

### AGENDA: 3:00

1. Call to Order J. Beattie
2. Approval of the Agenda J. Beattie
3. Review of November 9, 2017 Audit Committee Report to Board J. Beattie
4. Declaration of Conflicts of Interest – Signoff on form J. Beattie
5. Monitoring Items J. Beattie
  - Compliance Report S. Zucker
6. Update on RIAT activities J. Baker
7. Resolution into Private Session as per the Education Act, Section 207.2 J. Beattie
  - a) the security of the property of the board.
  - b) the disclosure of intimate, personal or financial information in respect of a member of the board or committee, an employee or prospective employee of the board or a pupil or his or her parent or guardian.
8. Meeting resumes in Public Session
9. Any Other Business J. Beattie
10. Adjournment J. Beattie

## COMMITTEE REPORT

Presented to: Board

Date of Meeting: November 20, 2017

From: Audit Committee

Date of Meeting: November 9, 2017

The committee held a meeting from 3:00 p.m. to 5:20 p.m. on November 9, 2017 at 20 Education Court, Hamilton, ON, in Meeting Room 340D with Trustee Beattie presiding.

Members present were: Trustees Jeff Beattie and Greg Van Geffen. External member present was: Carol Calvazara. Regrets were received from Trustee Todd White

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### **ACTION ITEMS:**

#### **A. Rise and Report from Private session**

That the following be recommended for approval:

- **Approval of the 2016-17 annual audited consolidated financial statements of the Hamilton-Wentworth District School Board.**

### **MONITORING ITEMS:**

#### **B. Annual Review of Audit Committee Terms of Reference**

Committee members reviewed the Terms of Reference and no changes were made. It was requested that a report be brought back on one of the responsibilities listed for members of Audit Committees: "Obtain confirmation that the Board has met all statutory filings and requirements".

#### **C. Review of Audit Committee Work Plan**

"Obtain confirmation that the Board has met all statutory filings and requirements" report will be added to the Work Plan.

#### **D. Update on RIAT Activities**

An update was provided on the recent West of Central SBO-RIAT Steering Committee meeting that was held on October 27, 2017 at HWDSB. The committee consists of 10 senior business officials (SBOs) for the west of central region and provide assistance to the RIAT on the coordination and implementation of the regional internal audit for the 10 school boards.

Respectfully submitted,  
Jeff Beattie, Chair of the Committee

# Hamilton-Wentworth District School Board Annual Compliance Report

March 8, 2018  
Hamilton-Wentworth District School  
20 Education Court  
Hamilton, Ontario L8N 3L1

TO: Audit Committee of Hamilton-Wentworth District School Board

RE: School Board Compliance Report for the 2016/17 Fiscal Year

During the 2016/17 fiscal year, the Hamilton-Wentworth District School Board was compliant with the current federal and provincial Acts, Regulations and Statutes, and has met all statutory filings and requirements.

03 / 05 / 2018  
Date (Month, Day, Year)

  
Director of Education



**INTERNAL  
AUDIT TEAM**  
**West of Central Region**

**MEMO**

**TO:** Hamilton-Wentworth District School Board Audit Committee  
**FROM:** Jenny Baker, Regional Internal Audit Manager  
**DATE:** 8 March 2018  
**SUBJECT:** Regional Internal Audit Status Report – Public Committee Session

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This memorandum will serve to update the Audit Committee of the Regional Internal Audit Team's (RIAT) work since November 9, 2017.

**A. Audit in Progress**

1. The terms of reference for the Health and Safety Audit is attached for your information.

**B. Other**

1. The Annual Report (2017) of the Office of the Auditor General (AG) of Ontario was released on December 6th. Volume 1 of 2 contains two sections relevant to the Education sector;
  - i. Section 3.08 'Ministry Funding and Oversight of School Boards'
  - ii. Section 3.12 'School Board's Management of Financial and Human Resources'

The Regional Internal Audit Managers have drafted a response for the Director, School Business Support Branch about how the regional internal audit teams can assist in addressing specific recommendations contained in the AGs report.



# INTERNAL AUDIT TEAM

West of Central Region

## MEMO

TO: Jamie Nunn, Superintendent of Human Resources  
Cc: Manny Figueiredo, Director of Education  
Stacey Zucker, Associate Director, Support Services  
Gytis Grabauskas, Senior Manager of Human Resources  
Matthew Kwan, Manager of Health and Safety  
Audit Committee Members  
David Marks, Partner, Deloitte  
FROM: Jenny Baker, Regional Internal Audit Manager  
DATE: 26 February 2018  
SUBJECT: Health & Safety Audit Terms of Reference

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Please find below the Terms of Reference for the Health & Safety audit scheduled to begin March 5, 2018. The internal audit plan approved on June 8, 2017 for the 2017-18 year included this audit.

### BACKGROUND

The health and safety of employees plays a vital role in providing an environment which allows school board staff and students to be successful. The benefits of robust Health and Safety programs include: a healthier and more competent workforce; increased workforce productivity and reduced employer costs and disruption.

### KEY CONTACTS

Gytis Grabauskas, Senior Manager of Human Resources, [ggrabaus@hwdsb.on.ca](mailto:ggrabaus@hwdsb.on.ca)  
Matthew Kwan, Manager of Health and Safety, [mkwan@hwdsb.on.ca](mailto:mkwan@hwdsb.on.ca)

### AUDIT OBJECTIVE

The objective of this audit is two-fold: 1) assess the adequacy of the control environment to ensure that HWDSB is discharging its responsibilities to its employees under the Ontario Occupational Health and Safety Act of 1979 and all associated regulations applicable to school boards; and 2) ensure that a safe and healthy work environment is available for all employees. It does not cover the risks associated with students.

### AUDIT SCOPE

Audit tests will be completed using documentation from January 1, 2017-January 31, 2018. The scope of our work includes, but is not limited to the following:

- Identifying all Health and Safety Legislation and regulations that applies to HWDSB;

- Reviewing key policies and procedures related to occupational health, safety and workplace; violence and harassment to ensure they reflect relevant legislation and regulations;
- Determining how all relevant requirements are communicated to staff and how training is delivered;
- Determining that accountability for Health and Safety programs is appropriately assigned;
- Reviewing the function of the Health and Safety Committee at each HWDSB building and determine compliance with the Occupational Health and Safety Act;
- Reviewing and evaluating the effectiveness of the Workplace Violence and Harassment Prevention Program;
- Assessing the effectiveness and completeness of the Accident Investigation process;
- Reviewing the process for conducting inspections at schools for: air quality; water quality; asbestos; facility physical condition and any other potential hazards. Validate that the school board has established procedures to adequately investigate, resolve and document reported health and safety hazards pertaining to these inspections in a timely manner;
- Reviewing programs and processes in place for general Health and Safety training for staff;
- Determining compliance with the Personal Protective Equipment requirements;
- Evaluating the effectiveness of the Emergency Preparedness and Pandemic Planning programs;
- Reviewing the process for conducting third-party inspections at schools;

To accomplish part of our testing, we will require site visits to two secondary schools and three elementary schools.

## **SCHEDULING**

The proposed timetable for this audit is as follows:

Start date in the field: March 5, 2018  
Estimated completion date: June, 2018  
Planning: 6 days  
Testing: 13 days  
File Review: 1 day  
Reporting: 5 days

Our objective is to achieve completion of the audit by the dates noted. We will accomplish this by:

- Scheduling the work to be completed on site during a mutually agreeable timeframe;
- Identifying in advance of the fieldwork the type of information we may require;
- Setting up interviews and meetings in advance if possible, but during the agreed upon time;
- Providing status updates throughout the period of requirements outstanding (see approach below) and
- Keeping you informed immediately if scheduling impediments arise.

Your cooperation will be appreciated in helping us meet these objectives.

## **AUDIT TEAM**

The audit team will include the following members:

Audit Planning and Audit Execution - John Forte, Regional Internal Auditor



Audit Planning and Project Oversight - Jenny Baker, CPA.CA, CISA, CFE, Regional Internal Audit Manager

## **AUDIT APPROACH**

The audit team held a planning meeting for scoping of the review on February 23<sup>rd</sup>. In addition to introducing ourselves, a walkthrough of the proposed audit test was completed. This session is planned to educate the team that will interact with the auditor so that they understand the reason behind queries and tests. Some audit tests will include field visits to schools.

As part of the professional practice standards, certain evidence must be obtained to support the results of audit tests and on which the final audit opinion is based. There may be some evidence reviewed that is private and confidential in nature. In order to respect the privacy and confidentiality of this evidence received the RIAT will ensure the evidence remains secure. Measures to achieve this include:

- The provision of a lockable drawer where any paper files under review can be locked when the auditor is not on the premises and at the end of the day.
- The redacting of identifying information as required and the use of employee numbers as identifiers. Any paper reports or documents required as supporting documentation will either be scanned to a password protected, encrypted flash drive where it will be imported to our automated working paper application which is maintained on a secure server with logical access limited to only the RIAT auditors and manager. Once scanned, any paper files will be shredded using the secured shred box within our locked office.

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.

If you have any questions about this audit, please do not hesitate to contact me at 519.570.0003 ext 4683 or John Forte at 519.504.0120 or [john\\_forte@wrdsb.on.ca](mailto:john_forte@wrdsb.on.ca)