



DURHAM DISTRICT SCHOOL BOARD

NOTICE OF MEETING

AUDIT COMMITTEE PUBLIC SESSION

Wednesday, September 20, 2023

Chairperson: Leslie Miller

Recording Secretary: Kristin Talbot

DATE: Wednesday, September 20, 2023

TIME: 6:00 p.m.

LOCATION: Virtual

ATTACHMENTS: Agenda

Copies to:

Committee Members

Director of Education

Associate Director of Corporate Services

Invited Board Staff

Invited Guests



Durham District School Board

Audit Committee Meeting

PUBLIC AGENDA

Wednesday, September 20, 2023

6:00 p.m.

Virtual

	<u>Presented By</u>	<u>Pages</u>
1. Call to Order		
2. Land Acknowledgement	Chair	
3. Declarations of Conflict of Interest	Chair	
4. Approval of the Agenda	Chair	
5. Approval of the March 22, 2023 Audit Committee Public Meeting Minutes	Chair	1 - 2
6. Annual Audit Committee Report to the Board of Trustees	D. Wright	3 - 6
7. Annual Audit Committee Report to the Ministry of Education	D. Wright	7 - 9
8. Other Business	Chair	
9. Next Meeting – November 9, 2023	Chair	
10. Adjournment	Chair	



Durham District School Board

Audit Committee Meeting

DRAFT MINUTES

A PUBLIC meeting of the Audit Committee was held on Wednesday, March 22, 2023, virtually via ZOOM.

1. Call to Order

Associate Director Wright called the meeting to order at approximately 6:12 p.m.

Committee Members Present:	Michelle Arseneault, Trustee Stephen Linton, Trustee Shailene Panylo, Trustee Leslie Miller, External Member
Committee Members Regrets/Absences:	Olufunke Majebi, External Member
Staff Present:	Camille Williams-Taylor, Director of Education David Wright, Associate Director of Corporate Services Melissa Durward, Senior Manager of Finance Jennifer Machin, Senior Manager of Finance Sid Lashley, Internal Auditor
Guests Present:	Trevor Ferguson, Deloitte Jeff Henderson, Regional Internal Audit Manager Amyr Bhayani, Senior Regional Internal Auditor
Recording Secretary:	Kristin Talbot, Executive Assistant

2. Land Acknowledgement

Durham District School Board acknowledges that many Indigenous Nations have longstanding relationships, both historic and modern, with the territories upon which our school board and schools are located. Today, this area is home to many Indigenous peoples from across Turtle Island (North America). We acknowledge that the Durham Region forms a part of the traditional and treaty territory of the Mississaugas of Scugog Island First Nation, the Mississauga Peoples and the treaty territory of the Chippewas of Georgina Island First Nation. It is on these ancestral and treaty lands that we teach, learn and live.

3. Declaration of Conflict of Interest

There were no declarations of conflict of interest.

4. Approval of the Agenda

MOVED by Michelle Arseneault

That the agenda be approved as presented.

CARRIED

All individuals in attendance provided a brief introduction of themselves.

5. Election of the Chair

Associate Director Wright opened the floor for nominations for Audit Committee Chair.

Leslie Miller self-nominated for the role.

Associate Director Wright called for any other nominations. None were received. Leslie Miller was appointed as the Chair.

The Audit Committee meeting continued with Leslie Miller as Chair.

6. Approval of the November 10, 2022 Audit Committee PUBLIC Meeting Minutes

MOVED by Shailene Panylo

That the minutes be approved as presented.

CARRIED

7. Annual Agenda Plan

Associate Director Wright presented the annual agenda plan for information. Discussion ensued and questions were responded to.

8. Other Business

There was no other business.

9. Next Meeting Date

June 21, 2023

10. Adjournment

MOVED by Shailene Panylo

That the meeting does now adjourn.

CARRIED

The meeting was adjourned at 6:27 p.m.

Leslie Miller
Chair of the Committee

DURHAM DISTRICT SCHOOL BOARD ADMINISTRATIVE REPORT

REPORT TO: Audit Committee

DATE: September 20, 2023

SUBJECT: Annual Audit Committee Report
to the Board of Trustees

PAGE: 1 of 2

ORIGIN: Camille Williams-Taylor, Director of Education and Secretary to the Board
David Wright, Associate Director of Corporate Services and Treasurer of the Board

1.0 Purpose

The purpose of this report is to provide the Audit Committee with the Annual Audit Committee Report to the Board of Trustees, for the year ended August 31, 2023.

2.0 Ignite Learning Strategic Priority/Operational Goals

Success – *Set high expectations and provide support to ensure all staff and students reach their potential every year.*

Well-being – *Create safe, welcoming, inclusive learning spaces to promote well-being for all students and staff.*

Leadership – *Identify future leaders, actively develop new leaders and responsively support current leaders.*

Equity – *Promote a sense of belonging and increase equitable outcomes for all by identifying and addressing barriers to success and engagement.*

Engagement – *Engage students, parents and community members to improve student outcomes and build public confidence.*

Innovation – *Re-imagine learning and teaching spaces through digital technologies and innovative resources.*

3.0 Background

The Education Act Ontario Regulation 361/10; s.15 (3) states:

“(3). An audit committee of a board shall submit a report to the board in each fiscal year on or before a date specified by the board, and at any other time as may be requested by the board, that includes,

- (a) a summary of the work performed by the committee since the last report;
- (b) an assessment by the committee of the board’s progress in addressing any findings and recommendations that have been made by the internal or external auditor;
- (c) a summary of the matters addressed by the committee at its meetings;
- (d) the attendance record of members of the committee; and
- (e) any other matter that the committee considers relevant.”

The purpose of this report is to summarize the Audit Committee’s actions for the prior fiscal year.

This report is provided annually to the Audit Committee for review and approval and is then presented to the Board of Trustees at the following Board meeting for information.

4.0 Analysis

The Annual Audit Committee Report to the Board of Trustees, for the year ended August 31, 2023, is attached as Appendix A.

5.0 Financial Implications

N/A.

6.0 Evidence of Impact

Maintaining compliance with Ontario Regulation 361/10.

7.0 Communication Plan

N/A

8.0 Recommendation

It is recommended that the Audit Committee approve the Annual Audit Committee Report to the Board of Trustees, for the year ended August 31, 2023, to be presented to the Board of Trustees at the October Board meeting.

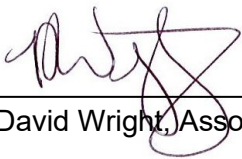
9.0 Appendices

Appendix A – Annual Audit Committee Report to the Board of Trustees

Report reviewed and submitted by:



Camille Williams-Taylor, Director of Education and Secretary to the Board



David Wright, Associate Director of Corporate Services and Treasurer of the Board

Durham District School Board

Annual Audit Committee Report to the Board of Trustees

For the year ended August 31, 2023

This report summarizes the Audit Committee's actions for the year ended August 31, 2023.

Audit Committee Members

The following members served on the Committee for the 2022-2023 year:

Donna Edwards – Trustee Representative (term ended November 2022)
 Carolyn Morton – Trustee Representative (term ended November 2022)
 Scott Templeton – Trustee Representative (term ended November 2022)
 Michelle Arseneault - Trustee Representative (term commenced November 2022)
 Stephen Linton - Trustee Representative (term commenced November 2022)
 Shailene Panylo - Trustee Representative (term commenced November 2022)
 Olufunke Majebi – External Member
 Leslie Miller – External Member

At the December 2021 Board Meeting, the Board of Trustees moved to appoint trustee representatives on a bi-annual basis at the Board's December organizational meeting. Election of the Chair will occur at the first Audit Committee meeting after the December organizational meeting.

In accordance with the Committee terms of reference approved by the Board on October 17, 2011, the External Members are appointed for a three-year term.

In addition, regular attendees at the committee meetings were:

- Partner, Deloitte LLP, External Auditors
- Regional Internal Audit Manager
- Senior Regional Internal Auditor
- Director of Education
- Associate Director of Corporate Services and Treasurer of the Board
- Senior Managers of Finance
- Internal Auditor

Meetings

Four meetings took place for the 2022-2023 year and were all held virtually. The members in attendance at each meeting were as follows:

Member's Name	September 21, 2022	November 10, 2022	March 22, 2023	June 21, 2023
Donna Edwards	P	P	X	X
Carolyn Morton	P	A	X	X
Scott Templeton	P	P	X	X
Michelle Arseneault	X	X	P	A*
Stephen Linton	X	X	P	A
Shailene Panylo	X	X	P	A
Olufunke Majebi	P	A	A	A
Leslie Miller	P	P	P	P

P = Present, A = Absent, X = Not an active member of the Committee at that time

*experienced technical difficulties

Governance

The Audit Committee operated throughout the fiscal year ended August 31, 2022. All of the members satisfied the eligibility requirements in accordance with Ontario Regulation 361/10.

External Auditors

The External Auditors, Deloitte LLP, were appointed to provide auditing services for the fiscal years 2022-2026.

External Auditors were present at the November, March and June meetings, during which the Audit Committee:

- Received and approved the audit plan for the year ended August 31, 2022;
- Reviewed the annual engagement letter confirming their independence;
- Received the audit findings report and audit opinion on the annual financial statements for the year ended August 31, 2022.

Regional Internal Auditors

The relationship with the Regional Internal Auditors has been productive and private meetings were held during the year. The Committee reviewed and approved the 2022-2023 audit plan.

Summary of the Work Performed

The following is a summary of the work undertaken by the Audit Committee in the last twelve months:

- Reviewed the Audit Committee report to the Board of Trustees for the year ended August 31, 2022;
- Reviewed the Audit Committee report to the Ministry of Education for the year ended August 31, 2022;
- Reviewed the annual agenda plan;
- Reviewed the External Audit Findings Report and Management Representation Letter for the year ended August 31, 2022;
- Presented the Audited Financial Statements for the year ended August 31, 2022;
- Reviewed the Board's OSBIE/Litigation items;
- Provided Deloitte's Audit Planning Report for the year ending August 31, 2023;
- Reviewed Regional Internal Audit Team's Internal Audit Update Reports;

Conclusion

By the signature noted below, we attest that to the best of our knowledge we have discharged our duties and responsibilities under Ontario Regulation 361/10.

On behalf of the Audit Committee

Audit Committee Chair

DURHAM DISTRICT SCHOOL BOARD ADMINISTRATIVE REPORT

REPORT TO: Audit Committee

DATE: September 20, 2023

SUBJECT: Annual Audit Committee Report
to the Ministry of Education

PAGE: 1 of 2

ORIGIN: Camille Williams-Taylor, Director of Education and Secretary to the Board
David Wright, Associate Director of Corporate Services and Treasurer of the Board

1.0 Purpose

The purpose of this report is to provide the Audit Committee with the Annual Audit Committee Report to the Ministry of Education, for the year ended August 31, 2023.

2.0 Ignite Learning Strategic Priority/Operational Goals

Success – *Set high expectations and provide support to ensure all staff and students reach their potential every year.*

Well-being – *Create safe, welcoming, inclusive learning spaces to promote well-being for all students and staff.*

Leadership – *Identify future leaders, actively develop new leaders and responsively support current leaders.*

Equity – *Promote a sense of belonging and increase equitable outcomes for all by identifying and addressing barriers to success and engagement.*

Engagement – *Engage students, parents and community members to improve student outcomes and build public confidence.*

Innovation – *Re-imagine learning and teaching spaces through digital technologies and innovative resources.*

3.0 Background

The Education Act Ontario Regulation 361/10; s.15 states:

“(1) An audit committee of a board shall submit to the board on or before a date specified by the board an annual report that includes,

- (a) any annual or multi-year audit plan of the board’s internal auditor;
- (b) a description of any changes made to a plan referred to in clause (a) since the last report of the committee;
- (c) a summary of the work performed by the internal auditor since the last annual report of the committee, together with a summary of the work the auditor expected to perform during the period, as indicated in the plan referred to in clause (a);
- (d) a summary of risks identified and findings made by the internal auditor; and
- (e) a summary of any enrolment audits planned by the internal auditor. O. Reg. 361/10, s. 15 (1); O. Reg. 204/15, s. 3 (1).

(2) A board who receives a report under subsection (1) shall submit the information described in clauses (1) (c) and (e) to the Minister in each fiscal year on or before a date specified by the Minister.”

The purpose of this report is to summarize the Regional Internal Audit Team's actions for the prior fiscal year.

This report is provided annually to the Audit Committee for review and approval and is then presented to the Board of Trustees at the following Board meeting for information. The report is required to be forwarded to the Ministry of Education on or before a date specified by the Minister, typically January 15.

4.0 Analysis

The Annual Audit Committee Report to the Ministry of Education, for the year ended August 31, 2023, is attached as Appendix A.

5.0 Financial Implications

N/A

6.0 Evidence of Impact

Maintaining compliance with O. Reg 361/10.

7.0 Communication Plan

Appendix A will be submitted to the Ministry of Education, as required by O. Reg 361/10.

8.0 Recommendation

It is recommended that the Audit Committee approve the Annual Audit Committee Report to the Ministry of Education, for the year ended August 31, 2023, to be presented to the Board of Trustees at the October Board meeting.

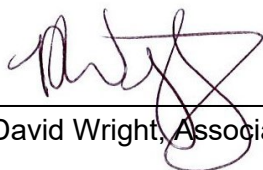
9.0 Appendices

Appendix A – Annual Audit Committee Report to the Ministry of Education

Report reviewed and submitted by:



Camille Williams-Taylor, Director of Education and Secretary to the Board



David Wright, Associate Director of Corporate Services and Treasurer of the Board

**Audit Committee
Annual Report to the Ministry of Education
For the year ended August 31, 2023**

District School Board Name: Durham District School Board

Fiscal Year: 2022-2023

Re: Annual Audit Committee Report to the Ministry of Education, as per
Ontario Regulation 361/10

Regional Internal Audit Team

2022-2023

During the 2022-2023 fiscal year, the following internal audit was completed by August 31, 2023:

- Legislative Compliance Phase Two
- Strategic Risk Assessment

2023-2024

Based on the Regional Internal Audit plan, we are expecting the following audits for 2023-2024:

- Stakeholder Communication Review
- Risk Monitoring Process Review
- Consulting Support
- Follow Up on Previous Audits

September 20, 2023

Date

Audit Committee Chair