

KEEWATIN-PATRICIA DISTRICT SCHOOL BOARD

SPECIAL BOARD MEETING

Tuesday, December 12, 2019
Time: 6:00 p.m. CST
Kenora Education Centre
Kenora, Ontario

Teleconference

AGENDA

1. Call to Order
2. Roll Call
3. Approval of Agenda
4. Declaration of Conflict of Interest – Agenda
5. 2018-2019 Financial Statements
6. 2018-2019 Audit Committee Report
7. Adjournment

Keewatin-Patricia District School Board

December 12, 2019

NOTICE OF MOTION

THAT the report on the Financial Statements for the year ended August 31, 2019, be received.

THAT the Financial Statements for the year ended August 31, 2019, be approved.

Keewatin-Patricia District School Board

December 12, 2019

NOTICE OF MOTION

THAT the Audit Committee Report of December 12, 2019 be received.



**INTERNAL
AUDIT TEAM**
Thunder Bay Region

TO: Keewatin Patricia District School Board Audit Committee
FROM: Alex Marton, Regional Internal Audit Manager
DATE: December 12, 2019
SUBJECT: 2019 - 2021 Internal Audit Plan

In Fall 2019, the Regional Internal Audit Manager worked with the Superintendent of Business to complete a risk assessment and identify any new or emerging risks impacting Board operations. The assessment was completed by the Director of Education, the Superintendents of Education, and the Managers and Supervisors at the Board.

Through a review of the risk assessment and collaboration with the Superintendent of Business, the following 2-year audit plan was developed and is presented for your approval.

2019 – 2020 Audits

1. Repairs and Maintenance

This area was previously under consideration by Senior Administration and not completed due to resource constraints in Internal Audit. In addition, participants in the risk assessment identified risks specific to facility management and repairs workflow. The audit will assess:

- Monitoring and reporting on maintenance and repairs
- Timeliness of repairs and accountability
- Staff use of vehicles
- Preventative maintenance and emergency repairs
- Work order process and documentation

2. School Generated Funds

Respondents to the risk assessment identified inconsistencies in procedures at schools for SFG. This audit presents an opportunity to test compliance with the Ministry's fundraising guidelines and recommend best practices. The audit will assess:

- Board monitoring of school fundraising activities
- Use of funds decision-making and authority
- Donations to schools
- Collection and use of personal information
- Purchases made to support fundraising activities
- Controls over cash

2020 – 2021 Audits

1. Safe Schools Compliance

Safe Schools presents an inherent risk at all school boards. Respondents to the risk assessment identified multiple risks that will be reviewed during audit procedures. Audit work will include procedures designed to verify alignment with the 2017 Auditor General's report recommendations on student safety. The audit will assess:

- Reporting Violent Incidents
- Safe Arrivals program implementation and effectiveness
- Programs for long term suspensions and expulsion
- Bullying prevention and intervention
- Local police and school board protocol

2. IT Audit Report – Recommendation Compliance

Respondents to the risk assessment identified many IT related risks. The internal audit team outsourced a comprehensive audit of IT processes in 2015 – 2016 and presented 7 audit observations and recommendations to the audit committee. The purpose of this engagement is to assess the effectiveness of the IT department's action plans and ensure recommendations have been carried out. Third-party consultation may be engaged to assist with audit fieldwork.

Follow-up Reviews

The Regional Internal Audit Team will conduct follow-up reviews for previously completed audits to ensure management action plans have been carried out and risks have been addressed.