



Halton District School Board

AUDIT COMMITTEE

Virtual Meeting meet.google.com/sxj-fviw-yaz (use calendar invite link or type into browser)

Tuesday, April 28, 2020

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 Declarations of Possible Conflicts of Interest
- 1.4 Approval of the Agenda

2.0 – Ratification / Action

page

- 2.1 Minutes of the Audit Committee Meetings
 - 2.1.1 Audit Committee Meeting, February 11, 2020 *pages 2-4*
- 2.2 Approval of Business Transacted in Private Session (J. Gray)
- 2.3 Action Items
 - 2.3.1 External Audit Plan for 2019/2020 Financial Statement Audit (D. Tonin) *pages 5-19*
 - 2.3.2 Regional Internal Audit Updates (J. Baker) *page 20*
 - 2.3.3 Regional Internal Audit Plan for 2020/2021 (J. Baker) *pages 21-22*

3.0 – Communication to the Audit Committee

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- 3.1 For Information
 - 3.1.1 Schedule of Budget and Financial Reports 2019/2020 and 2020/2021 Expected Dates (R. Negoï) *page 23*

4.0 – Other Business

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5.0 – Adjournment

Date of Next Meeting – suggested Tuesday, September 29th
(must be before September 30, 2020)

This publication is available in accessible formats upon request

**Halton District School Board
Audit Committee Public Session Meeting Minutes
Tuesday, February 11th, 2020**

Attendance:

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

Trustee Guests:

Public Representative: S. Malik

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

Regional Internal Audit Team: J. Baker

External Auditor:

Regrets: D. Tonin, L. Cheung, D. McKerrall

Agenda Item 1.0

1.1 Call to Order

- The Chair called the meeting to order at 3:00 p.m.

1.2 Acknowledgement of Traditional Lands

- On behalf the Board, acknowledgement and thanks was given to the Mississaugas of the Credit First Nation for sharing their traditional territory.

1.3 Introduction of New External Public Representative Member

- The Chair introduced and welcomed the new Public Representative Member, S. Malik to the Committee.

1.4 Declarations of Possible Conflict of Interest

- No conflicts of interest were declared.

1.5 Approval of the Agenda

Motion: L. Reynolds/S. Malik

Be it resolved that the Agenda for the Public session of the Audit Committee Meeting for February 11th, 2020 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 12th, 2019

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Motion: S. Malik/A. Collard

Be it resolved that the minutes from the Public Session Audit Committee Meeting held on November 12th, 2019 be approved as distributed.

Carried Unanimously.

2.2 Approval of Business Transacted in Private Session

Motion: L. Reynolds/A. Collard

Be it resolved that the business transacted in the Private Session of the Audit Committee Meeting held on February 11, 2020 be approved.

Carried Unanimously.

2.3 Action Items:

2.3.1 Appointment of the External Auditor for the 2019-20 Financial Statement Audit

- The Superintendent of Business Services presented the report to the Committee and responded to questions
- Clarification provided that it is a five-year term but review and evaluation is required annually per the Regulation
- Original selection based on OECM review and Deloitte LLP was one of the awarded vendors

Motion: L. Reynolds/S. Malik

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 2019-2020 fiscal year. **Carried Unanimously.**

Agenda Item 3.0

3.1 Board Report on Budget Development

- The Superintendent of Business Services presented the Report to Board and Timelines for Budget Development to the Committee and responded to questions
- Information on the budget and related reports are posted on the Board's website
- Responsibility of the Board of Trustees to be involved in the budget development and results from the public consultation will be shared with them later in March

3.2 Timelines for Financial Reporting Presentation to Board

- The Superintendent of Business Services presented the timelines for financial reporting presentation to Board for information

Agenda Item 4.0

4.1 Audit Committee Governance Policy and Procedure

- Final Board approved policy and procedure provided for information
- Being presented to the Committee for final review

- Some small changes made after being vetted by Legal Counsel and the Board of Trustees

4.2 Board Policy Audit and Non-Audit Services – Rescinded

- No longer needed as content now covered under new Audit Committee Governance policy and procedure

4.3 Fraud Management / Whistleblower Update

- The Superintendent of Business Services provided an update to the Committee and will bring a draft procedure forward in April
- S. Malik offered her assistance with implementing the whistleblower hotline as she has previous experience with this
- Currently only 1 Board has a whistleblower hotline and it is outsourced to a third party
- Need to establish a protocol to screen and investigate complaints appropriately
- Some Boards have abandoned hotlines as they were not meeting the goals they expected
- Still some research and work to be done to determine direction and scope

Agenda Item 5.0

5.1 Adjournment

Motion: A. Collard/S. Malik

Be it resolved that the Public Session of the Audit Committee Meeting held on February 11th, 2020 be adjourned at 3:22 pm. **Carried Unanimously.**

Next meeting date – April 28th, 2020

Halton District School Board

Date: April 28, 2020

FOR DECISION

TO: Audit Committee
FROM: Roxana Negoi,
Superintendent of Business and Treasurer
RE: **External Audit Plans**

RECOMMENDATION:

Be it resolved that the Audit Committee recommend to the Board of Trustees the approval of the external audit plan and the fees of \$75,900 excluding applicable taxes (attached as Appendix A) for the fiscal year ending August 31, 2020, prepared by the Board's external auditors, Deloitte LLP.

Background:

Ontario Regulation 361/10, initially approved in 2010, applies to Audit Committees established by district school boards under subsection 253.1 (1) of the Education Act. The following sections are applicable to the recommendations:

External Audit Plan, Paragraph 9(4) (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.

The audit fees of \$75,900 are outlined on page 2 of the 2020 Audit Service Plan.



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Halton District School Board 2020 Audit service plan

For the year ending August 31, 2020
To be presented to the Audit Committee
April 28, 2020



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April 28, 2020

Private and confidential

To the Chair and Members of the
Audit Committee of Halton District School Board
Halton District School Board
J.W. Singleton Education Centre
2050 Guelph Line
Burlington ON L7R 3Z2

2020 Audit service plan

Dear Audit Committee members:

We are pleased to provide you with our audit service plan for Halton District School Board and its related entities ("the School Board") for the year ending August 31, 2020. This document describes the key features of our plan including our audit scope and approach, our planned communications with you, our team and an estimate of our fees.

Our commitment to you is straightforward: we will provide you with outstanding professional services delivered by an experienced and dedicated team of specialists. Our professionals will continue providing you with best practices and insights to face the increasingly complex array of issues and challenges encountered by companies like the School Board.

We look forward to discussing our audit service plan with you and answering any questions you may have.

Yours truly,

A handwritten signature in black ink that reads "Deloitte LLP".

Chartered Professional Accountants
Licensed Public Accountants

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Our audit explained

Audit scope and terms of engagement

We have been asked to perform an audit of the School Board's consolidated financial statements (the "consolidated financial statements") in accordance with the Financial Administration Act supplemented by the Ontario Ministry of Education memorandum 2004:B2 and Ontario Regulation 395/11 of the Financial Administration Act ("Financial Reporting Framework") as at and for the year ending August 31, 2020. Our audit will be conducted in accordance with Canadian generally accepted auditing standards ("Canadian GAAS").

The terms and conditions of our engagement are described in the master services agreement dated April 1, 2018, which has been signed on behalf of the Board and management.

Scope and terms of engagement

Materiality

Audit risks

Materiality

We are responsible for providing reasonable assurance that your Consolidated financial statements as a whole are free from material misstatement.

Materiality levels are determined on the basis of 2.5% of total expenses (2.5% in 2019).

We will inform the audit committee of all uncorrected misstatements greater than a threshold of 5% of materiality and any misstatements that are, in our judgment, qualitatively material. In accordance with Canadian GAAS, we will ask that any misstatements be corrected.

Audit risks

Through our preliminary risk assessment process, we have identified audit risks. These risks and related audit responses are discussed in the Audit risks section of this report.

Fraud risk

We will develop our audit strategy to address the assessed risks of material misstatement due to fraud. Determining this strategy will involve:

1. Asking people involved in the financial reporting process about inappropriate or unusual activity.
2. Testing a sample of journal entries throughout the period as well as adjustments made at the end of the reporting period.
3. Identifying and obtaining an understanding of the business rationale for significant or unusual transactions that are outside the normal course of business.
4. Evaluating whether your accounting policies may be indicative of fraudulent financial reporting resulting from management's effort to manage earnings.
5. Evaluating whether the judgements and decisions related to management estimates indicate a possible bias.
6. Incorporating an element of unpredictability in selecting our audit procedures.

We will also ask the audit committee for their views about the risk of fraud, whether they know of any actual or suspected fraud affecting the School Board and their role in the oversight of management's antifraud programs.

If we suspect fraud involving management, we will immediately inform the audit committee of our suspicions and discuss the nature, timing, and extent of audit procedures necessary to complete the audit.

Complete engagement reporting

Audit reporting

Under Canadian GAAS, we are required to communicate certain matters to the audit committee. The primary reports and formal communications through which we will address these matters are:

- This Audit Service Plan
- Year End Communication, and
- Our Auditor's Report on the consolidated financial statements.

Business insights

We will provide you with insights into the condition of your business and offer meaningful suggestions for improvement.



Audit fees

The quoted fees for the 2020 audits and other related work, excluding applicable taxes, are as follows and are in line with our quotation submitted January 22, 2019:

Audit	Current year	Previous year
School Board's statutory audit (including Pre and Post Audit Committee Reports, school visits and Management Letter)	\$67,500	\$67,500
Seven month stub period report	\$8,400	\$8,400
Total	\$75,900	\$75,900

Audit risks

During our risk assessment, we identified some audit risks that will require special audit consideration. These risks, together with our planned responses, are described below.

The following tables set out the audit risks that we identified during our preliminary planning activities, including our proposed response to each risk. Our planned audit response is based on our assessment of the likelihood of a risk's occurrence, the significance should a misstatement occur, our determination of materiality and our prior knowledge of the School Board.

Revenue recognition*

Audit risk

Under Canadian GAAS, we are required to evaluate the risk of fraud in revenue recognition. We have evaluated the revenue transactions, and we have concluded that the significant risk is that revenue may have been recorded in the incorrect period.

We understand that as a result of the COVID-19 pandemic, that there will be changes to certain revenue streams (for example, lease rentals and permit revenues) that will be affected. Our audit response will be tailored accordingly to address these changes in circumstances.

This represents a fraud risk for the 2020 audit.

Our proposed audit response

- We will test cut-off, completeness, occurrence and accuracy by obtaining confirmation of the 2020 revenues.
 - We will review agreements with third parties.
 - We will review grant stipulations.
 - We will review any modifications in previous agreements as a result of COVID-19 (such as permit and rental cancellations) and ensure they have been properly reflected in the financial statements.
 - We will review related disclosure.
-

Management override of controls*

Audit risk

Management is in a unique position to override internal controls, which could allow manipulation of the accounting records that could result in consolidated financial statements that are materially misstated.

This represents a fraud risk for the 2020 audit.

Our proposed audit response

- We will discuss fraud with management.
- We will test the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements.
- We will evaluate the business rationale for any significant unusual transactions.
- We will determine whether the judgments and decisions related to management estimates indicate a possible bias, which will include performing retrospective analysis of significant accounting estimates.
- We will maintain professional skepticism in conducting our audit.
- We will incorporate an element of unpredictability in our audit selections.

School Generated Funds and School Council Funds*

Audit risk

There is an increased risk of misstatement of School Generated Funds and School Council Funds due to the large volume of cash collected.

This represents a fraud risk for the 2020 audit.

Our proposed audit response

- We will select a sample of schools to audit and perform substantive tests of details to obtain assurance over assets, liabilities, revenues and expenses.

Accounting for and disclosure of relationship between the School Board and Fast Track

Audit risk

In the prior year, it was determined that Fast Track – The Centre for Skills Development and Training (the “Centre”) met the definition of a private career college as defined by the Ministry of Training, Colleges and Universities (“MTCU”). Previously, the Centre was treated as part of the School Board reporting entity as it had previously obtained exception from the MTCU from registration as a private career college. This exemption was based on the understanding that the programs run by the Centre are part of the School Board’s continuing education program, and that the students who attended the Centre are registered students of the School Board.

The Centre learned that it should have been registered as a private career college and governed by the MTCU, the School Board undertook steps to sever its control relationship over the Centre. Commencing September 1, 2019, the Centre should no longer be consolidated within the operations of the School Board.

Our proposed audit response

- We will review the accounting for the discontinuation of the control relationship over the Centre as of September 1, 2019, including the removal of account balances relating to the Centre from the consolidated financial statements.
- We will review disclosures in the School Board financial statements to ensure they appropriately reflect the relationship between the School Board and the Centre going forward and the updated repayment terms for the outstanding loan between the Centre and the School Board.

Accounting for government transfers in accordance with Ministry directives and Ontario government regulations as it relates to capital contributions

Risk identified

Requires certain accounting which has been prescribed by the Ministry and can be complex given the significance of capital transactions and balances at the School Board.

Our proposed audit response

- We will detail test transactions and balances impacted, including tangible capital assets and capital contributions received and recognized, and determine whether the School Board has accounted for these transactions in accordance with regulations and relevant policies.
- We will ensure adequate disclosure of the basis of accounting in the notes to the financial statements.

Accounts payable and accrued liabilities

Risk identified

Accounts payable and accrued liabilities may be understated due to improper cut-off.

Our proposed audit response

- We will test disbursements subsequent to year-end to determine the reasonableness of accounts payable and accrued liabilities.
- We will test the supporting assumptions and underlying data for accruals.
- We will review the outcome of prior year estimates and accruals.

Employee future benefits

Risk identified

Employee future benefits liabilities and expenses may be understated.

Our proposed audit response

- We will review the actuarial report including assumptions and data upon which estimates are based.
 - We will ensure proper disclosure in the financial statements.
-

Payroll

Risk identified

Payroll expense is not accurately recorded.

Our proposed audit response

- We will review and test internal controls related to the payroll cycle.
 - We will detail test payroll transactions for appropriate pay in accordance with employment agreements and other relevant documentation.
-

*significant risk

As we perform our audit procedures, we will inform you of any significant changes to the audit risks discussed above and the reasons for those changes.

Appendix 1 – Communication requirements

Required communication	Reference
Audit service plan	
1. Our responsibilities under Canadian GAAS, including forming and expressing an opinion on the financial statements	CAS ¹ 260.14
2. An overview of the overall audit strategy, addressing: <ul style="list-style-type: none"> a. Timing of the audit b. Significant risks, including fraud risks, locations, and planned responsibilities of other independent public accounting firms or others that perform audit procedures in the audit 	CAS 260.15
3. Significant transactions outside of the normal course of business, including related party transactions	CAS 260 App. 2, CAS 550.27
Enquiries of those charged with governance	
4. How those charged with governance exercise oversight over management's process for identifying and responding to the risk of fraud and the internal control that management has established to mitigate these risks	CAS 240.20
5. Any known suspected or alleged fraud affecting the School Board	CAS 240.21
6. Whether the School Board is in compliance with laws and regulations	CAS 250.14
Year-end communication	
7. Fraud or possible fraud identified through the audit process	CAS 240.40-.42
8. Significant accounting policies, practices, unusual transactions, and our related conclusions	CAS 260.16 a.
9. Alternative treatments for accounting policies and practices that have been discussed with management during the current audit period	CAS 260.16 a.
10. Matters related to going concern	CAS 570.23
11. Management judgments and accounting estimates	CAS 260.16 a.
12. Significant difficulties, if any, encountered during the audit	CAS 260.16 b.
13. Material written communications between management and us, including management representation letters	CAS 260.16 c.

¹ CAS: Canadian Auditing Standards – CAS are issued by the Auditing and Assurance Standards Board of CPA Canada

Required communication	Reference
14. Other matters that are significant to the oversight of the financial reporting process	CAS 260.16d.
15. Modifications to our opinion(s)	CAS 260.A18
16. Our views of significant accounting or auditing matters for which management consulted with other accountants and about which we have concerns	CAS 260.A19
17. Significant matters discussed with management	CAS 260.A.19
18. Matters involving non-compliance with laws and regulations that come to our attention	CAS 250.23
19. Significant deficiencies in internal control, if any, identified by us in the conduct of the audit of the Consolidated financial statements	CAS 265
20. Uncorrected misstatements and disclosure items	CAS 450.12-13
21. Any significant matters arising during the audit in connection with the School Board's related parties	CAS 550.27

Appendix 2 – Group audit and timing

This calendar indicates our various procedures and meetings as planned throughout the year:

Procedures	Timing
Presentation of audit plan to the Audit Committee	April 28, 2020
Seven month stub period report	Week of May 18, 2020
Interim audit	To be determined depending on developing COVID-19 situation
School Generated Funds/School Council Funds audit	Tentatively week of September 21, 2020
Year-end audit	Tentatively October 19-30, 2020

Meetings with the Audit Committee to:	
Issuance of draft consolidated financial statements to the Audit Committee	Tentatively November 10, 2020
Review the result of our audit and provide audit report	Tentatively November 10, 2020

Appendix 3 – New and revised public sector accounting standards

The following is a summary of certain new Public Sector Accounting Standards, amendments and proposals that will become effective in 2018 and beyond.

To review all recent amendments that will impact your organization in the foreseeable future, we invite you to review our revamped [Standard-setting Activities Digest](#), included in our Centre for Financial Reporting (www.cfr.deloitte.ca).

Public Sector Accounting Standards

Topic	Description	Effective date
Section PS 1201 - Financial statement presentation	This new section was published by PSAB in June 2011. It revises and replaces Section PS 1200 Financial statement presentation. It establishes general reporting principles and standards for the disclosure of information in government financial statements.	This Section is effective when Sections PS 2601 and PS 3450 are adopted.
Section PS 2601 - Foreign currency translation	This section revises and replaces PS 2600, Foreign currency translation. It establishes standards on how to account for and report transactions that are denominated in a foreign currency in government financial statements.	This Section is effective for fiscal years beginning on or after April 1, 2021. For government organizations that applied the CPA Canada Handbook – Accounting prior to adopting the CPA Canada Public Sector Accounting Handbook, this Section applies to fiscal years beginning on or after April 1, 2012. Governments and government organizations would also adopt Section PS 3450 at the same time. Earlier adoption is permitted.
Section PS 3041 - Portfolio investments	This section revises and replaces PS 3040, Portfolio investments. It establishes standards on how to account for and report portfolio investments in government financial statements.	This Section is effective when Sections PS 1201, PS 2601 and PS 3450 are adopted.

Topic	Description	Effective date
Section PS 3450 - Financial instruments	This new section was published by PSAB in June 2011. It establishes standards on how to account for and report all types of financial instruments including derivatives.	This section is effective for fiscal years beginning on or after April 1, 2021. For government organizations that applied the CPA Canada Handbook – Accounting prior to adopting the CPA Canada Public Sector Accounting Handbook, this Section applies to fiscal years beginning on or after April 1, 2012. Governments and government organizations would also adopt <u>PS 2601</u> at the same time. Earlier adoption is permitted.
Section PS 3280 – Asset retirement obligations	This Section establishes standards for reporting legal obligations associated with the retirement of long lived tangible capital assets currently in productive use.	This Section is effective for fiscal years beginning on or after April 1, 2021. Earlier adoption is permitted.
Section PS 3400 - Revenue	This Section establishes standards that apply to revenues of governments and government organizations other than government transfers and tax revenue. This standard addresses recognition, measurement and presentation.	This Section is effective for fiscal years beginning on or after April 1, 2022. Earlier adoption is permitted.



MEMO

To: Halton District School Board Audit Committee
From: Jenny Baker, Regional Internal Audit Manager
Date: 28 April 2020
Subject: Regional Internal Audit Status Report – Public Session

This memorandum will serve to update the Audit Committee of the Regional Internal Audit Team's work since February 11, 2020.

A. 2020-2021 Risk Assessment Update and Audit Plan Proposal

Attached for your information is a summary describing the annual risk assessment update and the presentation of the 2020-2021 regional internal audit plan for your approval.

B. Other

Annual Independence Assertion

In compliance with S1110 of the International Standards for the Professional Practice of Internal Auditing, I am confirming that the regional internal audit team is organizationally independent and has been allowed to carry out its' responsibilities in an unbiased manner, free from interference in determining the scope of internal audit projects, performing work, and communicating results.

Motion:

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.



MEMO

TO: Halton District School Board Audit Committee
FROM: Jenny Baker, Regional Internal Audit Manager
DATE: 28 April 2020
SUBJECT: 2020-21 Internal Audit Plan

At the February 11, 2020 Audit Committee meeting, a briefing note was presented which provided information about the oversight responsibilities with respect to the identification and management of the significant risks of the Board. The briefing note also explained the process that the Director of Education and the Admin Council uses to determine the audit projects that are proposed for this 2020-21 internal audit plan.

Recommendation:

Be it resolved that the Audit Committee recommends that the 2020-21 Regional Internal Audit Plan which includes an audit of Compliance to the Broader Public Sector Procurement Directive and Payroll and follow-up reviews of Insurance Program Administration, Board Partnerships and Sponsorships, Special Education and Privacy be approved by the Board of Trustees.

For 2020-21

1. Compliance to the Broader Public Sector (BPS) Procurement Directive

The objectives of the audit will be to assess whether HDSB has developed procurement policies and administrative procedures for purchasing which determine how the requirements of the Broader Public Sector Procurement Directive (effective April 2011), and the Broader Public Sector Interim Measures (effective March 18, 2019) have been put into operation. This includes assessing whether the Board acquires goods and services through an open, fair and transparent process with consideration for quality, cost effectiveness, and timeliness of delivery. The Interim Measures are a set of rules designed to support consistency in procurement-related decisions and collection of data during the transition to a centralized procurement system that addresses Ontario Public Sector (OPS) and BPS procurement needs.

This audit addresses compliance, financial, operations and fraud risk.



2. Payroll

During 2019-20, a new payroll application went live. While internal control processes are felt to be sufficient and appropriate, confirmation of such will be beneficial processing considering that almost 78% of annual budget expenditures relate to the payment of salaries and benefits.

This audit addresses data integrity, operations, financial and human resource risk.

3. Audit Follow up Reviews

- i. Insurance Program Administration**
- ii. Board Partnerships and Sponsorships**
- iii. Special Education**
- iv. Privacy**

For 2021-22 Topics Identified for Discussion Only

1. Network Penetration

An IT Security and Vulnerability audit was completed in 2017 and followed-up in 2019. Management recognizes that the velocity of new threats from cyberattacks, ransomware and privacy and security breaches warrants ongoing monitoring. Management plans to perform network penetration testing during 2020-21 and plans to leverage regional internal audit resources with complimentary testing in 2021-22.

This audit addresses data security, data availability, privacy and compliance risk.

2. Other topics identified as part of the risk assessment to be prioritized during 2020-21.

- a. Fundraising
- b. Enrolment

3. Audit Follow up Reviews



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	Included in meeting package
Financial Statements – Board Presentation and Board Approval	November 20, 2019	Financial Statements Link Report 19142, Page 30

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	Revised Estimates 2019-20 Link Report 19147, Page 17
Financial Statements – Audit Committee	November 2020	
Financial Statements – Board Presentation and Board Approval	November 2020	