

Erika Lougheed, Chair

Craig Myles, Director of Education

Audit Committee

Tuesday, June 20, 2023, 3:00PM
Zoom Meeting

Committee Members Present

Shane Hall, Committee Chair
Chantal Phillips, Trustee
Judy Kleinhuis, External Member

Staff Present

Seija Van Haesendonck, Superintendent of Business
Saxon Yanta, Acting Executive Assistant

External Participants

Melissa Dodge, Regional Internal Audit Team Manager

Absent

Howard Wesley, Trustee

1. Call to Order

The meeting was called to order at 3:07PM. Following the roll call, it was noted that the meeting had quorum.

2. Declaration of Conflict of Interest

The floor was opened for declarations of conflict of interest with none rose.

3. Approval of Agenda

Moved by Judy Kleinhuis, and seconded by Trustee Phillips, that the agenda for the June 20, 2023, Audit Committee be approved as presented. – CARRIED.

4. Approval of Minutes from Previous Meeting

Moved by Judy Kleinhuis and seconded by Trustee Phillips that the minutes of the Audit Committee meeting held on March 27, 2023, be approved. - CARRIED

5. Business Arising

Audit Committee External Member Recruitment

Superintendent Van Haesendonck provided an update with regards to the recruitment of an external audit committee member. Unfortunately, this position has not been filled. The

last job posting expired in May. This will be reposted with an open-ended date until the position is filled. Staff will also work with the communications department to reinvigorate how the board shares the posting on its website and social media pages. During the last round, Saxon spent time reaching out to various agencies to try to find qualified individuals. The position requires a high level of financial expertise. Staff will continue to keep the posting open and take every avenue possible to try to encourage applications to this position. Once qualified individual(s) come forward, they will be reviewed through the selection committee process. Superintendent Van Haesendonck asked committee members to share any names of individuals they might know who would be qualified to hold this position.

Trustee Phillips suggested sharing the posting with YES employment, the multicultural centre and Mining and Diversity. Committee member Kleinhuis shared the name of an individual to contact with regards to this position.

6. New Business

6.1. Audit Committee Member Self-Assessment

Superintendent Van Haesendonck thanked the members for their participation in this self-assessment. The data was accumulated and included in this agenda package for review.

6.2. Risk Assessment Report

Regional Internal Audit Manager, M. Dodge was invited to present the Risk Assessment Report.

This list is a list of risks that have been identified throughout the school board which will be used to form the audit plan for next few years. This plan ensures good use of resources to focus on areas of potential risk. A lot of the risks are common across all school boards such as attendance management and IT security. Anything flagged as moderate or high will form part of the audit plan for the coming years. M. Dodge explained that the risk rating is a guide, not a science. The report is not intended to be negative as there are always risks. A rating of high or moderate doesn't always mean an area of high concern because the audit team assesses the controls that are in place.

One of the challenges noted and discussed were staff shortages driven by the province's sick leave plan. This is a common challenge across all school boards. The Human Resources department will be heavily focusing on absence management over the coming year.

Superintendent Van Haesendonck spoke about how the role of the audit committee in school boards is different from other organizations. The audit committee has a responsibility for overseeing risk management and reviewing risk categories for all areas of the board that are not just financial in nature. Over the next few years, committee members will get a good scope of understanding of work that occurs across the board; both operational and academic. This adds a level of interest and challenge for the audit committee.

Trustee Phillips asked if anything new or recent came up in the process that the committee should be aware of. M. Dodge responded that there was nothing of surprise and nothing outside the normal challenges and areas being faced by other boards.

6.3. Annual Audit Plan for Approval

Regional Internal Audit Manager, M. Dodge was invited to present the Annual Audit Plan.

For 2022/2023 there was a plan to review the payroll process and a risk assessment update. The payroll review process was started, noting that a lot of changes will be occurring. The board identified areas of inefficiencies, and those gaps will now be closed as a result of making changes to the process and within the system. The risk assessment component was completed and presented at today's meeting.

For the 2023/2024 school year, not all areas of focus were identified as things can change quickly. Business continuity will likely begin over the summer. A risk assessment will be completed to build a business continuity plan. Also on the list for 2023/2024 are communications, continuing education and general follow-up.

Superintendent Van Haesendonck shared that the Human Resources department has experienced a number of resignations over the past several months, with staff moving on to private sector positions. With the Human Resources department significantly understaffed, the focus will be on recruitment. As a result, the attendance support component will be pushed out to the 2024/2025 school year. For the remainder of the 2024/2025 year, the areas of focus will be determined around this same time next year. These will be based on identified needs at that time.

The Chair extended his thanks to M. Dodge for all her work and her presentation to the audit committee.

Moved by Judy Kleinhuis and seconded by Trustee Phillips that the annual audit plan for the year ended August 31, 2024, be recommended to the Board of Trustees for approval.
– CARRIED.

6.4. Introduction of Internal Auditor Assessment

Saxon will share a link following the meeting for assessment of the internal auditor. If committee members have any questions about the assessment, they can contact Saxon or Superintendent Van Haesendonck.

7. Next Meeting Date

The next meeting will be called on Tuesday, September 19, 2023, at 3:00PM via Zoom.

8. Adjournment

With no further business to note, Committee Chair Hall tabled the following motion:

Moved by Trustee Phillips and seconded by Judy Kleinhuis that the Audit Committee meeting adjourn at 3:48PM. -CARRIED.

Minutes: SH/SVH/sy.

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