



DURHAM DISTRICT SCHOOL BOARD

NOTICE OF MEETING

AUDIT COMMITTEE

PUBLIC SESSION

Tuesday, September 17, 2024

Chairperson: Leslie Miller

Recording Secretary: Kristin Talbot

DATE: Tuesday, September 17, 2024

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

Tuesday, September 17, 2024
6:00 p.m.
Virtual

	<u>Presented By</u>	<u>Pages</u>
1. Call to Order		
2. Land Acknowledgement	Chair Miller	
3. Declarations of Conflict of Interest	Chair Miller	
4. Approval of the Agenda	Chair Miller	
5. Approval of the March 20, 2024 Audit Committee Public Meeting Minutes	Chair Miller	1 - 2
6. Election of Audit Committee Chair O. Reg. 361/10, s. 6 (1): "6. (1) At the first meeting of the audit committee in each fiscal year, the members of the committee shall elect the chair of the committee for the fiscal year of the board from among the members appointed to the committee."	D. Wright	Verbal
7. Annual Audit Committee Report to the Board of Trustees	D. Wright	3 - 6
8. Annual Audit Committee Report to the Ministry of Education	D. Wright	7 - 10
9. Other Business	Chair Miller	
10. Next Meeting – November 6, 2024	Chair Miller	
11. Adjournment	Chair Miller	



Durham District School Board
Audit Committee Meeting
DRAFT MINUTES

A PUBLIC meeting of the Audit Committee was held on Wednesday, March 20, 2024, virtually via ZOOM.

1. Call to Order

Chair Miller called the meeting to order at approximately 6:05 p.m.

Committee Members Present:	Michelle Arseneault, Trustee Stephen Linton, Trustee Jawwad Aslam, External Member Leslie Miller, External Member
Committee Members Regrets/Absence:	Shailene Panylo, Trustee
Staff Present:	Camille Williams-Taylor, Director of Education and Secretary to the Board David Wright, Associate Director, Corporate Services and Treasurer of the Board Patrick Cotter, Legal Counsel Melissa Durward, Senior Manager of Finance Jennifer Machin, Senior Manager of Finance Sid Lashley, Internal Auditor
Guests Present:	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. Introduction of New Member

Associate Director Wright introduced incoming External Member Jawwad Aslam to the Committee. Appreciation was expressed to outgoing External Member Olufunke Majebi for her contributions during her 3 year term.

4. Declaration of Conflict of Interest

There were no declarations of conflict of interest.

5. Approval of the Agenda

Chair Miller added 7.1 Audit Committee Chair – Term of Role

None opposed to the agenda as amended.

6. Approval of the November 9, 2023 Audit Committee PUBLIC Meeting Minutes

MOVED by Michelle Arseneault

That the minutes be approved as presented.

CARRIED

7. Annual Agenda Plan

Associate Director Wright reviewed the annual agenda plan. It was noted this is an amalgam of Ministry requirements and historical practice. Items can be added as need arises.

A discussion ensued and questions were responded to.

7.1 Audit Committee Chair – Term of Role

Associate Director Wright noted the term for the Audit Committee Chair should be clarified.

It was noted that O Reg. 361/10 outlines that the election of the Chair should be held the first meeting of each fiscal year, which would set a one-year term. There is no restriction to re-electing a Chair for multiple terms.

A discussion ensued and questions were responded to.

It was determined the Election of Chair will be added to the September meeting agenda.

8. Other Business

There was no other business.

9. Next Meeting Date

June 19, 2024

10. Adjournment

The meeting was adjourned at 6:21 p.m.

Leslie Miller
Chair of the Committee

DURHAM DISTRICT SCHOOL BOARD ADMINISTRATIVE REPORT

REPORT TO: Audit Committee

DATE: September 17, 2024

SUBJECT: Annual Audit Committee Report
to the Board of Trustees

PAGE: 1 of 2

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

The Durham District School Board recognizes Indigenous rights are distinct. In the exercise of those rights, Indigenous staff and students shall not be subjected to actions with the aim or effect of depriving these distinct rights.

The Durham District School Board is committed to providing learning and working environments that centre human rights and equity and are safe, welcoming, respectful, equitable, accessible, inclusive and free from all forms of discrimination, oppression, harassment and harm.

1.0 **Abstract**

The DDSB Audit Committee receives and reviews the Annual Audit Committee Report to the Board of Trustees, which summarizes the Audit Committee's actions for the prior fiscal year, before it is presented to the Board of Trustees.

2.0 **Purpose**

This report is provided to the Audit Committee for review and approval before it is presented to the Board of Trustees for information.

3.0 **Background**

[Ontario Regulation 361/10: Audit Committees](#), 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, 2024, is attached as Appendix A.

5.0 Financial Implications

Organizations must ensure they adhere to Ontario Regulations to avoid any potential financial penalties.

6.0 Strategic Links

The information in this report supports [DDSB's Multi-Year Strategic Plan](#) - Ignite Connection, by promoting transparency through timely communication.

7.0 Communication/Implementation Plan

This report is provided annually to the Audit Committee and the Board of Trustees.

8.0 Recommended Action

It is recommended that the Audit Committee approve the following action:

The Annual Audit Committee Report to the Board of Trustees for the year ended August 31, 2024, be presented to the Board of Trustees at the October Board meeting.

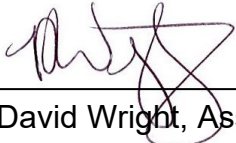
9.0 Appendices

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, 2024

This report summarizes the Audit Committee's actions for the year ended August 31, 2024.

Audit Committee Members

The following members served on the Committee for the 2023-2024 year:

Michelle Arseneault - Trustee Representative
 Stephen Linton - Trustee Representative
 Shailene Panylo - Trustee Representative
 Jawwad Aslam – External Member (term commenced February 2024)
 Olufunke Majebi – External Member (term ended February 2024)
 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 November 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

Virtual meetings for the 2023-2024 year were scheduled on the following dates. Committee members attendance is noted.

Member's Name	September 20, 2023	November 9, 2023	March 20, 2024	June 19, 2024*
Michelle Arseneault	P	P	P	
Stephen Linton	A	P	P	
Shailene Panylo	P	P	A	
Jawwad Aslam	X	X	P	
Olufunke Majebi	P	P	X	X
Leslie Miller	A	P	P	

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

*meeting package was circulated, however meeting was cancelled due to lack of quorum.

Governance

The Audit Committee operated throughout the fiscal year ended August 31, 2024. 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 and June meetings, during which the Audit Committee:

- Received the audit findings report and audit opinion on the annual financial statements for the year ended August 31, 2023;
- Received the annual engagement letter confirming their independence; and
- Received the audit service plan for the year ended August 31, 2024.

Regional Internal Auditors

The relationship with the Regional Internal Auditors has been productive and private meetings were held during the year. The Committee received the 2023-2024 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:

- Received the Audit Committee report to the Board of Trustees for the year ended August 31, 2023;
- Received the Audit Committee report to the Ministry of Education for the year ended August 31, 2023;
- Received the annual agenda plan;
- Received the External Audit Findings Report and Management Representation Letter for the year ended August 31, 2023;
- Received the Audited Financial Statements for the year ended August 31, 2023;
- Received the Board's OSBIE/Litigation items;
- Appointed a new External Member to a 3-year Term of Appointment, effective February 2024;
- Received the 2024-2025 meeting schedule;
- Received Deloitte's audit service plan for the year-ending August 31, 2024;
- Received Regional Internal Audit Team's 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 17, 2024

SUBJECT: Annual Audit Committee Report
to the Ministry of Education

PAGE: 1 of 3

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

The Durham District School Board recognizes Indigenous rights are distinct. In the exercise of those rights, Indigenous staff and students shall not be subjected to actions with the aim or effect of depriving these distinct rights.

The Durham District School Board is committed to providing learning and working environments that centre human rights and equity and are safe, welcoming, respectful, equitable, accessible, inclusive and free from all forms of discrimination, oppression, harassment and harm.

1.0 **Abstract**

The DDSB Audit Committee receives and reviews the Annual Audit Committee Report to the Ministry of Education, which summarizes the Regional Internal Audit Team's actions for the prior fiscal year.

This report is provided to the Audit Committee for review and approval and is then presented to the Board of Trustees for information. The report is then submitted to the Ministry of Education.

2.0 **Purpose**

This report is presented to the Audit Committee for review and approval to be provided to the Board of Trustees and to the Ministry of Education.

3.0 **Background**

[Ontario Regulation 361/10: Audit Committees](#), 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, 2024, is attached as Appendix A.

5.0 Financial Implications

Organizations must ensure they adhere to Ontario Regulations to avoid any potential financial penalties.

6.0 Strategic Links

The information in this report supports [DDSB’s Multi-Year Strategic Plan](#) - Ignite Connection, by promoting transparency through timely communication.

7.0 Communication/Implementation Plan

This report is provided annually to the Audit Committee and the Board of Trustees, and is submitted to the Ministry of Education, as required.

8.0 Recommended Action

It is recommended that the Audit Committee approve the following actions:

- The Annual Audit Committee Report to the Ministry of Education for the year-ended August 31, 2024, be presented to the Board of Trustees at the October Board meeting.
- The Annual Audit Committee Report to the Ministry of Education for the year-ended August 31, 2024 be submitted to the Ministry of Education.

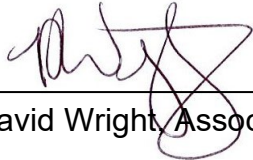
9.0 Appendices

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, 2024**

District School Board Name: Durham District School Board

Fiscal Year: 2023-2024

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

Regional Internal Audit Team

2023-2024

During the 2023-2024 fiscal year, the following internal audit was completed by August 31, 2024:

- Stakeholder Communication Review

2024-2025

Based on the Regional Internal Audit plan, we are expecting the following audits for 2024-2025:

- Legal Proceedings Risk Review
- Student Well-Being and Safety Review

September 17, 2024

Date

Audit Committee Chair