transitioning students out of Special Transportation, where possible, and towards typical board-provided transportation or independent mobility. This is accomplished by developing a "Pathway to Independence Plan - Transportation" (PIP) for these students, included within the Individual Education Plan (IEP). The PIP outlines transportation-related goals and expectations for students.</p> <p>RIAT reviewed a sample of IEPs for students assigned Special Transportation and confirmed that a PIP was documented.</p>

INITIAL REPORT				FOLLOW-UP ENGAGEMENT
#	Finding Title	Recommendation	Management Action Plan	Current Status (March 2025)
A2	Improve consultation process between the Board and STSYR	<p><b><i>Evaluate the consultation process for programming and other decisions that require transportation</i></b></p> <p>When longer term programming decisions are being explored (boundary changes and program moves or implementations), there are usually multiple stakeholders involved at the Board. YCDSB Management should ensure that transportation is included in the consultation process at an early enough stage to allow for timely analysis. Additionally, the Board should consider establishing a formalized process with agreed upon guidelines with STSYR where existing processes are not currently formalized (i.e. program location moves). Additionally, STSYR should identify opportunities to utilize the new BusPlanner system when implemented to support their analysis and reduce the number of manual calculations if possible.</p>	<p>Management Response and Action Plan: Management agrees with this recommendation.</p> <p>Management Responsibility: The Coordinating Manager of Planning and Operations will facilitate the consultation process between the Manager of STS and applicable Board staff. STS will leverage BusPlanner to ensure more complete analysis and to reduce the volume of manual calculations where possible.</p> <p>Target Date of Completion: June 2020</p>	<p><b>Status: Closed</b></p> <p>STS is involved from the early stages of the consultation process for programming and other decisions. RIAT confirmed this by reviewing a boundary review report and noted that STS was included throughout the consultation process. Transportation impacts and costing were discussed.</p>
B1	Monitoring of service delivery	<p>It is recommended that STS work with both Boards to identify ways in which monitoring of service delivery can be improved through annual surveys or other informative data from key stakeholders.</p>	<p>Management Response and Action Plan: Management agrees with this recommendation.</p> <p>Management Responsibility: The Manager of Student Transportation, in consultation with the Coordinating Manager of Planning and Operations (YCDSB) and the Senior Manager of Legal, Legislative and Administrative Services (YRDSB) will use survey tools to develop a survey for both the YCDSB and YRDSB to assist in monitoring and improving service delivery.</p> <p>Target Date of Completion: Survey released to schools in 2020/2021.</p>	<p><b>Status: Closed</b></p> <p>In collaboration with YRDSB &amp; YCDSB, STS developed a customer service survey that was last conducted in May/June 2022. Management noted that they expect to activate the survey every two to three years, with the next survey to take place in the spring of 2025. The survey provides STS with feedback on service delivery, with the results used to assist with monitoring and improving service. The Manager, STS demonstrated to RIAT that survey results were considered in the Contract Performance Management report as stakeholder feedback.</p> <p>RIAT obtained and reviewed a summary of the survey results for 2022, as verification that the survey took place.</p>

INITIAL REPORT				FOLLOW-UP ENGAGEMENT
#	Finding Title	Recommendation	Management Action Plan	Current Status (March 2025)
B2	Identify and communicate best practices for schools	If feasible, the Board should identify some best practices that can be communicated system-wide as additional guidance for schools to consider. This may involve working with YRDSB and STSYR to establish consistency across the system.	<p>Management Response and Action Plan: Management agrees with this recommendation.</p> <p>Management Responsibility: The Manager of STS, in consultation with the Coordinating Manager of Planning and Operations (YCDSB) and the Senior Manager of Legal Legislative and Administrative Services (YRDSB) will develop and communicate best practices for schools to consider, when applicable.</p> <p>Target Date of Completion: June 2020.</p>	<p><b>Status: Closed</b></p> <p>STS worked collaboratively with both boards to develop best practices for schools, as reflected in the document <i>Student Transportation: Best Practices for Schools</i>, in order to facilitate safe, efficient and consistent practices across schools. RIAT reviewed this document and noted that it includes helpful tips and best practices covering areas such as boarding practices, incident reporting and safety procedures during the September start-up period and beyond.</p> <p>RIAT confirmed, via a walkthrough of the BusPlanner web portal for schools, that this document was accessible by schools.</p> <p>RIAT also received a copy of the September 2024-25 start-up memo, prepared by STS for YCDSB, that informs school administration of the availability of the best practices document and provides instructions on how it can be accessed.</p>
C1	Transportation cost allocation/invoice review manual spreadsheet	<p><b><i>Assess opportunities to streamline the invoicing and review process</i></b></p> <p>Given the amount of data and checks performed in the Invoice Review spreadsheet that is processed for each bus vendor's invoice, the manual process can be time consuming. STSYR should explore ways in which invoicing and review can be streamlined for greater efficiency and less reliance on manual calculations. It is our understanding that the "finance module" as part of the BusPlanner system will be used and will improve the invoicing and review process.</p>	<p>Management Response and Action Plan: Management agrees with this recommendation.</p> <p>Management Responsibility: The Coordinating Manager of Planning and Operations and the Manager of STS will improve invoicing efficiencies by leveraging new BusPlanner software.</p> <p>Target Date of Completion: 2020/2021 school year.</p>	<p><b>Status: Closed</b></p> <p>In 2022, STS completed its transition to BusPlanner's finance module for invoicing, as demonstrated by management. By decreasing the number of manual steps required, this has allowed STS to improve the efficiency of the invoicing process..</p>



INITIAL REPORT				FOLLOW-UP ENGAGEMENT
#	Finding Title	Recommendation	Management Action Plan	Current Status (March 2025)
C2	BusPlanner System Implementation Plan	<p><b><i>Develop a high level implementation plan for the BusPlanner system</i></b></p> <p>Develop a high level implementation plan for the BusPlanner system with key milestones and deliverables to ensure that costs are controlled and the benefits of the new system are realized in a timely manner.</p>	<p>Management Response and Action Plan: Management agrees with this recommendation.</p> <p>Management Responsibility: The Manager of Student Transportation, in consultation with the Coordinating Manager of Planning and Operations (YCDSB) and the Senior Manager of Legal Legislative and Administrative Services (YRDSB) has developed a detailed implementation plan. The implementation plan identifies tasks and timelines for completion. Additionally, GeoRef will provide periodic updates which will be shared with the Boards.</p> <p>Target Date of Completion: Completed September 9, 2019.</p>	<p><b>Status: Closed - No Longer Relevant</b></p> <p>As the BusPlanner system has already been implemented, the implementation plan is no longer relevant. As a result, no follow-up procedures are required for this finding.</p>



# INTERNAL AUDIT TEAM

Toronto and Area Region

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## Follow-up: Continuing Education - Secondary Credit and Elementary International Languages Audit

### York Catholic District School Board

**Audit Report Issued: October 2017**  
**Follow-up Report Issued: March 2025**

**Prepared by:** Rupam Shah, CPA, CA, Regional Internal Audit Specialist  
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Calum McNeil, Chief Financial Officer & Treasurer of the Board

## Introduction

The Toronto & Area Regional Internal Audit Team (RIAT) previously completed an audit of the design and operational effectiveness of internal controls related to the following two continuing education programs at the York Catholic District School Board (YCDSB):

- Secondary credit program (“secondary credit”), which included summer, Saturday and night school programs; and
- Elementary international languages (“EIL” or “ILE”) which included summer, weekend, and extended day programs.

The final report was issued in October 2017 (“initial report”), containing five findings and the action plans outlined by management to address these findings. RIAT has completed follow-up procedures to assess the status of the action plans from the initial report.

We would like to thank management and staff for their support and assistance during this engagement.

## Engagement Objective and Scope

The objective of this engagement was to assess whether management action plans, developed to address the findings and recommendations from the initial report, were adequately and effectively implemented or the risk identified in the initial report was adequately mitigated through other means (i.e., findings can be considered closed).

The scope of this follow-up engagement included three findings. Two findings were excluded from the scope: one which was assessed by RIAT as low priority according to the current rating criteria (priority ratings were not included in the initial report) and another that was previously reported to the Audit Committee as closed in November 2022 as management assumed the risk of not implementing the action plan.

## Conclusion

Refer to the chart below for RIAT’s assessment, as at March 2025, of the current status of findings from the initial report. Additional details can be found in Appendix A, including recommendations and management action plans from the initial report and details supporting RIAT’s assessment.

Finding Title	Current Status
R1 - International languages curriculum development	Closed
R2 - Formal program evaluation process	Closed
R3 - Formal instructor evaluation process	Management Assumed Risk
R4 - Documentation retention for health and safety (secondary credit)	Closed
R5 - Financial monitoring and training	N/A – Low priority finding

Based on the follow-up procedures completed, RIAT considers this audit to be closed.

Appendix A - Status of Audit Findings

Report Name: Continuing Education - Secondary Credit and Elementary International Languages

Report Date: October 2017

Follow-up: March 2025

INITIAL REPORT				FOLLOW-UP ENGAGEMENT
#	Finding Title	Recommendation	Management Action Plan	Current Status (March 2025)
R1	International languages curriculum development	Management should consider the development of a formalized curriculum, which would include guidance on the standard knowledge and skills that students are expected to demonstrate in each area. This should be approved by the school Board.	Standardize International Language Curriculum by implementing: a. The Differentiated Instruction Unit & Lesson Planner which would include the following: - What do we want students to learn? Expected Learning and Prior Learning - How will we know that students have learned it? Success Criteria, Assessment Tools, Culminating Task - How will we design instruction and assessment to help students learn? Knowledge of student, differentiated instruction responses, materials/resources, 3-part lesson (minds on, action, consolidation).  b. Find, develop, evaluate and share resources using the Edugains ILE Resource Guide - Create an on-line resource sharing opportunity for staff using Google Drive - Collect resource list from program supervisors and distribute to instructors  Ongoing planning, development and sharing resources with the staff and lead instructor. Monthly meetings with lead instructor to post information on team drive which is made available to all staff.	<b>Status: Closed</b>  Management noted that curriculum documents have been developed and shared by the International Language Lead to all ILE instructors. This was verified by RIAT for the International Language Extended-Day Program, grades one to eight.
R2	Formal program evaluation process	Management should consider developing and implementing a formal evaluation process for the secondary credit and EIL programs. The process should comprehensively incorporate all evaluation components including survey results (both teacher and parent/guardian), meeting feedback, school visit observations and student assessments	With the Curriculum & Assessment Superintendent and Continuing Education Leadership, a critical path will be developed, establishing program evaluation criteria with inclusion of stakeholder and staff feedback.  All surveys developed to be approved by the York Catholic Research Committee Timeline: The Formal Program Evaluation Process will be implemented for the 2019-2020 school year for both Secondary Credit and EIL programs	<b>Status: Closed</b>  Management noted that YCDSB has established a program evaluation process that covers all Secondary Credit and Elementary International Language programs. These programs are evaluated through feedback obtained via surveys sent to parents or students (as well as teachers in some cases).  RIAT reviewed surveys administered and the corresponding results, for one Secondary Credit Program (Travel for Credit Courses) and one Elementary program (Elementary Summer Programs, results included Elementary International Languages).

INITIAL REPORT				FOLLOW-UP ENGAGEMENT
#	Finding Title	Recommendation	Management Action Plan	Current Status (March 2025)
R3	Formal instructor evaluation process	Management should consider developing and implementing a formal evaluation process for the EIL instructors.	This will be deferred until a board wide tool is developed and implemented by the Human Resources Department for all departments that don't have a formal evaluation process at this time.	<b>Status: Management Assumed Risk</b>  The Human Resources department has indicated that there is no plan to implement a formal evaluation for ILE instructors. This was reported to the Audit Committee in November 2022 and this finding is considered to be closed.
R4	Documentation retention for health and safety (secondary credit)	Management should ensure that secondary credit programs have safety tests and drills in place. Principals should retain documentation related to safety exercises and make them available for inspection, as required.	All Secondary Continuing Education programs will conduct safety drills and will report safety drills via a reporting template provided to the site lead/administrator.	<b>Status: Closed</b>  Management noted that safety drills are conducted onsite, every term, for all continuing education programs. Results are required to be reported via a reporting template (Google form) provided to the site lead/administrator.  As evidence that safety drills were tracked for secondary credit programs, RIAT obtained a summary of the responses received through the Google form for the secondary credit summer program. RIAT confirmed that the summary document included all secondary sites (or a local elementary school).
R5	Financial monitoring and training	Prior to the budgeting meeting for the upcoming year, a training session should be provided to all department heads and supporting staff. Furthermore, training should be provided to all new users of SAP. Monthly actuals to budget reports should be provided to all department heads in order to quantitatively investigate the difference between actual and planned behavior.	Fund Managers and their assistants within Continuing Education have access to SAP and can view the status of the Budgets vs. Actuals.  Action Plan: 1) Training will be provided as required 2) Quarterly meetings will be set-up with Continuing Education personnel to review/discuss any concerns including Budgets vs. Actuals. Budget vs. Actual reports will be provided as needed for discussion.	<b>Status: N/A – Low priority finding</b>  Management reported that this item is being addressed, as required. Although the priority of the finding was not assessed in the initial report, RIAT has assessed the priority as low based on current rating criteria: SAP has budgetary controls where actuals cannot exceed budget. If additional budget is required, there is an approval process.  Therefore, follow-up procedures are not required and RIAT considers this finding to be closed.



## York Catholic District School Board

# *Report*

**Memo To:** Audit Committee

**From:** Administration

**Date:** April 2, 2025

**Subject:** Audit Committee External Member Update

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### **Executive Summary:**

This report provides an update on the recruitment of an external Audit Committee volunteer community member for a three-year term (March 1, 2025 – April 30, 2028).

### **Background:**

A vacancy, resulting from the expiry of one external Audit Committee volunteer member's term, initiated the recruitment process to replace one outgoing external Committee member. Administration has posted twice on the CPA Ontario job board for an external Audit Committee volunteer member since January 9, 2025 to which there has been no replies received.

Administration will continue to seek to appoint an external Audit Committee volunteer member in accordance with O. Reg. 361/10 for a three-year term, as soon as possible.

Prepared and  
submitted by: Calum McNeil, Chief Financial Officer and Treasurer of the Board  
Endorsed by: John De Faveri, Director of Education, Foundation Chair and Secretary of the Board