



Halton District School Board

AUDIT COMMITTEE

Boardroom, J.W. Singleton Education Centre, 2050 Guelph Line, Burlington, Ontario

Tuesday, September 17, 2019

Public Session: 3 p.m.

PUBLIC SESSION AGENDA

1.0 – Opening

- 1.1 Welcome and Call to Order
- 1.2 Acknowledgement of Traditional Lands
- 1.3 Declaration of Possible Conflict of Interest/Annual Conflict of Interest Declaration Form page 2
- 1.4 Approval of the Agenda

2.0 – Ratification / Action

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per Regulation 361/10, Section 6(1)
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- 2.4 Action Items
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3.0 – Communication to the Audit Committee

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- 4.1 Appointment of External Audit Committee Members for 2019-2020

5.0 – Adjournment

- 5.1 Motion to Adjourn

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**Declaration to the Chair of the Audit Committee of
the Halton District School Board
by a Member of the Audit Committee
as to Whether or Not the Member has a Conflict of Interest**

1.) This Declaration applies to:
(check one)

- ☐ a) my initial appointment to the Audit Committee;
- ☐ b) the first Committee meeting of the Audit Committee for the fiscal year 2019;
- ☐ c) any other time during my appointment.

2.) I _____, declare that I do not have a conflict of interest as
(name of member)
defined by Subsection 4(2) of O. Reg 361/10, *Education Act*, RSO 1990 C.E-2.
(strike out if inapplicable)

3.) I _____, declare that I have a conflict of interest as defined
(name of member)
by Subsection 4(2) of O. Reg 361/10, *Education Act*, RSO 1990 C.E-2 because one or more of my: parent(s), child(ren) or spouse is/are employed by the Board at this time.
(strike out if inapplicable)

Dated at Burlington, Ontario this 17th day of September, 2019.

Audit Committee Member

Note: Subsection 4(2) O. Reg 361/10, *Education Act*, RSO 1990 C.E-2 states:

For the purposes of clause (1) (c), a person has a conflict of interest if his or her parent, child or spouse is employed by the board. O. Reg. 361/10, s. 4 (2).

**Halton District School Board
Audit Committee Public Session Meeting Minutes
Tuesday, April 30th, 2019**

Attendance:

Trustee Members: J. Gray, A. Collard, L. Reynolds

Trustee Guests:

Public Representative: M. Caputi, D. McKerrall

Staff: S. Miller, R. Negoï, J. Sweetman, H. Camastro, C. Salemi, K. Samarin, S. Harwood

Regional Internal Audit Team: J. Baker

External Auditor: D. Tonin, L. Cheung

Agenda Item 1.0

1.1 Call to Order

- The Chair called the meeting to order at 3:25 p.m.

1.2 New Trustee Representative – Audit Committee

- Welcome given to New Member of the Audit Committee, Leah Reynolds and the new Superintendent of Business Services and Treasurer, Roxana Negoï.

1.3 Declarations of Possible Conflict of Interest

- No conflicts of interest were declared.

1.4 Approval of the Agenda

- Correction noted for item 2.3.4: Date of the Regional Internal Audit Plan is 2019/2020

Motion: A. Collard / L. Reynolds

Be it resolved that the Agenda for the Public session of the Audit Committee Meeting for April 30, 2019 be approved as distributed.

Carried Unanimously.

Agenda Item 2.0

2.1 Minutes of the Audit Committee Meetings

2.1.1 Audit Committee Meeting, November 13, 2018

Motion: D. McKerrall / A. Collard

Be it resolved that the minutes from the Public Session Audit Committee Meeting held on November 13, 2018 be approved as distributed. **Carried Unanimously.**

2.2 Approval of Business Transacted in Private Session – January 22, 2019
Approval of Business Transacted in Private Session – April 30, 2019

Motion: D.McKerrall / M. Caputi

Be it resolved that the business transacted in the Private session of the Audit Committee Meeting held on January 22, 2019 be approved with respect to the Special Education Terms of Reference, the IT Back-up, Disaster and Recovery Audit Follow-up Report, and the Regional Internal Audit Status Update and that these reports be included in the Audit Committee Summary Report to the Board of Trustees.
In addition be it resolved that the business transacted at the same private session as it relates to the position and job description of the Manager, Internal Audit be approved. **Carried Unanimously.**

Motion: D. McKerrall / L. Reynolds

Be it resolved that the business transacted in the Private session of the Audit Committee Meeting held on April 30, 2019 be approved with respect to the Entity Level Controls Assessment Audit Follow-Up Report and the Regional Internal Auditor Status Report and that these reports be included in the Audit Committee Summary to the Board of Trustees.
In addition, be it resolved that the motion pertaining to a job description revision and job posting in section 2.2.2 from the Audit Committee – Private Session held on January 22, 2019 be rescinded. **Carried Unanimously.**

2.3 Action Items:

2.3.1 Appointment of the External Auditor for the 2018/2019 Financial Statement Audit

- The Superintendent of Business Services and Treasurer presented the recommendation

Motion: D. McKerrall / M. Caputi

Be it resolved that the Audit Committee recommend to the Board of Trustees the appointment of the external audit firm Deloitte LLP to perform the annual financial statement audit of the 2018/2019 fiscal year. **Carried Unanimously.**

2.3.2 External Audit Plan for 2019/2020 and Finance and Human Resources/Payroll Implementation Audit

- Deloitte presented the report and responded to questions
- Materiality threshold to remain the same as previous years.

- In reference to Appendix 3 there are no upcoming changes that will have an impact on the current year statements. Asset Retirement obligations will likely have the most impact on the Board going forward.

Motion: D. McKerrall / M. Caputi

Be it resolved that the Audit Committee receive the External 2018/2019 Audit Plan and recommend it to the Board of Trustees for approval.

Carried Unanimously.

2.3.3 Regional Internal Audit Updates

- The Regional Internal Audit Manager presented the Update Memo

2.3.4 Regional Internal Audit Plan for 2019/2020 and Revised Plan for 2018/2019

- The Regional Internal Audit Manager presented the plan and responded to questions.
- Interest in looking at Absence Management for the 2020/2021 Audit Plan depending on direction from Ministry.
- Running list of topics to be considered, maintained by RIAT.

Motion: M. Caputi / L. Reynolds

Be it resolved that the Continuing Education audit approved as part of the 2018-19 regional internal audit plan be deferred due to the review of continuing education programs currently underway by the Associate Director. **Carried Unanimously.**

Motion: D. McKerrall / M. Caputi

Be it resolved that the Audit Committee recommends that the 2019/2020 Regional Internal Audit Plan which includes an audit of Privacy and Information Management and follow-up reviews of Information Technology Vulnerability and Security Assessment, Insurance Program Administration and Board Partnerships and Sponsorships be approved by the Board of Trustees. **Carried Unanimously.**

Motion: D. McKerrall / L. Reynolds

Be it resolved that the Audit Committee receive the Internal Audit Status Update and that the report be included in the Audit Committee Summary to the Board of Trustees. **Carried Unanimously**

Agenda Item 3.0

3.1 Information Items

3.1.1 Audit Committee Training Resources

- The Superintendent of Business Services and Treasurer provided an overview on the new member training resources.

- It was noted that some ministry School Business Support Branch links are not working. These were taken down as they are not currently AODA compliant

**3.1.2 Schedule of Budget and Financial Reports 2018/2019 and 2019/2020
Expected Dates**

- R. Negoï outlined budget and financial reports expected dates
- Take questions in future meetings

Agenda Item 4.0

Agenda Item 5.0

Other Business – next meeting September 17, 2019

5.1 Adjournment

Motion: L. Reynolds / M. Caputi

Be it resolved that the Public Session of the Audit Committee Meeting held on April 30th, 2019 be adjourned at 4:07pm. **Carried Unanimously.**



Halton District School Board

Date: September 17, 2019

FOR ACTION

TO: Audit Committee

FROM: Roxana Negoi
Superintendent of Business Services and Treasurer

RE: **Election of Audit Committee Chair 2019/2020**

Warrant

This report outlines the requirements under the Audit Committee Regulation to hold an election of the Audit Committee Chair

Recommendation

Be it resolved that _____ be appointed as Chair of the Audit Committee for the 2019/2020 fiscal year

Background

The election of the Audit Committee Chair is required at the September meeting as per Audit Committee Regulation 361/10.

Chair of the audit committee

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. O. Reg. 361/10, s. 6 (1); O. Reg. 204/15, s. 1.

Audit Committee members will be asked to put their names forward for consideration as Chair at the meeting.

Respectfully submitted,

Roxana Negoi
Superintendent of Business Services and Treasurer



Halton District School Board

Date: September 17, 2019

FOR ACTION

TO: Audit Committee

FROM: Roxana Negoï,
Superintendent of Business Services and Treasurer

RE: **Election of Audit Committee Vice-Chair 2019/2020**

Warrant

This report outlines the process to hold an election of the Audit Committee Vice-Chair

Recommendation

Be it resolved that _____ be appointed as Vice-Chair of the Audit Committee for the 2019/2020 fiscal year

Background

The election of the Audit Committee Chair is required at the September meeting as per Audit Committee Regulation 361/10. The Halton District School Board Audit Committee also holds an election process for a Vice-Chair to act in the capacity of Chair in the absence of the Audit Committee Chair. The election of the Audit Committee Vice-Chair will follow the election of the Audit Committee Chair.

Audit Committee members will be asked to put their names forward for consideration as Vice-Chair at the meeting.

Respectfully submitted,

*Roxana Negoï
Superintendent of Business Services and Treasurer*

Halton District School Board Audit Committee Terms of Reference

Last Updated: April 13, 2017

Purpose

In order to contribute to good governance, transparency and accountability, the Audit Committee reports and makes recommendations to the Board of Trustees. These reports assist trustees in their obligations and oversight responsibilities relating to the School Board's financial and risk management, control and governance frameworks and processes.

Context

Audit Committees are bound by The Ontario Education Act, Ontario Regulation 361/10. This Terms of Reference is developed in accordance with the act and outlines the purpose, objectives, membership and operating procedures of the Halton District School Board's Audit Committee.

Definitions

"External Auditor" means an auditor appointed by a board under subsection 253(1) of the Act to perform the duties referred to in subsection 253(4) of the Act.

"Internal Auditor" means a contractor or employee of a board who examines and evaluates a Board's records and procedures related to the board's risk management, internal controls and governance processes and makes recommendations on ways to improve the Board's risk management, internal controls and governance processes.
361/10 S.1(2)

"External Public Representative Member" means a person who is not an employee or officer of the Board or of any other board at the time of his or her appointment. This member has accounting, financial management or other relevant business experience that ensures an understanding of the accounting and auditing standards applicable to the Board. 361/10 S.4(1)

"Fiscal Year" means the fiscal year of the board which begins on September 1st and ends at August 31st of the following calendar year.

Duties and Responsibilities

The audit committee duties and responsibilities are related to:

- financial reporting processes
- internal controls
- internal auditor

Halton District School Board Audit Committee Terms of Reference

- external auditor
- risk management
- compliance matters

Membership

Pursuant to legislation, the Audit Committee shall consist of five members which must include three trustees and two external public representative members. Trustee appointments shall be made by the Striking Committee and will be up to four years in length beginning the first meeting following the beginning of their term at the first Audit Committee meeting after the new board is sworn in. External public representative members will be appointed by the board's selection committee as per Ontario Reg. 361/10 S.5 for a term not to exceed three years 361/10 S.7(2). Any code of conduct of the Board that applies to trustees also applies to external public representative members in relation to their functions, powers and duties as members of the committee. If an external public representative member resigns, another member shall be appointed for the remainder of the three year term.

Chair and Vice Chair

Among the committee members, a Chair and Vice Chair will be elected at the first meeting of the Audit Committee in each fiscal year. 361/10 S.6(1) The electoral process will be consistent with that used for the election of the Chair and Vice Chair of the Board of Trustees. All members of the Audit Committee will be given the opportunity to declare themselves as a candidate at the first meeting of each fiscal year prior to the elections.

The Vice Chair will chair the meeting when the Chair is not present, has a conflict of interest, or when the Chair deems it necessary, in accordance with the Passing the Gavel By-Laws of the Board.

Quorum

Three members of the Audit Committee, including at least one external public representative member, constitutes a quorum for meetings of the Audit Committee. 361/10 S.11(6)

Decision Making

Each member of the Audit Committee has one vote. 361/10 S.11(3) The Audit Committee shall make decisions by resolution. In the event of a tie vote, the Audit Committee Chair is entitled to cast a second vote. 361/10 S.11(5)

Halton District School Board Audit Committee Terms of Reference

Support

Each regularly scheduled meeting of the Audit Committee may include the following staff as needed:

- Director of Education or designate
- Superintendent of Business Services and Treasurer
- Controller of Financial Services
- External Auditor(s)
- Regional Internal Audit Team
- Manager of Accounting
- Staff assigned minute taking for the committee

Meetings

The Audit Committee shall meet at least three times in each fiscal year, and at such other times as the Chair of the Audit Committee or the Board of Trustees considers advisable. 361/10 S.11(1) The first meeting of the fiscal year shall take place no later than September 30. 361/10 S.11(2) The other two meetings are typically held in November and in April. Trustees who are not members of the Audit Committee shall be invited to attend all meetings as observers. The names of trustees in attendance shall be noted in the minutes.

Audit Committee meetings may be comprised of up to three distinct and separate sessions: Public (Open), Private (Closed) and In-Camera.

Public sessions are open to the public. The agendas will be available in advance of each meeting and the minutes will be posted on the Board's public website.

Private are not open to the public. Private sessions include Audit Committee members, Board of Trustees, and any other personnel or participants as needed. Private sessions deal with matters regarding personnel, property or risk management.

In-Camera sessions include Audit Committee members and other personnel or participants as needed. In-Camera sessions permit the Audit Committee to receive feedback regarding audit processes or risks without other parties present.

Private and Public Session Meetings

- a) Private Session shall precede Public Session. The Audit Committee can, by resolution, go back into Private Session following the Public Session of the Audit Committee meeting.

Halton District School Board Audit Committee Terms of Reference

- b) Audit Committee members may vote to make recommendations to the Board on matters brought before them in Private Session, and any such recommendations will be brought forward for a vote at a meeting of the Audit Committee in Public Session.

Meeting Agendas and Minutes

Meeting agendas will be developed by the Chair in consultation with the Vice Chair and support from the Superintendent of Business Services. Requests for agenda items may be addressed to the Chair.

The Chair of the Audit Committee shall ensure that minutes are taken at each meeting and provided to the members of the committee within one month of the meeting date.
361/10 S.11(7)

Budget

The Board's administration budget covers the costs associated with all aspects of the work of the Audit Committee.

External Public Representative Members may claim for mileage reimbursements to attend Audit Committee meetings in accordance with the Board's Travel and Expense Reimbursement and Hospitality Administrative Procedures.

Contact Person

Any questions related to the activities of the Audit Committee, should be directed to the Chair of the Audit Committee or the Chair of the Board of Trustees.

Audit Committee Reporting to Board of Trustees

In addition to reporting responsibilities outlined in Ontario Regulation 361/10 S.15, a report will be presented to the Board of Trustees after each meeting of the audit committee, on all decisions and actions approved by the Audit Committee. Where Audit Committee matters are passed in a motion during the meeting, and such motions are brought forward to the Board, this report must be presented in written format. Otherwise, the committee report may be presented as a verbal report to Board.

An annual written report will be provided to the Board at the end of each fiscal year to meet the requirements of Ontario Regulation 361/10 S.15(1).

Topic:	Audit Committee
Effective:	September 2014
Cross Reference:	Ontario Regulation 361/10 – Audit Committees
Review/Revision Date:	September 2017, <u>September 2019</u>
Responsibility:	Superintendent of Business Services and Treasurer

INTENDED PURPOSE:

The Halton District School Board recognizes the value of an Audit Committee in reviewing the internal and external audit functions, recognizes the value of providing a communication link between the auditors and the Board, and recognizes the value of an Audit Committee in reviewing the financial statements and other related issues.

PROCEDURE:

The ~~management of the~~ Halton District School Board will establish an Audit Committee in accordance with Ontario Regulation 361/10 – Audit Committees.

The Audit Committee will have the following terms of reference:

1. The Audit Committee is composed of three trustees and two ~~members of the public~~ external public representative members:
 - three trustees appointed at large for a four-year term
 - two external public representative members selected for three year terms.
2. At the first meeting of the Audit Committee in each fiscal year, the members of the committee shall elect the chair and vice-chair of the committee for the fiscal year of the board from among the ~~board~~ members appointed to the committee.
3. The Director of Education, Superintendent of Business Services and Treasurer, Controller of Financial Services and Manager of Accounting ~~and the Internal Auditor~~ are staff resources to the Audit Committee.
4. The Duties, Powers and Reporting requirements of the Audit Committee are as detailed in Ontario Regulation 361/10 – Audit Committees.
5. The Audit Committee shall meet at least three times in each fiscal year.



MEMO

TO: Halton District School Board Audit Committee
FROM: Jenny Baker, Regional Internal Audit Manager
DATE: 17 September 2019
SUBJECT: Regional Internal Audit Status Report – Open Committee Session

This memorandum will serve to update the Audit Committee of the Regional Internal Audit Team's (RIAT) work since April 30, 2019.

A. Other

- i. Please refer to the attached 2019-2020 training plan and a summary of training completed for the 2018-19 year. This report is provided to confirm RIAT compliance to International Standard for the Professional Practice of Internal Auditing, standard #1230 - Continuing Professional Development.
- ii. Karl Hutchinson, Senior Internal Auditor resigned from Regional Internal Audit team in July.

Motion

Be it resolved that the Audit Committee receive the Regional Internal Audit Status Update and that the report be included in the Audit Committee Summary to the Board of Trustees.



RIAT Education and Training Plan

Objective:

1. To report on RIAT compliance to International Standards for the Professional Practice of Internal Auditing standard #1230 - Continuing Professional Development.
2. To define training plans to develop and maintain staff professional competencies.

Completed 2018-19

Auditor	Training Focus	Date
All Auditors	1. Review revised RIAT Audit manual and ensure team practices align with requirements 2. Ontario Association of School Business Officials,(OASBO) Internal Audit Section 3. Relevant seminars/webinars on fraud, ethics, privacy and IT Security offered by the various institutes (*see acronyms below)	January 2019 4-6 meetings throughout the year.) As offered throughout the year
John Forte	1.Privacy Training- Grant Thornton 2. MIAA Conference	June 2019 October 2018
Andrea Eltherington	1. Completed assigned audit projects to contribute to meeting CISA experience requirements. Andrea confirms that she has met the annual continuing education requirements of the IIA.	Throughout the year
Jenny Baker	1. Speaker, OASBO Privacy and Information Management group and Finance and Internal Audit Conference on Privacy. Jenny confirms that she has met the annual continuing education requirements of CPA Ontario, ISACA and the ACFE.	November 2018 and February 2019

Planned 2019-20

Auditor	Training Focus	Date
All Auditors	1. Attend IIA National Conference. 2. OASBO Internal Audit. 3. Internal Team Training on auditing privacy and privacy frameworks. 4. Relevant seminars/webinars on fraud, ethics, privacy and IT Security offered by the various institutes.	September 15-18, 2019 4-6 meetings during year September 2019 Throughout the year
John Forte	Progress through CIA requirements	Throughout the year
Andrea Eltherington	Execute audit projects to contribute to meeting CISA experience requirements.	Throughout the year

Acronyms

ACFE – Association of Certified Fraud Examiners

IIA- Institute of Internal Auditors

ISACA – Information Systems Audit and Control Association

CIA – Certified Internal Auditor

CPA – Chartered Professional Accountant

CISA – Certified Information Systems Auditor

Halton District School Board

Public Session

Date: September 17, 2019

FOR DECISION

TO: The Chair and Members of the Audit Committee
Halton District School Board

FROM: Roxana Negoï, Superintendent of Business Services and Treasurer

RE: **Audit Committee Annual Report to the Board of Trustees and Annual Report to the Ministry**

Background:

The Halton District School Board (HDSB) Audit Committee met on September 17, 2019
The purpose of the meeting included;

1. To review the 2018/2019 Annual Reports to the Board of Trustees and to the Ministry

Review of 2018/2019 Audit Committee Annual Report to the Board of Trustees

Under Ontario Regulation 361/10, S. 15 (1), the Audit Committee shall submit to the board an annual report. The annual report contains the information prescribed under the regulation.

Review of the 2018/2019 Audit Committee Annual Report to the Ministry

Under Ontario Regulation 361/10, S. 15 (2), the board shall submit information to the Minister on audit work performed since the last report and work planned for the upcoming period. The annual report contains the information prescribed under the regulation.

Recommendation

Be it resolved that the Audit Committee approve the Annual Report to the Board of Trustees and the 2018/2019 Annual Report to the Ministry and forward the reports to the Board of Trustees for acceptance.

Respectfully submitted,

Roxana Negoï

Superintendent of Business Services and Treasurer

Annual Report to the Board of Trustees For the year ended August 31, 2019

Public Session

(Draft – Pending Approval at September 17, 2019 Meeting)

This report summarizes the audit committee's actions for the year ending August 31, 2019.

Audit Committee Members

The Audit Committee consisted of the following members:

- Jeanne Gray – Chair, Trustee Representative
- Ann Harvey Hope, Vice-Chair (to September 2018), Trustee Representative (to December 2018)
- Amy Collard, Vice-Chair, Trustee Representative
- Leah Reynolds, Trustee Representative (effective January 2019)
- Mary Caputi, Public Representative
- Dan McKerrall, Public Representative

In addition, staff attendees at the Committee meetings included:

- Stuart Miller – Director of Education
- Lucy Veerman – Superintendent of Business Services and Treasurer (to January 2019)
- Roxana Negoï – Superintendent of Business Services and Treasurer (effective February 2019)
- Jackie Sweetman – Controller of Financial Services
- Heather Camastro – Manager of Accounting
- Carrie Salemi – Manager of Accounting, School Financial Services
- Kathryn Samarin – Supervisor of School Financial Services
- Jenny Baker – Regional Internal Audit Manager
- David Tonin – Partner, Audit & Assurance, Deloitte LLP
- Lilian Cheung – Audit Manager, Audit & Assurance, Deloitte LLP

Additional trustee guests attending Audit Committee meetings are noted in the minutes.

Administrative Tasks

At the beginning of the year and in accordance with recommended good practice various administrative tasks were completed. These included:

- requesting declaration of any conflicts of interest

- appointing an Audit Committee Chair
- developing a work plan;
- developing a meeting schedule and agenda for the year; and
- updating the Audit Committee Terms of Reference

Meetings

The previous annual report (approved at Audit Committee meeting in September 2018) summarized the meetings up to September 18, 2018 and dealt with matters related to the 2017/2018 fiscal year. For matters dealing with 2018/2019, there were four meetings throughout the year. All meetings were held as planned. The regulation requires that the attendance record of the members of the committee be included in the report.

The members in attendance at each meeting were as follows:

Member's Name	November 13, 2018	January 22, 2019	April 30, 2019	September 17, 2019 (Draft)
Jeanne Gray	X	X	X	X
Ann Harvey Hope (to Dec 18)	X	-	-	-
Amy Collard	X	X	X	X
Leah Reynolds (eff. Jan 19)	-	X	X	X
Mary Caputi	X	X	X	X
Dan McKerrall	X	Absent	X	X

A meeting will be held in November 2019 for the presentation of the draft 2018/2019 audited financial statements.

The Regulation also requires the Audit Committee Chair to provide an oral or written report to the Board of Trustees summarizing the matters discussed at each meeting and a written report of any recommendations for the Board to approve. Information was provided to the Board of Trustees after each of the meetings.

Governance

The Audit Committee operated throughout the fiscal year ending August 31, 2019. All of the members satisfied the eligibility requirements in accordance with Ontario Regulation 361/10.

Halton District School Board Internal Auditor

The position of Internal Auditor at the Halton District School Board was vacant during the 2018/2019 fiscal year. The position of the Audit and Compliance Officer was also vacant during 2018/2019.

Several postings for the recruitment of the Internal Auditor were unsuccessful. As part of the 2019/2020 budget process, the positions of Internal Auditor and Audit and Compliance Officer were eliminated.

External Auditors

The external auditors, Deloitte LLP, presented the scope and extent of their work for the 2018/2019 audited financial statements to the committee, which the committee reviewed and recommended for approval at the April 30, 2019 meeting. The external auditors confirm their independence in conjunction with the presentation of the draft financial statements. The Audit Committee reviewed and recommended the approval of the annual audited financial statements for the 2017/2018 year on November 13, 2018.

As per the Board Executive Limitations Policy, external audit services were tendered for the 2018/2019 fiscal year. The Audit Committee recommended the re-appointment of Deloitte LLP as the board's external auditors for 2018/2019 fiscal year during the meeting held April 30, 2019.

Regional Internal Audit Team

The Audit Committee reviewed and approved the internal audit plans for the school board, reviewed, and discussed interim and year end reports summarizing the results of the audit work and recommendations made by the Regional Internal Audit Team.

Summary of the work performed

In addition to the items noted above, the following outlines further work performed by the Audit Committee in the last 12 months:

- Reviewed the fees charged by the external auditors in respect of the 2018/2019 financial statement audit;
- Followed up on any issues discussed at previous meetings;
- Discussed External, Internal and Regional Internal Audit Assessments;
- Held private meetings (i.e. exclusive of Management) with External Auditor and Regional Internal Auditors.

The Audit Committee is grateful to all of the participants for the interchange of ideas and expertise from the attendees. It is the interaction of all involved that allows us to be

successful and to satisfy our duties and responsibilities under Ontario Regulation 361/10.

On behalf of the Audit Committee

Jeanne Gray
Audit Committee Chair 2018/2019

**Annual Report to the Board of Trustees and Forwarded
To the Ministry of Education
for the year ended August 31, 2019**

(Draft – Pending Approval at September 17, 2019 Meeting)

District School Board Name: Halton District School Board

Fiscal Year: 2018/2019

Re: Annual audit committee report to the Ministry of Education as per Ontario Regulation 361/10

During the 2018/19 fiscal year, the following internal audits or other engagements were completed by the regional internal audit team but not presented to the Audit Committee by August 31st:

- Special Education
- Information Technology – Vulnerability and Security Assessment Follow-Up Audit

In addition to those listed above, the following audits were completed in the 2018/19 fiscal year:

- Board Partnerships and Sponsorships Audit
- Follow-up Audit:
 - o Information Technology – Backup, Disaster and Recovery
 - o Entity Level Controls Assessment

Based on the multi-year internal audit plan, we are not expecting any enrolment audits to be performed.

Date

Signature

Jeanne Gray
Audit Committee Chair 2018/2019



Halton District School Board

INFORMATION FOR AUDIT COMMITTEE

2018/2019 FISCAL YEAR

Budget Presentation	June 6, 2018	Budget 2018-2019 Link
Budget Approval	June 20, 2018	Approved Budget 2018-2019 Link Report 18090, Page 16
Revised Estimates	January 9, 2019	Revised Estimates 2018-2019 Link Report 19000, Page 41
Financial Statements – Audit Committee	November 12, 2019	
Financial Statements – Board Presentation and Board Approval	November 20, 2019	

2019/2020 FISCAL YEAR

Budget Presentation	June 5, 2019	Budget-2019-2020 Link
Budget Approval	June 20, 2019	Approved Budget 2019-20 Link Report 19092, Page 38
Revised Estimates	December 2019	
Financial Statements – Audit Committee	November 2020	
Financial Statements – Board Presentation and Board Approval	November 2020	