

Ashley St. Pierre, Chair

Craig Myles, Director of Education

Audit Committee

Monday September 30, 2024, 1:00PM
Zoom Meeting

Committee Members Present

Shane Hall, Trustee
Theresa Graham, External Member
Judy Kleinhuis, External Member
Chantal Phillips, Trustee
Howard Wesley, Trustee

Staff Present

Craig Myles, Director of Education
Seija Van Haesendonck, Superintendent of Business
Wende Proulx, Manager of Finance
Lesley Marshall, Executive Assistant

External Participants

Melissa Dodge, Regional Internal Audit Team
Sara Lingenfelter, KPMG

1. Call to Order

The meeting was called to order at 1:02pm.

Following the roll call, it was noted that the meeting had quorum.

2. Election of Chair

Superintendent Van Haesendonck reminded committee members that this committee is governed by Ontario Regulation 361/10. This regulation requires the election of a Chair at its first meeting of the new fiscal year. Any of the committee members can act as Chair of this committee. The first meeting of the new fiscal year must also take place no later than September 30th.

Superintendent Van Haesendonck put forward a call for nominations for the Chair of the Audit Committee for the 2024/2025 fiscal year.

Judy Kleinhuis nominated Trustee Hall for the position of Chair.

Trustee Hall noted his appreciation for the nomination, however cited concerns about his availability to perform the full duties of the Chair due to the requirements of his employment.

Trustee Wesley nominated Trustee Phillips. Trustee Phillips thanked Trustee Wesley for the nomination but also noted a concern regarding whether she would be able to act as Chair for the full fiscal year.

SBO Van Haesendonck expressed appreciation for the details provided by both Trustees nominated and reiterated the willingness of staff and members to accommodate schedules for either of the two standing nominations for the 4 quarterly meetings, should they agreeably take on the role.

A final call for nominations was put forth, with Trustee Phillips inquiring as to whether external member Judy Kleinhaus would consider the Chair position, to which she offered similar concerns regarding her availability.

SBO Van Haesendonck advised two nominations were open, Trustees Hall and Phillips. Trustee Phillips accepted the nomination, and subsequently Trustee Hall declined the nomination.

No further nominations were received.

Motion: Moved by Trustee Hall, and seconded by Trustee Wesley, that nominations be closed. CARRIED

Motion: Moved by Theresa Graham, and seconded by Trustee Wesley, that Trustee Chantal Phillips be acclaimed Chair of the NNSB Audit Committee for the period of September 30, 2024 to September 30, 2025 at the latest. CARRIED

Trustee Phillips took the Chair.

2. Declaration of Conflict of Interest

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

3. Approval of Agenda

Moved by Trustee Hall, and seconded by Judy Kleinhuis, that the agenda for the September 30, 2024, Audit Committee be approved as presented. – CARRIED.

4. Approval of Minutes from Previous Meeting

Moved by Theresa Graham, and seconded by Trustee Hall that the minutes of the Audit Committee meeting held on July 3, 2024, be approved. - CARRIED

5. Business Arising

5.1 Revised Multi-year Internal Audit Plan – Melissa Dodge

Melissa Dodge was invited to present the revised Multi-year Internal Audit plan. It was noted that changes were made after the July meeting of the Audit Committee to include feedback from Committee members.

This plan ensures good use of both internal audit team and staff resources to focus on areas of potential risk. Many of the risks identified are common across all school boards. Anything flagged as moderate or high will form part of the audit plan for the coming years.

- Safe and Inclusive Schools 2024/25
- Manage Communications – carried forward from a previous year. 2024/25
- Records Management – a consultation engagement 2025/26
- Repairs and Maintenance – 2025/26

Trustee Hall – left the meeting at 1:18pm

Superintendent Van Haesendonck advised that in her conversations with staff it was noted they welcome the internal audit of safe and inclusive schools, specifically to ensure the board is compliant with all relevant legislation.

Trustee Phillips requested further details regarding the processes used during the audit. Melissa advised that PPM and legislation are the key starting points, with high-level detailed conversation taking place with all parties to define the scope of the process. A heavy focus on compliance will limit the scope and process owners identify the areas of focus. A copy of the Engagement letter can be provided prior to the beginning of the process.

SBO Van Haesendonck noted that while engagement on the items to understand the process is beneficial, RIAT determines its audit plan in order to meet internal audit standards.

Motion: Moved by Judy Kleinhaus, Seconded by Theresa Graham that the annual audit plan for the year ended August 31, 2025, be recommended to the Board of Trustees for approval. – CARRIED

6. New Business

6.1 2024-25 Audit Planning Report – KPMG

SBO Van Haesendonck introduced Sara Lingenfelter, Senior Manager on file for the KPMG external audit who presented the Audit Planning Report for the fiscal year ending August 31, 2024. The report identifies the approach to the annual audit, as well as the identified risks and the timing of the processes involved.

As part of the audit engagement, the audit team has queries for the audit committee members. The committee determined it would utilize the Microsoft Forms feature to provide feedback to KPMG as this method has been used successfully with this committee, and it was noted that names should be attached to responses for follow-up, and additionally that responses be sent directly to KPMG staff.

Melissa Dodge exited meeting.

6.3 Evaluation of Regional Internal Audit Team Assessment

Chair Phillips opened the floor to questions, and seeing none concluded the item.

7. The next meeting will be held around timing of the financial statement audit completion, approximately mid November via Zoom. It was noted the earlier start time of 1:00pm is preferable for Chair Phillips.

8. **Adjournment**

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

Motion: Moved by Trustee Wesley, and seconded by Theresa Graham that the Audit Committee meeting adjourn at 1:57 PM. -CARRIED.

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