

AGENDA

Audit Committee Meeting

Tuesday, May 13, 2025, 4:30 p.m.

Boardroom, Catholic Education Centre

Mission: Disciples of Christ, nurturing mind, body, and soul to the fullness of life.

Vision: Changing the world through Catholic education.

A.	Routine Matters	Pages
1.	Call to Order and Attendance	
2.	Opening Prayer	2
3.	Land Acknowledgment	
4.	Approval of Agenda	
5.	Declaration of Interest	
	a. Ontario Regulation 361/10 14. (1) requires every member of an auditcommittee to submit a written declaration to the chair of the committee,when first appointed, and at the start of each fiscal year, to declarewhether they have a conflict of interest.	
6.	Approval of the Minutes of the Audit Committee Meeting, February 4, 2025	3
	a. Business Arising from the Committee Minutes - Nil	
B.	Awards and Presentations	
C.	Delegations	
D.	Reports from Committee/Administration for Receipt	
1.	Regional Internal Audit Team (RIAT) Update Report - Senior Manager Paula Hatt	8
E.	Reports from Committee/Administration Requiring Action	
F.	Additional Business	
1.	Notices of Motion	
G.	Questions Asked by Committee Members	
H.	Declared Interest Items	
I.	In Camera Session See In Camera Agenda	
J.	Report from In Camera	
K.	Future Meetings	
L.	Adjournment	

Audit Committee Meeting – May 13, 2025

Mother Mary

In the name of the Father, and the Son and the Holy Spirit. Amen.

O God,

you send us signs and wonders

and gave us Mary as our mother and role model.

Grant us a portion of her wisdom, humility, and strength to do your will.

Help us to imitate her role as a faithful disciple and servant of God.

We place ourselves in the care of Mary's Immaculate heart.

We ask this through our Lord Jesus Christ your son, who lives and reigns with you in the unity of the Holy Spirit God forever and ever.

Amen.

Mary, Queen of Peace, pray for us.

In the name of the Father, and the Son and the Holy Spirit. Amen.

MINUTES

Audit Committee Meeting

**Tuesday, February 4, 2025, 4:30 p.m.
Boardroom, Catholic Education Centre**

Trustees:	Bruno Iannicca	Chair
	John Boots	Vice-Chair, External Audit Committee Member
	Darryl D'Souza	Trustee
	Laura Prestia	External Audit Committee Member
Regrets:	Herman Vilorio	Trustee
Staff:	Marianne Mazzorato, Ed.D.	Director of Education, Secretary to the Board
	Daniel Del Bianco	Associate Director, Corporate Services
	Max Vecchiarino	Associate Director, Instructional Services
	Julie Cherepacha	Executive Superintendent, Finance, Chief Financial Officer and Treasurer
	Scott Keys	Superintendent, Financial Services
	Carrie Salemi	General Manager, Finance
	Kevin Sun	Internal Auditor
	Reynard Balatbat	Senior Auditor
Recorder:	Cindy Child	Board and Committee Information Officer

A. Routine Matters

1. Call to Order and Attendance

Executive Superintendent Cherepacha called the meeting to order at 4:30 p.m.

2. Opening Prayer

External Member Laura Prestia led the Opening Prayer.

3. Land Acknowledgment - Trustee Darryl D'Souza

4. Election of the Chair of the Audit Committee In Accordance with By-Laws

Executive Superintendent Cherepacha opened nominations for the Chair of the Audit Committee.

Trustee Bruno Iannicca was nominated by External Member Laura Prestia. Trustee Bruno Iannicca accepted the nomination.

In accordance with the Board's Procedural By-Law, Executive Superintendent Cherepacha requested further nominations three times. There being none, nominations were declared closed.

Trustee Bruno Iannicca was acclaimed Chair of the Audit Committee.

5. Election of the Vice-Chair of the Audit Committee In Accordance with By-Laws

Chair Bruno Iannicca called for nominations for the Vice-Chair of the Audit Committee.

External Member John Boots was nominated by Trustee Darryl D'Souza. External Member John Boots accepted the nomination.

In accordance with the Board's Procedural By-Law, Chair Bruno Iannicca requested further nominations three times. There being none, nominations were declared closed.

External Member John Boots was acclaimed Vice-Chair of the Audit Committee.

6. Approval of Agenda

Moved by Darryl D'Souza

THAT THE AGENDA BE APPROVED.

CARRIED

7. Declaration of Interest

- a. Executive Superintendent Cherepacha confirmed receipt of signed Declaration of Conflict of Interest and Non-Disclosure and Confidentiality Agreements from all members present.

8. Approval of the Minutes of the Audit Committee Meeting, November 12, 2024

Moved by Laura Prestia

THAT THE MINUTES OF THE AUDIT COMMITTEE MEETING, NOVEMBER 12, 2024, BE APPROVED.

CARRIED

- a. Business Arising from the Committee Minutes - Nil

B. Proposed Terms of Reference 2025

Executive Superintendent Cherepacha summarized the report and advised that it will be updated to reflect changes: Chair Bruno Iannicca and Vice-Chair John Boots.

Moved by Darryl D'Souza

THAT THE AUDIT COMMITTEE RECOMMEND TO THE BOARD OF TRUSTEES THAT THE AUDIT COMMITTEE PROPOSED TERMS OF REFERENCE 2025 BE APPROVED AND ADOPTED.

CARRIED

C. Awards and Presentations - Nil

D. Delegation - Nil

E. Reports from Committee/Administration for Receipt -Nil

F. Reports from Committee/Administration Requiring Action

1. Appointment of External Auditors

Executive Superintendent Cherepacha thanked BDO Canada for their collaboration over the last five years, through a challenging time: the global pandemic. It was a pleasure to work with the BDO team, noting that this was one of their first forays into school boards and they did a proficient and successful job.

Superintendent Keys summarized the report.

1. Vice-Chair John Boots: What is the March 31 Specified Procedures?

Superintendent Keys: The Ministry of Education requires all school boards to perform a set of standardized tasks as at March 31, the fiscal yearend for the Ministry, and have auditors perform testing for accuracy and completeness.

2. Trustee Darryl D'Souza: The 3-year audit service costs are they inclusive?

Superintendent Keys: Yes.

3. External Member Laura Prestia: Is it common that there could be additional fees when an agreement is in place?

Superintendent Keys: It can occur if additional audit services are needed and are not in the contract.

Moved by Darryl D'Souza

THAT THE AUDIT COMMITTEE RECOMMEND TO THE BOARD OF TRUSTEES THE APPOINTMENT OF DELOITTE LLP, CHARTERED PROFESSIONAL ACCOUNTANTS, AS EXTERNAL AUDITORS TO DPCDSB FOR THE THREE-YEAR TERM STARTING WITH THE MARCH 31, 2025 SPECIFIED PROCEDURES REPORT AND EXPIRING WITH THE AUGUST 31, 2027 YEAR-END AUDIT.

CARRIED

2. Regional Internal Audit Team (RIAT) Update and Annual Report

RIAT Senior Manager Paula Hatt summarized the report.

1. External Member Laura Prestia: Would you remind me which two audits were completed in 2023-2024?

Senior Manager Paula Hatt: The two audits completed were a benchmarking engagement for Board Administration and Governance staffing and Legislative Compliance.

2. Vice-Chair John Boots: Who does the external assessment?

Senior Manager Paula Hatt: This can be done by either a professional services firm or our Institute of Professional Auditors. With a recommendation from the Institute of Professional Auditors we are doing a readiness assessment first.

3. Vice-Chair John Boots: You mentioned that there were items to be completed in December 2024, have they been completed?

Senior Manager Paula Hatt: They are almost complete.

Moved by Laura Prestia

THAT THE AUDIT COMMITTEE RECOMMEND TO THE BOARD OF TRUSTEES THAT THE RIAT TWO-YEAR AUDIT PLAN 2022-23 AND 2023-24 BE AMENDED TO CANCEL THE IT ASSETS: SUSTAINABILITY AUDIT ENGAGEMENT.

CARRIED

4. Regional Internal Audit Team (RIAT) Audit Plan for 2024-2025 and 2025-2026

Senior Manager Paula Hatt summarized the report.

1. External Member Laura Prestia asked Executive Superintendent Cherepacha if she was in agreement with the proposed Audit Plan.

Executive Superintendent Cherepacha: Yes, this is the first time we have done an enrolment audit which is relevant, given that funding is based on student enrolment and a focus on Special Education is important noting the significance of the expenditure level. . By doing an enrolment audit first with RIAT this will provide a good understanding and process moving forward in the event DPCDSB is selected by the Ministry of Education for an enrolment audit.

2. External Member Laura Prestia: Many years ago, on this committee we did have a Special Education audit, will RIAT be using those results in the audit?

Senior Manager Paula Hatt: We would use any results and findings from the first engagement that are relevant for this audit. Benchmarking is a new tool and not likely to have been included in the past.

Moved by John Boots

THAT THE AUDIT COMMITTEE RECOMMEND THAT THE BOARD OF TRUSTEES APPROVE THE REGIONAL INTERNAL AUDIT TEAM (RIAT) AUDIT PLAN FOR 2024-2025 AND 2025-2026.

CARRIED

G. Additional Business - Nil

1. Notices of Motion

H. Questions Asked by Committee Members – Nil

I. Declared Interest Items – Nil

J. In Camera Session

Moved by John Boots

THAT THE AUDIT COMMITTEE MEETING RESOLVE INTO THE IN CAMERA SESSION.

CARRIED

K. Report from In Camera

Report: Approval of the In Camera Audit Committee Minutes of November 12, 2024, receipt of RIAT Professional Development - Leadership Report, Verbal Update PowerSchool Breach, and receipt of eight (8) school audits: St. Gerard CES, St. Louis CES, St. Catherine of Siena CES, St. Teresa of Avila CES, Sts. Peter and Paul CES, St. Raphael CES, St. Kevin CES and St. Jacinta Marto CES.

Moved by John Boots

THAT THE AUDIT COMMITTEE RECEIVE THE CONFIDENTIAL IN CAMERA REPORT.

CARRIED

L. Future Meetings

May 13, 2025

M. Adjournment

Moved by Laura Prestia

THAT THE MEETING BE ADJOURNED AT 5:34 P.M.

CARRIED

Audit Committee Meeting
May 13, 2025
<i>REGIONAL INTERNAL AUDIT TEAM (RIAT) UPDATE REPORT</i>
Multi Year Strategic Plan Values: Excel, Respect and Trust

"My child, do not forget my teaching, but let your heart keep my commandments; for length of days and years of life and abundant welfare they will give you."

Proverbs 3:1-2

BACKGROUND

The *Regional Internal Audit Team* (RIAT) provides independent, objective assurance and consulting services designed to add value and improve school board operations. RIAT reports functionally to the Audit Committee of the Dufferin-Peel Catholic District School Board (DPCDSB) and administratively to the host school board for the Toronto and Area Region, York Catholic District School Board.

DISCUSSION

The update report prepared by RIAT provides information regarding ongoing engagements with DPCDSB and RIAT activities.

Prepared by: Paula Hatt, Senior Manager, Regional Internal Audit, Toronto & Area Region

Submitted by: Julie Cherepacha, Executive Superintendent, Finance, CFO and Treasurer



INTERNAL AUDIT TEAM

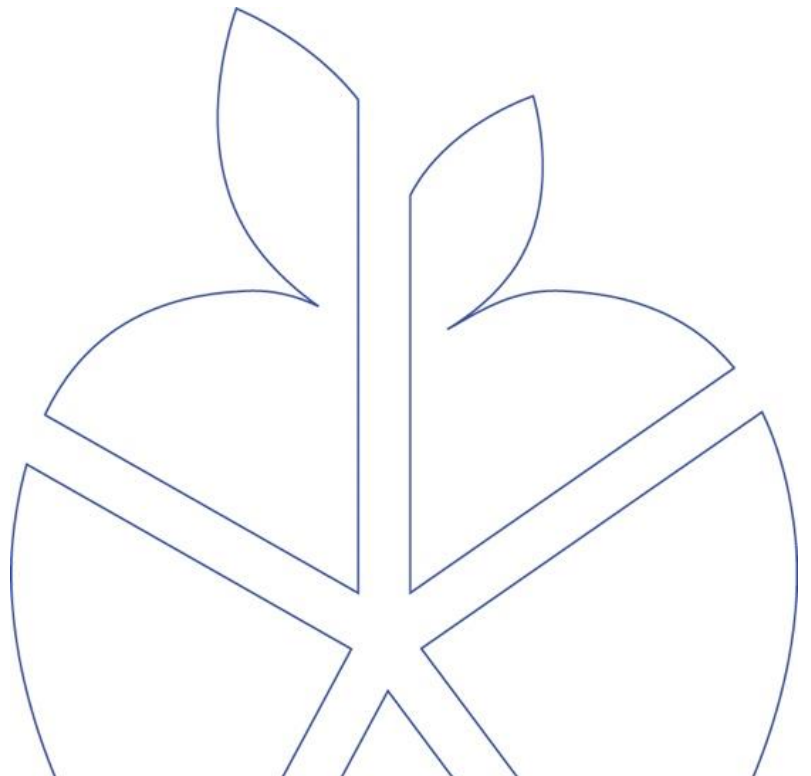
Toronto and Area Region

RIAT Update for the Audit Committee: May 13, 2025

Dufferin-Peel Catholic District School Board

Prepared by:

Paula Hatt, CPA, CA, CIA, Senior Manager, Regional Internal Audit



The purpose of this report is to provide an update on ongoing engagements from Dufferin-Peel Catholic District School Board's Regional Internal Audit Plan, as well as other RIAT activities.

Audit Plan Update

Engagement ¹	Year	Report Issuer	Status	Fieldwork Start Date
IT Asset Management	2020-21	RIAT	Planning	June 2025
Succession Planning for Critical Positions	2023-24	RIAT	Fieldwork	October 2024
Day School Enrolment Audit	2024-25	RIAT	Fieldwork	May 2025
Continuing Education (Adult Education and Learning Services) Enrolment Audit	2024-25	RIAT	Not Started	TBD

Further details, including engagement objective, are included below:

IT Asset Management Audit – RIAT will assess the key controls surrounding management of IT assets at the school level (e.g., computers and tablets for staff and students) including controls surrounding approval, purchasing, deployment, retirement and recording/monitoring of these assets.

A kickoff meeting for this audit took place on May 7th. It is anticipated that fieldwork will begin in June.

Succession Planning for Critical Positions – Advisory engagement to develop a standardized approach to succession planning, that will assist the Board in managing positions that are assessed as critical to maintaining continuity of business operations.

Fieldwork is well underway for this this engagement. In March, RIAT presented the Critical Position Toolkit (used to identify critical positions) and the process for completing it, to the Corporate Services Council.

Day School Enrolment Audit – To assess whether enrolment reporting by schools is in compliance with the Ministry of Education's *Enrolment Register Instructions for Elementary and Secondary Schools*.

A request for information was sent to each school selected for testing. School visits are expected to take place throughout late May/early June.

Continuing Education Enrolment Audit – To assess the adequacy and operating effectiveness of key internal controls over Continuing Education enrolment, as related to Adult Education and Learning Services.

As there are three engagements currently underway, it is expected that this engagement will start in Fall 2025.

¹ Engagements previously reported as complete have been removed.

Other Ongoing Work

Follow-up Activities:

- A follow-up engagement was completed on the Employee Health & Safety Audit (original report issued in November 2016).
- We have achieved our goal of updating the findings register and completing two follow-up engagements for DPCDSB in 2024-25. We will continue to complete follow-up engagements as time permits.