



# Halton District School Board

## **AUDIT COMMITTEE**

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

*Tuesday, September 18, 2018*

**Public Session: 3 p.m.**

### **PUBLIC SESSION AGENDA**

#### **1.0 – Opening**

- 1.1 Welcome and Call to Order
- 1.2 New Trustee Representative – Audit Committee
- 1.3 Approval of the Agenda
- 1.4 Annual Conflict of Interest Declaration Form *page 2*

#### **2.0 – Ratification / Action**

***page***

- 2.1 Minutes of the Audit Committee Meetings
  - 2.1.1 Audit Committee Meeting, April 12, 2018 *pages 3-6*
- 2.2 2.2.1 Appointment of Audit Committee Chair for 2018/2019 *page 7*  
*per Regulation 361/10, Section 6(1)*
  - 2.2.2 Appointment of the Audit Committee Vice-Chair for 2018/2019 *page 8*
- 2.3 Approval of Business Transacted in Private Session
- 2.4 Action Items
  - 2.4.1 Regional Internal Audit Report *pages 9-11*
  - 2.4.2 Regional Internal Audit - Board Partnerships and Sponsorships Audit  
– Terms of Reference *pages 12-14*
  - 2.4.3 Audit Committee Annual Report to the Board and Ministry *pages 15-20*

#### **3.0 – Communication to the Audit Committee**

***page***

- 3.1 For Information
  - 3.1.1 Recruitment of HDSB Internal Audit Manager

#### **4.0 – Other Business**

***page***

#### **5.0 – Adjournment**

*This publication is available in accessible formats upon request*

**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 2018;
- 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 18<sup>th</sup> day of September, 2018.

---

**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 17<sup>th</sup>, 2018**

**Attendance:**

**Trustee Members:** A. Harvey Hope, J. Gray, K. Graves

**Trustee Guests:**

**Public Representative:** M. Caputi (via teleconference), D. McKerrall

**Staff:** S. Miller, L. Veerman, J. Sweetman, H. Camastro, C. Salemi, K. Samarin

**Regional Internal Audit Team:** J. Baker

**External Auditor:** D. Tonin, L. Cheung

**Regrets:**

---

**Agenda Item 1.0**

*1.1 Call to Order*

- The Chair called the meeting to order at 3:43 p.m.

*1.2 Declarations of Possible Conflict of Interest*

- No conflicts of interest were declared.

*1.3 Approval of the Agenda*

**Motion: D. McKerrall / K. Graves**

Be it resolved that the Agenda for the Public session of the Audit Committee Meeting for April 17, 2018 be approved as distributed.

**Carried Unanimously.**

**Agenda Item 2.0**

*2.1 Minutes of the Audit Committee Meetings*

*2.1.1 Audit Committee Meeting, February 13, 2018*

**Motion: K. Graves / D. McKerrall**

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

**Unanimously.**

- Change requested to 2.3.2: remove “engagement letters and terms of reference.
- Point #4 to indicate that wording in the Mandate is standardized.
- Audit Committee to include “confidentiality agreement” with mandate.
- It was noted that the RIAT mandate has not yet been presented to Board of Trustees.

## 2.2 Approval of Business Transacted in Private Session

### **Motion: D. McKerrall / A. Harvey Hope**

Be it resolved that the motions ratified in Private Session with respect to the Regional Internal Audit Report – Insurance Program Administration and the Regional Internal Audit Status Report be approved. **Carried Unanimously.**

Be it resolved that the motion ratified in Private Session with respect to review of internal controls be approved. **Carried Unanimously.**

## 2.3 Action Items:

### 2.3.1 External Audit Plan for 2017/2018

- The External Auditors presented the report and responded to questions.
- Clarification provided with respect to Section PS 2200 – Related Party Disclosures. Refers to related parties including Senior Management and those in charge of governance (i.e. Board of Trustees). Confirmation that it does not have any impact on relationship with Halton Learning Foundation. The Foundation is a separate legal entity and not related by definition.

*K. Graves left the meeting – 4:01 p.m.*

### **Motion: A. Harvey Hope / M. Caputi**

Be it resolved that the Audit Committee receive the 2017/2018 External Audit Plan and recommend it to the Board of Trustees for approval. **Carried Unanimously.**

### 2.3.2 Regional Internal Audit Status Report

- RIAT Manager spoke to the report and responded to questions.
- Planning meeting with Management for the Board Sponsorship/Partnerships and Donations audit delayed, therefore Terms of Reference not available for Audit Committee meeting.
- Request that Terms of Reference be circulated to Audit Committee members and Trustees for information before Audit work begins.

*K. Graves re-joined meeting via teleconference – 4:05 p.m.*

### **Motion: A. Harvey Hope / D. McKerrall**

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. **Carried Unanimously.**

### 2.3.3 Regional Internal Audit Plan for 2018/2019

- RIAT Manager presented the plan and responded to questions

- Two audits selected for 2018/2019: Enrolment and Continuing Education.
- Follow up reviews on Entity Level Assessment, Information Technology, Back up Disaster and Recovery and Information Technology Vulnerability and Security Assessment.
- Follow up reviews to ensure that Management Action Plan has been implemented and follow-up reviews have also been included as a recommendation by the Auditor General.
- Timing required for follow up audits should not hinder timing of the two new audits. Typical process is to scope audits to have them completed within approximately 30 business days.
- Request by Committee to replace Enrolment audit with Special Education audit. Special Education audit was delayed in previous years due to the ongoing Special Education review. Board of Trustees approved Phase 2 of the Special Education review and have indicated that there could be a Phase 3.
- RIAT Manager suggested that the scope not overlap with recommendations included in the external review.
- RIAT Manager to discuss audit with Superintendent responsible for Special Education.
- In response to questions regarding meeting with Special Education Advisory Committee (SEAC), RIAT Manager indicated that the scope needs to be determined independently, then she can meet with SEAC after scope is determined to get understanding of their position and/or concerns.
- Request to include Special Education in Audit Plan for the 2018/2019 year. Generic scope or Terms of Reference to be circulated before start of audit. Enrolment audit to be deferred to 2019/2020.

**Motion: A. Harvey Hope / D. McKerrall**

Be it resolved that the Audit Committee recommends that the 2018/2019 Regional Internal Audit Plan which includes audits of Special Education (scope to be determined) and Continuing Education, and follow-up reviews of the Entity Level Assessment, Information Technology, Back up Disaster And Recovery and Information Technology Vulnerability and Security Assessment be approved by the Board of Trustees. **Carried Unanimously.**

**2.3.4 Terms of Reference – Board Sponsorships/Partnerships and Donations**

- Item deferred as planning meeting still to take place.

**Agenda Item 3.0**

**3.1 Information Items**

*None*

**Agenda Item 4.0****4.1 Business Arising – Professional Development – Audit Committee New Member Resources**

- The Manager of Financial Services briefly discussed the resources contained in the package.
- Noted that the package was prepared in recognition of the need to be prepared for potential turnover of Trustees on the Committee.
- Request to include description of RIAT in package.
- RIAT Manager to provide updated 2015 presentation on risk assessment process as it replaces some of the information included in the current package.
- Request for Committee Members and Management to forward and other information that may be of interest and the all information be accessible of the Board website.

**Agenda Item 5.0****5.1 Other business**

- Next meeting – September 18, 2018 @ 2:00PM
- Trustee K. Graves acknowledged for her service on the Audit Committee.

**Agenda Item 6.0****6.1 Adjournment****Motion: D. McKerrall / K. Graves**

Be it resolved that the Public Session of the Audit Committee Meeting held on April 17, 2018 be adjourned at 4:40pm. **Carried Unanimously.**



# Halton District School Board

---

Date: September 18, 2018

**FOR ACTION**

TO: Audit Committee

FROM: Lucy Veerman,  
Superintendent of Business Services and Treasurer

RE: **Election of Audit Committee Chair**

---

**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 2018/2019 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,*

---

*Lucy Veerman*  
*Superintendent of Business Services and Treasurer*



# Halton District School Board

---

Date: September 18, 2018

**FOR ACTION**

TO: Audit Committee

FROM: Lucy Veerman,  
Superintendent of Business Services and Treasurer

RE: **Election of Audit Committee Vice-Chair**

---

**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 2018/2019 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,*

---

Lucy Veerman  
Superintendent of Business Services and Treasurer





## MEMO

TO: Halton District School Board  
FROM: Jenny Baker, Regional Internal Audit Manager  
DATE: September 18, 2018  
SUBJECT: Regional Internal Audit Status Report – Public Committee Session

---

This memorandum will serve to update the Audit Committee of the Regional Internal Audit Team's (RIAT) work since April 17, 2018.

### A. Audit Planned and Completed

Due to timing, the terms of reference for the Board Partnerships and Sponsorships was not presented at the last audit committee meeting. The terms of reference is attached for your information.

This audit is now complete and the draft report has been issued for management review and response. The final report will be presented at the next audit committee meeting.

### B. Other

- i. Please refer to the attached 2018-19 training plan and a summary of training completed for the 2017-18 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. Rob Jelacic , Senior Internal Auditor resigned from Regional Internal Audit team in June.



## 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 2017-18

Auditor	Training Focus	Date
All Auditors	<ol style="list-style-type: none"> <li>1. Regional Internal Audit Conference</li> <li>2. Ontario Association of School Business Officials,(OASBO) Internal Audit Section</li> <li>3. Relevant seminars/webinars on fraud, ethics, privacy and IT Security offered by the various institutes (*see acronyms below)</li> <li>4. Canadian Conference on IT Audit, Governance &amp; Security (CPA Ontario &amp; the IIA)</li> </ol>	<p>November 29-30, 2017 4-6 meetings throughout the year.) As offered throughout the year</p> <p>March 27-29, 2018</p>
John Forte	1. 2018 Municipal Internal Auditors Association of Ontario, Fall workshop.	November 8, 2017
Andrea Eltherington	<ol style="list-style-type: none"> <li>1. Presenter – revised RIAT audit manual at RIAT conference</li> <li>2. 2018 Municipal Internal Auditors Association of Ontario, Spring workshop</li> </ol> <p>Andrea confirms that she has met the annual continuing education requirements of the IIA.</p>	<p>November 29-30, 2017 April 23, 2018</p>
Jenny Baker	<ol style="list-style-type: none"> <li>1. Performing an Effective Quality Assessment -IIA</li> <li>2. Presenter, Risk Assessments and QA Reviews at RIAT Conference</li> <li>3. 2018 Municipal Internal Auditors Association of Ontario, Spring Workshop</li> </ol> <p>Jenny confirms that she has met the annual continuing education requirements of CPA Ontario, ISACA and the ACFE.</p>	<p>Jan-Feb 2018 November 29-30,2017 April 23, 2018</p>

### Planned 2018-19

Auditor	Training Focus	Date
All Auditors	<ol style="list-style-type: none"> <li>1. Regional Internal Audit Conference</li> <li>2. OASBO Internal Audit</li> <li>3. Review revised RIAT Audit manual and ensure team practices align with requirements</li> <li>4. Relevant seminars/webinars on fraud, ethics, privacy and IT Security offered by the various institutes</li> </ol>	<p>Late November 2018 4-6 meetings during year Throughout the year</p> <p>Throughout the year</p>
John Forte	1. Progress through CIA requirements	Throughout the year
Andrea Eltherington	1. Assign 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**



*Motion:*

*Be it resolved that the Audit Committee receive the Regional Internal Audit Status Report including the Board Partnerships and Sponsorships terms of reference and the RIAT Training and Education Plan and that the report be included in the Audit Committee Summary to the Board of Trustees.*



## MEMO

TO: Lucy Veerman, Superintendent of Business Services  
 Tina Salmini, Superintendent of Education  
 Julie Hunt Gibbons, Superintendent of Education  
 John Pennyfather, Superintendent of Education

C.C.: Stuart Miller, Director of Education  
 Audit Committee

FROM: Jenny Baker, Regional Internal Audit Manager

DATE: 15 May 2018

SUBJECT: Halton District School Board (HDSB) Board Sponsorships Terms of Reference

---

Please find below the final terms of reference for the Board Sponsorships audit. While planning for this audit began in April, the terms of reference has been revised with input from the Superintendents on the distribution list.

The internal audit plan accepted by the Audit Committee on April 13, 2017 for the 2017-18 year included this audit.

### BACKGROUND

"The Board has an objective to create the opportunity for the highest quality education possible for all students in Halton and has identified that partnerships and sponsorships may mutually benefit education, the community and business and provide opportunities for increased community participation in the education process." <sup>1</sup>

An Administrative Procedure has been in place since 2002 to address the administration of corporate partnerships, sponsorships and donations where the Board is the recipient. However this Procedure does not extend to situations where the Board is the donor.

### AUDIT OBJECTIVES

The objective of the audit will be to:

- identify an inventory of current partnership and sponsorship arrangements;
- obtain relevant information a about each arrangement; and

---

<sup>1</sup> HDSB Administrative Procedure 'Corporate Partnerships, Sponsorships, Donations' effective September 2002



- determine how sponsorships are evaluated for value and if they are monitored for outcomes and achievement of student success.

### AUDIT SCOPE AND APPROACH

Using a risk-based approach we will document the processes used to manage sponsorship and partnership arrangements entered into by the Board. Key controls to be assessed will include the following:

- Assessing whether accountability is assigned for managing and maintaining an inventory of agreements;
- Ensuring that sponsorship arrangements identify the purpose of the agreement including how funds expended contribute to measurable achievement and student success;
- Assessing the extent of due diligence performed in approving sponsorship arrangements; and
- Assessing whether periodic reviews are completed to determine whether the sponsorship is providing the value that was proposed when the arrangement was established.

This audit does not include an assessment of charitable donations.

### KEY CONTACTS

Name	Title	Phone	E-mail
Lucy Veerman	Superintendent of Business Services	905-335-3665 Ext. 3261	<a href="mailto:veermanl@hdsb.ca">veermanl@hdsb.ca</a>
Tina Salmini	Superintendent of Education	(905) 631-6120 Ext.491	<a href="mailto:salminic@hdsb.ca">salminic@hdsb.ca</a>
Julie Hunt Gibbons	Superintendent of Education	905-631-6120 Ext. 423	<a href="mailto:huntgibbonsj@hdsb.ca">huntgibbonsj@hdsb.ca</a>
John Pennyfather	Superintendent of Education	905-335-3665 Ext. 3385	pennyfatherj@hdsb.ca
Mark Zonneveld	Superintendent of Education - Student Services	905-631-6120 ext. 332	zonneveldm@hdsb.ca
Jenny Baker	Regional Internal Audit Manager	519-570-0003 Ext. 4683	<a href="mailto:jenny_baker@wrdsb.ca">jenny_baker@wrdsb.ca</a>

As part of the professional practice standards, certain evidence must be obtained to support the results of audit tests on which the final audit opinion is based. This information will be securely stored on the private RIAT shared directory with logical access limited to only the RIAT auditors and manager.

As the audit progresses, we will endeavor to keep you informed as to the progress made and share with you any preliminary findings. As field work nears completion, a meeting will be scheduled to discuss all preliminary findings in advance of preparing a draft report.



A draft report will be compiled summarizing the results of the audit and will be distributed for discussion purposes to those staff who will be asked to respond to the final draft report. The purpose is to ensure our interpretation of the facts is correct; to seek clarification where we may have misinterpreted test evidence or to obtain additional information we may not have been aware of. Once the draft has been revised, the report will be formally issued for you to provide your management action plan in response. We would ask that your response be provided back to us within two to four weeks after the draft has been issued. It is a requirement of the International Standards for the Professional Practise of Internal Auditors (IPPF) that the final report contain the conclusion and opinion with respect to the assessment of the process, under review. The final audit report will be presented immediately thereafter and to the Audit Committee at the next scheduled meeting.

### **SCHEDULING**

The proposed timetable for this audit is as follows:

Start date in the field: July 12, 2018

Estimated completion date: August 31, 2018

Jenny Baker, CPA.CA,CISA, CFE  
Regional Internal Audit Manager



# Halton District School Board

Public Session

Report Number:

Date: **October 3, 2018**

**FOR DECISION**

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

FROM: Audit Committee

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

---

## **Warrant**

This report is a summary of the recommendation arising from the Audit Committee meeting held on September 18, 2018 regarding the Audit Committee annual report to the Board of Trustees as required by Ontario Regulation 361/10.

---

## **Recommendation**

*Be it resolved that the Board of Trustees accept the 2017/2018 Audit Committee Annual Report to the Board of Trustees and the 2017/2018 Annual Report to the Ministry.*

---

## **Background**

The Halton District School Board (HDSB) Audit Committee met on September 18, 2018  
The purpose of the meeting included;

1. To review the 2017/2018 Annual Reports to the Board of Trustees and to the Ministry

### Review of 2017/2018 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 2017/2018 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.

*Report*

*page 2*

---

Conclusions

The Audit Committee has reviewed the Audit Committee Annual Report to the Board of Trustees and the 2017/2018 Annual Report to the Ministry.

On behalf of the Audit Committee,

---

Jeanne Gray, Chair of the Audit Committee 2017/2018



# **Annual Report to the Board of Trustees For the year ended August 31, 2018**

***(Draft – Pending Approval at September 18, 2018 Meeting)***

This report summarizes the audit committee's actions for the year ending August 31, 2018.

## **Audit Committee Members**

The Audit Committee consisted of the following members:

- Jeanne Gray – Chair, Trustee Representative
- Ann Harvey Hope, Vice-Chair, Trustee Representative
- Kim Graves, Trustee Representative (to April 2018)
- Amy Collard, Trustee Representative (effective September 2018)
- 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
- Jackie Sweetman – Controller of Financial Services
- Carrie Salemi – Manager of Accounting, School Financial Services
- Heather Camastro – Manager of Accounting
- 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 2017) summarized the meetings up to September 17, 2017 and dealt with matters related to the 2016/2017 fiscal year. For matters dealing with 2017/2018, 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 7, 2017	February 13, 2018	April 17, 2018	September 18, 2018 <b>(Draft)</b>
Jeanne Gray	X	X	X	X
Kim Graves	X	Absent	X	-
Ann Harvey Hope	X	X	X	X
Amy Collard	-	-	-	X
Mary Caputi	X	X	X	X
Dan McKerrall	X	X	X	X

A meeting will be held in November 2018 for the presentation of the draft 2017/2018 audited financial statements.

The Regulation also requires the Audit Committee Chair 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, 2018. 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 2017/2018 fiscal year.

## **External Auditors**

The external auditors, Deloitte LLP, presented the scope and extent of their work for the 2017/2018 audited financial statements to the committee, which the committee reviewed and recommended for approval at the April 17, 2018 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 2016/2017 year on November 7, 2017.

As per the Board Executive Limitations Policy, external audit services were tendered for the 2018/2019 fiscal year. The Audit Committee recommended the appointment of Deloitte LLP as the board's external auditors for the next fiscal year during the meeting held February 13, 2018.

## **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 2017/2018 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 2017/2018

**Annual Report to the Board of Trustees and Forwarded  
To the Ministry of Education  
for the year ended August 31, 2018**

***(Draft – Pending Approval at September 18, 2018 Meeting)***

**District School Board Name:** Halton District School Board

**Fiscal Year:** 2017/2018

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

During the 2017/18 fiscal year, the following internal audits or other engagements were started by the regional internal audit team but not completed by August 31st:

- Board Partnerships and Sponsorships (field work completed in 2017/18 and report drafted, final audit report will be presented to Audit Committee in 2018/19)

In addition to those listed above, the following audits were completed in the 2017/18 fiscal year:

- IT Security and Vulnerability Assessment (field work completed in 2016/17 and report drafted, final audit report presented to Audit Committee in 2017/18)
- Insurance Program Administration
- Follow-up Audit:
  - IT Strategy
  - Entity Level Risk 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 2017/2018