Toronto
District
School
Board

Internal Audit Department Status and Engagement Update – May 2019

To: Audit Committee

Date: 28 May, 2019

Report No.:   05-19-3644

Strategic Directions

- Allocate Human and Financial Resources Strategically to Support Student Needs

Recommendation

It is recommended that the Internal Audit Department Status and Engagement Update – May 2019 be received.

Context

The Toronto District School Board's Internal Audit Management Department provides internal assurance, advisory, consulting and investigative services primarily at the school and internal process level.

Attached is an update of departmental projects for the fiscal year, as of May 2019, as well as information requested by Committee Members at the previous meeting.

Action Plan and Associated Timeline

For reporting purposes only.

Resource Implications

Not applicable.

Communications Considerations

Included in public Audit Committee minutes.

Board Policy and Procedure Reference(s)

O.Reg 361/10 is applicable.

Appendices

- Appendix A: Internal Audit: Department and Engagement Update
- Appendix B: Audits Completed 2013 – March 2019
- Appendix C: Control Environment (Listing of policies, procedures and guidelines)

From

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Appendix A – Internal Audit: Department and Engagement Update

A. Internal Audit Department Staffing

FTE compliment reached, co-op student term ended in April 2019. Recruitment of two co-op students for next fall to assist with school level audits will be determined once the Board budget is finalized.

B. External Engagements / Audits (OAGO, RIAT, Ministry)

- Internal Audit is working with IT Services to create a steering committee which will develop detailed action plans and timelines to address the recommendations in response to the Auditor General of Ontario IT Value for Money audit of the Ministry of Education (December 2018). There were a total of 14 recommendations in the published report:
  - o Five recommendations will be driven by the Ministry
  - o The remaining nine recommendations address:
    - Assessing technological needs at the school level.
    - Assessing training needs related to use of technology at the school level (privacy, cyber security, using new technology etc.).
    - Tracking of cyber-bullying incidents.
    - IT Asset Management.
    - Disaster Recovery and Business Continuity Planning.

- The RIAT, had the following engagements conducted for the prior fiscal year (FY2017/18):

  - o Repairs and Maintenance Follow-up Audit – Initial audit conducted in 2013; Audit completed and Management is in the process of responding.

- The RIAT is conducting the following engagements for the current fiscal year (FY2018/19):
  - o RIAT Risk Assessment and Audit Plan – results to be presented at this meeting.
  - o Professional Development – This audit is anticipated to being in summer 2019.

C. September 2018 to August 2019 TDSB Internal Audits in process, completed & planned

Engagement	Description	File Status
Broader Public Sector (BPS) Procurement Directive Compliance Audit – Follow Up	In 2014 the RIAT performed a compliance audit against the BPS Procurement Directive and provided 10 recommendations. TDSB Internal Audit followed up with Management as to the status of their action plans,	**Completed:** Management has implemented a procurement software solution, electronically managing all aspects of the procurement process, retaining documentary

	communicated during the original audit.	evidence required by the Directive. Implementation of three recommendations remains outstanding as they require updating associated policies. The updated policy is scheduled to be presented to the Governance & Policy Committee in FY19/20.
School Operational Audits	School level operational audits focus on: • Health & Safety; • School Financials (Board and Non-Board); • Enrolment; • Laptop and Tablet Management; • Facility Management	**Status Update:** 22 schools (one per ward) were scheduled to be audited from March 18th to May 24th. One audit cancelled (school closing), total of 21 school audits scheduled. As of May 10th, 17 school audits were completed (4 scheduled May 13th to 24th); 10 reports issued, 7 reports being drafted; 1 management response received. Operational, financial and enrolment related findings, in terms of frequency of occurrence, include: • Surveillance Systems not in place or with no recording functionality. • Cash handling procedures not fully implemented (use of deposit vouchers, logs, timely reconciliations) • P-Card receipts / approval missing • ESL eligibility forms & records • Recording of Prolonged Absences
PCard Supporting Documentation Review	IA analyzed TDSB issued PCard usage with a scope of 'off-peak' usage, specifically, charges incurred during March, Summer and Winter Breaks.	**Status Update:** Data has been compiled and analyzed with email requests for supporting documentation issued in early March. Majority of responses have been received and will be analyzed after the school audits are completed.
TDSB Distribution Centre Operational Audit Follow Up	Follow up on measures implemented by Management in response to the 2017-18 DC Operational Audit	**Status Update:** Fieldwork to commence June 2019.
Mobile Device	With several thousand mobile devices	**Status Update:**

Monitoring & Recovery Process Review	being owned by the Board, the review will focus on procedure guides, monitoring and oversight	Internal Audit is planning to begin this engagement in June 2019.
Compliance Report Process (Federal / Provincial Acts, Regulations & Statutes)	Ensure processes are in place to ensure compliance protocols are being effectively followed, allowing the Director to complete the School Board Compliance Report as required by the Education Act.	**Status Update:** Internal Audit is planning to begin this engagement in June 2019.
One Time Vendor Audit	Engagement will focus on all "one time vendor" categories to ensure this class of vendor is being used as intended.	**Status Update:** Internal Audit is planning to begin this engagement in June 2019.

D. Audit Committee Requests

Based on the requests from the prior Audit Committee meeting (March 2019), the following items are included for review by Committee Members:

- Table of audits conducted 2013 – Present (Appendix B)
- List of Policies, Procedures & Guidelines that support Internal Controls, Risk Management and Compliance Matters (Appendix C)
- 2017-18 Annual Report to Trustees & Ministry and 2017-18 Audit Committee Self-Assessment Summary: https://www.tdsb.on.ca/Leadership/Boardroom/Agenda-Minutes/Type/A?Folder=Agenda%2f20180917&Filename=180917+Audit+Annual+Report+3484.pdf
- FBEC Q1 Budget Update: https://www.tdsb.on.ca/Leadership/Boardroom/Agenda-Minutes/Type/A?Folder=Agenda%2f20190123&Filename=6.2.pdf
- FEBC Q2 Budget Update: https://www.tdsb.on.ca/Leadership/Boardroom/Agenda-Minutes/Type/A?Folder=Agenda%2f20190403&Filename=5.3.pdf

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Appendix B

Year of Report	Functional Area	Source	Report Name	Ref #	Type of Finding	Finding Summary	Risk Rating	Mgmt. Action Plan	Area Responsible	Date Due
2013	Information Communication & Technolog	PwC RIAT	**Review of Logical Security Access Management (June 2013)**	1	Policy / Procedure	IT Operations Security guidelines and policies are not reviewed regularly	H	Guidelines and Policies to be updated & approved	CTO	2014-08-31
2013	Information Communication & Technolog	PwC RIAT	**Review of Logical Security Access Management (June 2013)**	2	Policy / Procedure	Procedures for user provisioning & de-provisioning are not formally documented	H	Will work with ES and others on the project to automate user provisioning	Sr.Mgr IT Operations	2014-08-31
2013	Information Communication & Technolog	PwC RIAT	**Review of Logical Security Access Management (June 2013)**	3	Policy / Procedure	No formal communication mechanism to distribute security policies and procedures to all stakeholders	H	High level communication plan to be developed	Mgr. IT Portfolio Mgmt. & Comm	2013-10-31
2013	Information Communication & Technolog	PwC RIAT	**Review of Logical Security Access Management (June 2013)**	4	Adequate Segregation	Role descriptions are not documented / updated, do not drive access requirements & segregation of duties matrix established to ID incompatible duties	M	ES has included Identity management as part of the Human Capital Management Roadmap	IT Services Employee Services Business Services	2014-12-31
2013	Information Communication & Technolog	PwC RIAT	**Review of Logical Security Access Management (June 2013)**	5	Data Protection	Ownership of all key systems, databases & applications have not been formally defined	M	List of owners is maintained and updated on a regular basis	Sr.Mgr Business Operations	2013-06-30
2013	Information Communication & Technolog	PwC RIAT	**Review of Logical Security Access Management (June 2013)**	6	Network Access	Procedures for periodic review of IT admins' and related privileges do not exist	M	IT will establish ownership and process to address	Sr.Analyst - System Security Admin	2013-08-31
2013	Information Communication & Technolog	PwC RIAT	**Review of Logical Security Access Management (June 2013)**	7	Network Security	Not all security incidents are consistently tracked in a centralized logging system	M	IT will formalize procedures around logging of security incidents.	Sr.Mgr Business Operations	2014-08-31
2013	Information Communication & Technolog	PwC RIAT	**Review of Logical Security Access Management (June 2013)**	8	Network Access	Password policy/procedure is not up to date, does not reflect current practices	L	Procedures will be updated to show information more clearly	Sr.Analyst - Security	2013-07-31
2014	Facility Services	PwC RIAT	**Repairs & Maintenance (June 2014)**	1	Process	Work Order completion dates do not consistently agree with established service priorities	H	Process, including any updates communicated to staff including prioritization & accuracy.	Sr.Mgr Operations	2014-12-31
2014	Facility Services	PwC RIAT	**Repairs & Maintenance (June 2014)**	2	Records Management	Status of Work Orders are not properly tracked in the system	H	Work Order review made weekly, SAP updated to be enhance visibility	Sr.Mgr Operations	2013-12-31
2014	Facility Services	PwC RIAT	**Repairs & Maintenance (June 2014)**	3	Process	Lack of documentation to support the confirmation of job completion	M	Work Order stamp used to confirm work completed, will be made electronic and stored within SAP	Sr.Mgr Operations	2014-12-31
2014	Facility Services	PwC RIAT	**Repairs & Maintenance (June 2014)**	4	Policy / Procedure	No tracking of vehicles used by maintenance staff	M	Telematics (GPS) system to be fully implemented	Sr.Mgr Operations	2013-09-01
2014	Facility Services	PwC RIAT	**Repairs & Maintenance (June 2014)**	5	Policy / Procedure	Lack of formal performance appraisal for unionized staff	M	Will work with ES once Union Employee performance appraisals are developed & implemented	Employee Services	TBD
2014	Student Achievement, Well-Being & Acad	RIAT	Special Education (June 2013)	1.1	Process	Individual Education Plans (IEP) are missing pertinent information and approvals	M	SAP CRM updated. Guide of IEP writers being prepared which includes completion, review and filing information	Supervising Principal - Special Education	2014-09-30
2014	Student Achievement, Well-Being & Acad	RIAT	Special Education (June 2013)	1.2	Process	IEP Implementation - evidence of review and required information not in place	M	SAP CRM updated to include Principal review, time tracking, as well as an error management dashboard	Supervising Principal - Special Education	2013-09-30
2014	Student Achievement, Well-Being & Acad	RIAT	Special Education (June 2013)	1.3	Process	IEP Monitoring - no formal reviews, update requirements and filing with OSR's	M	Formal reviews to be added to P monthly checklist, IEP guide updated, and items will be retained in a blue folder	Supervising Principal - Special Education	2013-06-30
2014	Student Achievement, Well-Being & Acad	RIAT	Special Education (June 2013)	1.4	Process	Recording & Reporting IEP Information - IEP results not always consistent with IPRC Statement of decision; inconsistent reporting and recording	M	Project underway to merge Trillium data with SAP CRM including an online error management dashboard	Supervising Principal - Special Education	2013-12-31
2014	Student Achievement, Well-Being & Acad	RIAT	Special Education (June 2013)	2.1	Records Management	Special Equipment Amount (SEA) - Recording of information for inventory not maintained.	M	Procedures will be developed, including improved record keeping procedures	Special Education & Purchasing Staff	2013-12-31

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2014	Student Achievement, Well-Being & Acad	RIAT	Special Education (June 2013)	2.2	Adequate Segregation	SEA Authorization for purchase - segregation of duties issues.	H	No need for isolated procedure - BPS Procurement guidelines will be followed by Purchasing Staff	Special Education & Purchasing Staff	2013-12-31
2014	Student Achievement, Well-Being & Acad	RIAT	Special Education (June 2013)	3.1	Policy / Procedure	Special Incidence Portion (SIP) - no procedures on how to transfer SIP files	H	Tracking system will be developed for SIP files and related approvals	Special Education Staff	2014-06-30
2014	Student Achievement, Well-Being & Acad	RIAT	Special Education (June 2013)	3.2	Policy / Procedure	Inconsistent information between IEP and IRPC Statement of decisions	H	SAP CRM updated,	Special Education Staff	2014-06-30
2014	Student Achievement, Well-Being & Acad	RIAT	Special Education (June 2013)	3.3	Policy / Procedure	Inconsistent information between IEP and IRPC Statement of decisions and SIP form	H	SAP CRM updated,	Special Education Staff	2014-06-30
2014	Student Achievement, Well-Being & Acad	RIAT	Special Education (June 2013)	3.4	Policy / Procedure	Duplication of OEN on the SIP Claim form	M	All OENs will be verified at the Central level	Special Education Staff	2014-06-30
2014	Student Achievement, Well-Being & Acad	RIAT	Special Education (June 2013)	4.1	Process	Staffing not allocated based on enrolment, and master spreadsheet has a large access base with not track changes or approval features	H	Given that Collective Agreement t&c's must be adhered to, a portion of teachers are 'heldback' from allocation, to ensure that enough flexibility exists to accommodate in year changes	Special Education Staff	2014-06-30
2014	Student Achievement, Well-Being & Acad	RIAT	Special Education (June 2013)	4.2	Process	Student Assessment not linked to SAP-CRM and IPRC, no procedure to maintain wait lists	M	Will investigate linking SAP CRM, but will require a data migration from SAP-RM. Professional assessments will be reviewed	Special Education Staff	2014-06-30
2014	Student Achievement, Well-Being & Acad	RIAT	Special Education (June 2013)	5.1	Internal Controls	No evidence of reconciliation between funding for SEA and SIP claims	M	Mgmt. will develop a process to reconcile SEA and SIP amounts	Special Education Staff	2014-06-30
2014	Student Achievement, Well-Being & Acad	RIAT	Special Education (June 2013)	5.2	Internal Controls	No evidence of review of SIP / SEA GL accounts	L	Mgmt. will periodically review SEA and SIP GL accounts and document the review	Special Education Staff	2014-06-30
2014	Student Achievement, Well-Being & Acad	RIAT	Special Education (June 2013)	6	Other	Special Education Advisory Committee may not have adequate First Nations representation	L	Will take it to the SEAC. Currently there are 16 members (8 Community and 8 alternates	SEAC Chair / Vice Chair	2013-11-30
2014	Finance, Budget, Revenue & Financial Rep	RIAT	**BPS Procurement Compliance Review (May 2014)**	1	Policy / Procedure	Supply Chain code of ethics in not included in policy or procedure documents	L	Reference will be added to PPAP to BPS Code of Ethics, Accountability & Transparency and Continuous Improvement	Asst. Comptroller - Administrative Services	2015-03-31
2014	Finance, Budget, Revenue & Financial Rep	RIAT	**BPS Procurement Compliance Review (May 2014)**	2	Policy / Procedure	Purchasing policy & administrative procedures do not reference segregation of functional procurement roles	M	Reference to Segregation of Duties will be added to the PPAP & Org Chart will be updated	Asst. Comptroller - Administrative Services	2015-03-31
2014	Finance, Budget, Revenue & Financial Rep	RIAT	**BPS Procurement Compliance Review (May 2014)**	3	Policy / Procedure	Purchasing policy & administrative procedures does not contain an Approval Authority Schedule	M	Approval Authority Schedule is under PR711 - Delegation of Authority Procedure	Asst. Comptroller - Administrative Services	2015-09-08
2014	Finance, Budget, Revenue & Financial Rep	RIAT	**BPS Procurement Compliance Review (May 2014)**	4	Records Management	Evidence of bid postings on electronic tendering system not maintained	L	Screen shots will be taken in the interim, and will be searchable in the electronic tendering platform	Asst. Comptroller - Administrative Services	2014-06-30
2014	Finance, Budget, Revenue & Financial Rep	RIAT	**BPS Procurement Compliance Review (May 2014)**	5	Process	PO's not issued prior to start of work	L	Going forward, PO's will be issued prior to work commencement - this requirement has been communicated to all stakeholders	Asst. Comptroller - Administrative Services	2014-06-30
2014	Finance, Budget, Revenue & Financial Rep	RIAT	**BPS Procurement Compliance Review (May 2014)**	6	Records Management	Lack of evidence re: Posting of Award Notifications	L	Reference to posting of award notifications will be included in the revised PPAP - prior notifications have been brought up to date	Asst. Comptroller - Administrative Services	2014-06-30
2014	Finance, Budget, Revenue & Financial Rep	RIAT	**BPS Procurement Compliance Review (May 2014)**	7	Process	Sole source procurement awarded, but no justification provided	M	Single / Sole source form now implemented and in use	Asst. Comptroller - Administrative Services	2014-06-30
2014	Finance, Budget, Revenue & Financial Rep	RIAT	**BPS Procurement Compliance Review (May 2014)**	8	Policy / Procedure	Purchasing Policy & administrative procedures do not reference supplier performance management	M	Reference to vendor performance forms and facility will be added to the PPAP	Asst. Comptroller - Administrative Services	2015-03-31
2014	Finance, Budget, Revenue & Financial Rep	RIAT	**BPS Procurement Compliance Review (May 2014)**	9	Internal Controls	Payments processed for higher amount than the unit rate on the PO	M	Salt PO's will be created in advance with current unit rates & will be paid against actual usage	Asst. Comptroller - Administrative Services	2014-06-30
2014	Finance, Budget, Revenue & Financial Rep	RIAT	**BPS Procurement Compliance Review (May 2014)**	10	Internal Controls	Payments processed without supporting contract documents	M	Construction Dept. ensures certificates is appropriate prior to sending invoice to AP for processing & IT renewals will be attached is SAP	Asst. Comptroller - Administrative Services	2014-06-30
2015	Board Services	PwC RIAT	Privacy & Records Management (August 2015)	A1	Data Protection	Additional safeguards should be implemented for the ID key file containing personal information to align to standard practice	M	ID key file & data files are in a network shared folder, only accessible to those who have access - No further actions required at this time	N/A	2015-08-31

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2015	Board Services	PwC RIAT	Privacy & Records Management (August 2015)	A2	Data Protection	Keys to the scanning and RIS storage rooms should be stored securely	L	Keys to be stored in a locked cabinet with limited staff having access	Research & Information Systems	2015-12-31
2015	Board Services	PwC RIAT	Privacy & Records Management (August 2015)	B1	Data Privacy	Stronger safeguard measures required to protect personal information on the physical paper	H	Central Transcripts will now black out credit card #'s once the file is closed, additionally cashless online solution will be able to handle credit card transactions securely	Research & Information Systems	2016-08-30
2015	Board Services	PwC RIAT	Privacy & Records Management (August 2015)	C1	Data Privacy	Test and development environments contain a copy of production data and is not anonymized	M	Access is restricted to the Test & Development environments - No further action is required	N/A	2015-08-31
2015	Board Services	PwC RIAT	Privacy & Records Management (August 2015)	D1	Policy / Procedure	There is no Information Management Operational Framework at the enterprise level.	H	An enterprise level information management framework will be developed and ready for implementation across the organization by the end of 2015-16 school year.	Research & Information Systems	2017-08-31
2015	Student Achievement, Well-Being & Acad	RIAT	School Improvement & Student Achievement (July 2015)			**NO ACTION PLANS RESULTING FROM AUDIT**		**NO ACTION PLANS RESULTING FROM AUDIT**		N/A
2015	Board Services	PwC RIAT	Privacy & Records Management (August 2015)	D2	Policy / Procedure	Board-wide Information Security Standards and Procedures that define protection of sensitive information are not approved	H	Two security and quality procedures are under development and are expected to be completed in 2016-2017 along with the enterprise level information management framework.	Information Technology Services	2016-08-31
2015	Board Services	PwC RIAT	Privacy & Records Management (August 2015)	D3	Process	A mandatory annual privacy awareness and training program is not yet implemented	M	a formal privacy awareness training program and has already been developed and will be implemented in the 2015-2016 school year and conducted thereafter on an annual basis for all staff	Research & Information Systems	2016-08-31
2015	Board Services	PwC RIAT	Privacy & Records Management (August 2015)	D4	Data Protection	Information security classification is not approved and widely implemented	M	Management will incorporate these requirements as it moves forward with the development of an enterprise information management framework.	Information Technology Services	2017-08-31
2015	Board Services	PwC RIAT	Privacy & Records Management (August 2015)	D5	Process	MFIPPA does not require that institutions complete a Privacy Impact Assessment (PIA) but PIAs are widely recognized as a good practice in Ontario and performed by other educational institutions. Management should implement a PIA specifically pertaining to Privacy and Records Information Management as an additional risk management practice.	M	The TDSB already conducts risk assessments regularly across the organization, especially prior to implementing new software, platforms, procedures, etc., and feel this method is sufficient at reducing and mitigating potential risks to personal and confidential information in the control or custody of the TDSB.	Information Technology Services	2016-08-31
2015	Board Services	PwC RIAT	Privacy & Records Management (August 2015)	D6	Data Protection	Files containing sensitive information stored on secure shared folders can be saved to local machines and/or portable media/ devices without protection	M	Information Technology Services will continue to educate the user community on how to handle and manage sensitive information securely. In addition to awareness programs, management will be developing policies and operational procedures for the protection of sensitive information storage for Board approval.	Information Technology Services	2016-08-31
2015	Board Services	PwC RIAT	Privacy & Records Management (August 2015)	D7	Data Protection	Webmail attachments can be saved to non-TDSB computers	M	Management will investigate options to prevent PI attachments from downloading oce accessed via OWA and update policies and procedures accordingly	Information Technology Services	2016-08-31
2015	Board Services	PwC RIAT	Privacy & Records Management (August 2015)	D8	Data Protection	Service provider agreements do not outline responsibility to protect personal information	M	Purchasing Services will work with Legal Services to craft more robust and up-to-date language around data security and protection of privacy and personal information for use in Request for Proposals (RFPs) and subsequent contracts.	Information Technology Services / Purchasing Department	2016-08-31
2015	Board Services	PwC RIAT	Privacy & Records Management (August 2015)	D9	Internal Controls	A certificate of completed work is not provided by the vendor	L	Purchasing Services has arranged with Reprodux to provide certificates of destruction on a go forward basis and Purchasing Services is working with Reprodux on the development of an acceptable compliance report that will be provided by Reprodux on an annual basis	Information Technology Services / Purchasing Department	2016-08-31

Year of Report	Functional Area	Source	Report Name	Ref #	Type of Finding	Finding Summary	Risk Rating	Mgmt. Action Plan	Area Responsible	Date Due
2015	Board Services	PwC RIAT	Privacy & Records Management (August 2015)	D10	Policy / Procedure	Failed sign-in attempts exceeds standard practice recommendation	L	**No Action Taken** The TDSB Network Account Lockout threshold (failed sign-in attempts) is 10, and the Network Account lockout duration is 31 minutes. It is problematic for users to wait 31 minutes within a 40 minute class to re-attempt. The vast majority of the TDSB applications including Trillium use LDAP for authenticating the application login credentials against the active directory. In other words, the client enters their same network account and password when logging onto Trillium. They will not be able to connect to the application if they are unable to connect to the network itself.	Information Technology Services	2015-08-31
2015	Board Services	PwC RIAT	Privacy & Records Management (August 2015)	D11	Network Security	Databases for different environments are located in the same virtual local area network	M	Information Technology Services has already created various and segregated Virtual Local Area Networks for individual groups of applications to contain and reduce the risk of security breaches from one application to another. The Web Farm Upgrade project is underway to separate the Development, Test and Production environments into separate VLANs.	Information Technology Services	2016-08-31
2016	Student Achievement, Well-Being & Acad	RIAT	Con Ed - Summer School & Int'l Languages (June 2016)	R1	Policy / Procedure	Management should consider developing and implementing a formal evaluation process for elementary summer school.	M	A more formal evaluation process will be implemented by the program manager working with the principals for the summer 2016 session as follows: -Survey results to be quantified and tracked. -School Visit Observation report, incorporating student feedback, to be developed and implemented. -Opportunity for feedback to be added to agendas; meeting minutes to incorporate feedback.	Continuing & International Education Management	2017-08-31
2016	Student Achievement, Well-Being & Acad	RIAT	Con Ed - Summer School & Int'l Languages (June 2016)	R2	Process	Management should ensure that access to required equipment is provided to ILE staff, so that safety protocols are in line with those in place during regular school hours	M	Starting in the 2016-2017 school year an audit of all sites will be conducted by the program officers, the program manager, and area principals to ensure health and safety requirements are met.	Continuing & International Education Management	2018-08-31
2016	Student Achievement, Well-Being & Acad	RIAT	Con Ed - Summer School & Int'l Languages (June 2016)	R3	Policy / Procedure	Management should consider developing and implementing a formal evaluation framework and process for the ILE program.	M	Starting in the 2016-2017 school year, program officers and the program manager will incorporate surveys for students, staff and parent/guardians to measure program effectiveness. After the implementation of the new curriculum in 2017-2018 with common and consistent assessment expectations, student achievement will be used to measure the effectiveness of the program.	Continuing & International Education Management	2019-08-31
2016	Finance, Budget, Revenue & Financial Rep	RIAT	Payroll (June 2016)	A1	Process	Ensure review processes are appropriate and staff time is utilized efficiently and effectively across all staffing areas	M	Management will review current practices and where appropriate, modify the frequency & samples reviewed by staff.	Sr.Mgr - Staffing, Recruiting, Central Services, Elementary, Secondary & Support Staff	2016-11-01
2016	Finance, Budget, Revenue & Financial Rep	RIAT	Payroll (June 2016)	A2	Internal Controls	SAP input forms should be reviewed, including providing evidence of the review	M	Management will review all documents semi-annually to ensure reviews are taking place	Sr.Mgr - Staffing, Recruiting, Central Services, Elementary, Secondary & Support Staff	2016-11-01

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2016	Finance, Budget, Revenue & Financial Rep	RIAT	Payroll (June 2016)	B2	Internal Controls	All unexplained variances should be followed up and addressed in a timely manner	H	Management will analyze data by transaction type and will formalize the 'pay close' process in order to address reconciling items in a timely manner	Sr.Mgr - Compensation Services	2017-01-01
2016	Finance, Budget, Revenue & Financial Rep	RIAT	Payroll (June 2016)	B3	Internal Controls	Exception reports be retained with review annotations made on the copy, red circled salaries are reviewed and signed off. Documentation should be retained to provide evidence of such.	M	Management will implement the recommendations	Sr.Mgr - Staffing, Recruiting, Central Services, Elementary, Secondary & Support Staff	2016-09-01
2016	Finance, Budget, Revenue & Financial Rep	RIAT	Payroll (June 2016)	D1	Records Management	Payroll Services should ensure that key payroll procedures are easily accessible by staff and that versions are kept up to date	M	Management will ensure all related procedures and processes are stored on the network drive and made available for the applicable staff	Sr.Mgr - Compensation Services	2016-08-31
2016	Facility Services	RIAT	Construction Monitoring & Management (May 2016)			**NO ACTION PLANS RESULTING FROM AUDIT**				N/A
2017	Planning	RIAT	Capital Planning (June 2017)	R1	Process	Ministry approvals of capital submissions - The Board is encouraged to continue working with the Ministry and other Boards to present facts related to the challenges noted such as obtaining greater flexibility to self-fund capital projects.	M	TDSB staff will meet with Ministry staff regarding accommodation pressures, school closures, Pupil Accommodation Reviews and capital business cases and inform them of challenges and provide them with evidence. These meetings will also be an opportunity to receive feedback from Ministry staff that can be used to align TDSB accommodation solutions with the Ministry's perspective and hence be more likely to receive Ministry approval.	Planning	2018-11-30
2017	Planning	RIAT	Capital Planning (June 2017)	R2	Process	Capital Project Planning Lifecycle - A formal plan should be implemented to improve timelines for new projects. This may involve multiple areas, both within and outside the Board (i.e. City of Toronto, the Ministry, Architects and other consultants etc.).	M	TDSB staff and consultants regularly meet with City staff to discuss projects and timelines and will continue to do so. To reduce timelines, TDSB staff will fund a Planner position at the City of Toronto to exclusively review TDSB applications and shepherd them through the City's approval process. Once this Planner is in place, timelines will be monitored to ensure efficiencies are being achieved.	Planning	2018-11-30
2017	Planning	RIAT	Capital Planning (June 2017)	R3	Process	Pupil Accommodation Reviews - Management is working towards incorporating a small school and underutilized school analysis into future LTPAS's to identify schools that are utilized efficiently	M	TDSB Planning staff will work with TDSB Business Services staff to develop a costing analysis that can be incorporated into the system inventory used in the Long-Term Program and Accommodation Strategy process - updated every fall	Planning	2018-11-30
2017	Planning	RIAT	Capital Planning (June 2017)	R4	Process	Ministry timing for SCC Funding	M	TDSB staff will maintain a queue by continuing to report current and future PAR's in the Long-Term Program and Accommodation Strategy. The future PAR's will be assigned an estimated year in which to begin the study. Grant deadlines will be a consideration in timing the PAR's.	Planning	2018-06-30
2017	Human Resources	Deloitte RIAT	Attendance Support (October 2017)	1	Process	Absenteeism has spiked post collective agreement	M	TDSB established a Disability Case Management (DCM) program in March 2015, to be fully operational in 2016	Employee Services	2017-12-31
2017	Human Resources	Deloitte RIAT	Attendance Support (October 2017)	2	Process	Absenteeism has spiked post collective agreement	M	Launching Consistency Program for Students (CPS) in early 2018 to address other innocent absenteeism concerns	Employee Services	2019-08-31
2017	Finance, Budget, Revenue & Financial Rep	TDSB IA	**TDSB DC Operational Audit (December 2017)**	1	Process	Distribution Centre Utilization	L	Management will work with various teams, including direct marketing efforts to increase awareness as well as the benefits provided by the TDSB DC	TDSB DC Management	2018-12-31
2017	Finance, Budget, Revenue & Financial Rep	TDSB IA	**TDSB DC Operational Audit (December 2017)**	2	Process	Distribution Centre Operations	L	Management will investigate options to share resources with Plant Operations / other departments to offset the OT noted. Management will also investigate opportunities to reduce delivery costs (min order qty, route optimization etc.)	TDSB DC Management	2018-12-31

Year of Report	Functional Area	Source	Report Name	Ref #	Type of Finding	Finding Summary	Risk Rating	Mgmt. Action Plan	Area Responsible	Date Due
2018	Information Communication & Technolog	MNP RIAT	Data Management & Back Up (September 2018)	3.1	Policy / Procedure	Program Governance should be documented, including policy, plan and procedure assessment and alignment. Response plans and teams to be identified including mapping for IT DR and BC	M	- Establish an IT DR and BC Policy - Establish an overall structure with identified teams, roles & responsibility - Assess and map existing policies, plans & procedures for IT DR and BC	IT Services	2020-09-30
2018	Information Communication & Technolog	MNP RIAT	Data Management & Back Up (September 2018)	3.2	Risk Management	Risk Assessments should be conducted to identify and prioritize risk treatments. Risk Assessments should be conducted every 24 months or as significant change occurs	M	IT Services with engage TDSB Enterprise Risk Management to conduct a risk assessment	ERM	2020-03-30
2018	Information Communication & Technolog	MNP RIAT	Data Management & Back Up (September 2018)	3.3	Backup & Recovery	Business Impact Analysis (BIA) should be conducted to better understand how school and central operations will be impacted as well as user expectations and priorities. This will assist in the development of BC response plans to return to normal operations	M	BIA will be distributed and analyzed by IT Services	IT Services	2020-06-30
2018	Information Communication & Technolog	MNP RIAT	Data Management & Back Up (September 2018)	3.4	Backup & Recovery	Using the information gained from risk assessments and BIA's, determine appropriate recovery strategies to inform the DR and BC response plans	M	Conduct the BIA's and risk assessments, analyze results and incorporate them into the strategy design of DR and BC plans and procedures.	IT Services	2021-03-30
2018	Information Communication & Technolog	MNP RIAT	Data Management & Back Up (September 2018)	3.5	Backup & Recovery	IT DR and BC Plan Development should take place based on the analysis of BIA's within the recovery strategies selected. Plans should assist with the preparation, response and recovery from disruptions, including structure, roles & responsibilities, actions steps, resources and procedures to assist with decision making, information flow and coordination of efforts	M	IT services with the assistance of the ERM team will define DR and BC plans and procedures	IT Services / ERM	2020-12-31
2018	Information Communication & Technolog	MNP RIAT	Data Management & Back Up (September 2018)	3.6	Risk Management	Once created, the program must be sustained to be effective. Sustainment includes training, awareness, exercises (table top, actual, walkthroughs etc.), maintenance, updates and audits/reviews. A formal sustainment program should be implemented	M	IT Services will prepare a sustainment program to support the ongoing training and maintenance of IT DR and BC plans and procedures	IT Services	2021-03-30
2018	Information Communication & Technolog	MNP RIAT	IT Security & Cyber Security Audit (September 2018)	1.3.1	Network Security	Multiple exploitation attempts coming from the TDSB's DMZ zone. The DMZ zone hosts front end web servers which are directly exposed to the internet behind the TDSB firewalls. Because of this exposure, these systems are segmented from the rest of the datacenter network and are more prone to compromise.	M	TDSB will research and implement suitable Web Application Firewall (WAF) solution.	Sr. Mgr. Business Operations & Application Development	2020-08-30
2018	Information Communication & Technolog	MNP RIAT	IT Security & Cyber Security Audit (September 2018)	1.3.2	Network Security	TDSB should perform scenario-based penetration testing from networks within TDSB against the TDSB datacenter such as the student, staff, and BYOD networks. Any networks that have different access profiles on the datacenter firewalls could have an increased risk of seeing vulnerabilities within the TDSB datacenter.	M	IT Services will investigate additional penetration testing services.	Senior Strategic Technology Advisor	2020-03-30

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2018	Information Communication & Technolog	MNP RIAT	IT Security & Cyber Security Audit (September 2018)	1.3.3	Network Security	Establish, implement, and actively manage (track, report on, correct) the security configuration of mobile devices, laptops, servers, and workstations using a rigorous configuration management and change control process in order to prevent attackers from exploiting vulnerable services and settings. Also Hardening of servers ensures that the attack surface (points which may be compromised) of a server is minimized and that one server being compromised does not necessarily mean that all servers on that same network can be compromised in the same way.	M	IT Services will define hardening standards.	Sr. Mgr. IT Operations	2019-08-31
2018	Information Communication & Technolog	MNP RIAT	IT Security & Cyber Security Audit (September 2018)	1.3.4	Network Security	Continuously acquire, assess, and take action on new information in order to identify vulnerabilities, remediate, and minimize the window of opportunity for attackers. This is a general requirement and will help improve the overall security posture of TDSB and address vulnerabilities discovered during penetration testing.	M	TDSB is in the process of finalizing its Risk Based Vulnerability Management Program.	Senior Strategic Technology Advisor	2019-12-31
2018	Information Communication & Technolog	OAGO	IT VFM Audit of the MofE, tested 6 boards including TDSB (December 2018)	1	Board Strategy	In order to better understand how information technology (IT) resources may be used for curriculum delivery and to guide their allocation of resources, we recommend that the Ministry of Education together with the school boards develop a strategic plan specifying minimum expectations for the use of IT in the classroom.	M	TDSB agrees to work with the Ministry.		TBD
2018	Information Communication & Technolog	OAGO	IT VFM Audit of the MofE, tested 6 boards including TDSB (December 2018)	2.1	Board Strategy	In order to achieve more equitable access to classroom information technology (IT) resources for Ontario students across schools and school boards, we recommend that the school boards: • Perform an assessment to evaluate students' needs with regard to classroom technology;	M	TDSB has a decentralized technology needs framework which allows for local decision making to identify student needs at the school level. This includes types of technology needed, student to computer ratio and refresh cycles. IT Services provides a dedicated Client Relations Manager resource to facilitate technology planning process along with support from Teaching and Learning Technology Team. Schools are encouraged to align their technology plans to School Improvement Plan (SIP). As expected all schools are asked to build their SIP with student achievement, well-being and equity as primary goals. As part of the school budget allocation process, specialized funding to support IT hardware purchases are provided to each school to support their technology plan. Schools may spend additional school budget allocations above the base funding to support IT initiatives, should their SIP plan identify those needs. The TDSB EduTech Committee will be responsible to develop a framework by which Principals and school staff will assess their technological needs in their schools. This framework will be used to help determine the type of technology to be purchased. This framework will also address the computer-to-student allocation ratio, the types of technologies to use in the classroom, the optimal		

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2018	Information Communication & Technolog	OAGO	IT VFM Audit of the MofE, tested 6 boards including TDSB (December 2018)	2.2	Policy / Procedure	Develop and implement a classroom IT policy outlining a computer-to-student allocation ratio, the types of technologies to use in the classroom, the optimal age of the technology systems and devices, and the refresh cycle of classroom technology.	M	TDSB has a decentralized technology needs framework which allows for local decision making to identify student needs at the school level. This includes types of technology needed, student to computer ratio and refresh cycles. IT Services provides a dedicated Client Relations Manager resource to facilitate technology planning process along with support from Teaching and Learning Technology Team. Schools are encouraged to align their technology plans to School Improvement Plan (SIP). As expected all schools are asked to build their SIP with student achievement, well-being and equity as primary goals. As part of the school budget allocation process, specialized funding to support IT hardware purchases are provided to each school to support their technology plan. Schools may spend additional school budget allocations above the base funding to support IT initiatives, should their SIP plan identify those needs. The TDSB EduTech Committee will be responsible to develop a framework by which Principals and school staff will assess their technological needs in their schools. This framework will be used to help determine the type of technology to be purchased. This framework will also address the computer-to-student allocation ratio, the types of technologies to use in the classroom, the optimal		
2018	Information Communication & Technolog	OAGO	IT VFM Audit of the MofE, tested 6 boards including TDSB (December 2018)	3	Other	In order to reduce the differences in student-to-computer ratios among schools and potentially bring down the cost of acquiring information technology (IT) equipment, we recommend that the school boards assess the benefits of private-sector donations to schools of lightly used IT equipment.	M	The initial cost of the computer is only a small part of the total cost of owning a computer. Installation, operation and maintenance costs should be considered. Installation costs include upgrading the computer system, networking, hardware, and software. Connectivity fees, professional development, training, downtime, computer supplies, parts, and repairs are operating and maintenance costs. When an organization offers your school free computers, we need to evaluate the Total Cost of Ownership. TDSB has a Bring Your Own Device (BYOD) program in place. This program helps our students to seamlessly use their personal device to engage in learning and collaboration within the TDSB's technology ecosystem. The TDSB will assess the benefits of private-sector donations to schools.		
2018	Information Communication & Technolog	OAGO	IT VFM Audit of the MofE, tested 6 boards including TDSB (December 2018)	4.1	Network Access	In order to ensure that only authorized users have access to the Ontario Education Number application, we recommend that:• Ontario's school boards periodically review their lists of users with access to the Ontario Education Number application and notify the Ministry of Education (Ministry) of any changes, so that it can revoke the access of unauthorized users	M	The TDSB agree that a formal process is required to periodically review authorized users of the Ontario Education Number (OEN) application portal. TDSB recommends that, on an annual basis, the Ministry of Education automatically remove inactive users from the OEN application portal.		
2018	Information Communication & Technolog	OAGO	IT VFM Audit of the MofE, tested 6 boards including TDSB (December 2018)	4.2	Data Protection	The Ministry track and review unusual activity in the Ontario Education Number application.	M	The TDSB agree that a formal process is required to periodically review authorized users of the Ontario Education Number (OEN) application portal. TDSB recommends that, on an annual basis, the Ministry of Education automatically remove inactive users from the OEN application portal.		

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2018	Information Communication & Technolog	OAGO	IT VFM Audit of the MofE, tested 6 boards including TDSB (December 2018)	5.1	Training & Awareness	To safeguard students' personal information, we recommend that the school boards in collaboration with their schools: • Deliver ongoing privacy training to staff who access to personal data	M	The TDSB agrees to conduct a formal assessment of training needs for privacy training to staff. IT Services will work with Teaching and Learning to perform risk assessments as needed to ensure that student data are protected and that all staff are aware of TDSB's Acceptable Use Policy with respect to safeguarding students' personal information.		
2018	Information Communication & Technolog	OAGO	IT VFM Audit of the MofE, tested 6 boards including TDSB (December 2018)	5.2	Risk Management	To safeguard students' personal information, we recommend that the school boards in collaboration with their schools: • Perform risk assessments and take necessary actions associated with using non-approved websites or software.	M	Recommendations are accepted. Awareness program is a key component of the Cyber Security and Risk Management Framework to reduce the TDSB risks.		
2018	Information Communication & Technolog	OAGO	IT VFM Audit of the MofE, tested 6 boards including TDSB (December 2018)	6.1	Network Security	In order to mitigate the risks of cyberattacks, we recommend that school boards: • Develop a policy that outlines roles and responsibilities in cybersecurity at both the board and school levels	M	Recommendations are accepted. Awareness program is a key component of the Cyber Security and Risk Management Framework to reduce the TDSB risks.		
2018	Information Communication & Technolog	OAGO	IT VFM Audit of the MofE, tested 6 boards including TDSB (December 2018)	6.2	Training & Awareness	In order to mitigate the risks of cyberattacks, we recommend that school boards: • Provide formal information security training to teachers and staff who have access to information technology;	M	Recommendations are accepted. Awareness program is a key component of the Cyber Security and Risk Management Framework to reduce the TDSB risks.		
2018	Information Communication & Technolog	OAGO	IT VFM Audit of the MofE, tested 6 boards including TDSB (December 2018)	6.3	Training & Awareness	In order to mitigate the risks of cyberattacks, we recommend that school boards: • Institute regular cybersecurity awareness campaigns and measure the effectiveness of the campaigns.	M	Ministry of Education to respond		
2018	Information Communication & Technolog	OAGO	IT VFM Audit of the MofE, tested 6 boards including TDSB (December 2018)	7	Reporting	To improve the effectiveness of existing cyberbullying programs in Ontario schools, we recommend that the Ministry of Education track and measure the incidence of cyberbullying in Ontario schools.	M	TDSB will investigate the privacy concerns related to this issue to ensure that we can practically implement any monitoring of school provided equipment. Once privacy concerns are addressed, the TDSB will further explore the ability to actively monitor school provided equipment. At present, the TDSB is implementing tracking and reporting processes of all possible suspension and expulsion reasons. One of the reasons tracked will be bullying, which includes incidences of cyberbullying.		
2018	Information Communication & Technolog	OAGO	IT VFM Audit of the MofE, tested 6 boards including TDSB (December 2018)	8.1	Student Well Being	To improve the effectiveness of existing cyberbullying programs in Ontario schools, we recommend that School boards monitor school provided equipment to mitigate cyberbullying incidents.	M	TDSB will investigate the privacy concerns related to this issue to ensure that we can practically implement any monitoring of school provided equipment. Once privacy concerns are addressed, the TDSB will further explore the ability to actively monitor school provided equipment. At present, the TDSB is implementing tracking and reporting processes of all possible suspension and expulsion reasons. One of the reasons tracked will be bullying, which includes incidences of cyberbullying.		

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2018	Information Communication & Technolog	OAGO	IT VFM Audit of the MofE, tested 6 boards including TDSB (December 2018)	8.2	Reporting	To improve the effectiveness of existing cyberbullying programs in Ontario schools, we recommend that School boards formally track, report and review cyberbullying incidents at schools	M	TDSB follows Broader Public Sector procurement rules while IT purchases and disposal of equipment are processed through centrally approved vendors. Assets are recorded at time of purchase, delivery and when connected to the TDSB network. In order to close the gaps in the asset management full life-cycle, the TDSB-IT has initiated a formal IT Services Management (ITSM) project in 2018, which incorporates asset management. It is expected that through this project an effective and efficient IT asset management system will be implemented, which will include asset tracking and reporting procedures.		
2018	Information Communication & Technolog	OAGO	IT VFM Audit of the MofE, tested 6 boards including TDSB (December 2018)	9	Asset Management	In order to maintain the security of information technology (IT) assets, and to reduce the financial losses due to lost or stolen IT assets at school boards and schools, we recommend that the school boards: - defining clear roles and responsibilities of the school boards schools and schools for efficient IT asset life-cycle management; and - Design and implement formal IT asset tracking and reporting procedures.	M	The TDSB agrees that Boards need to develop Disaster Recovery Plans (DRP). TDSB endeavours to develop and assess the infrastructure needed for a full DRP. This assessment will include the roles, responsibilities and training of staff. Until now, the TDSB-ITS have had off-site back-ups and operational procedures in place to deal with some scenarios of disaster.		
2018	Information Communication & Technolog	OAGO	IT VFM Audit of the MofE, tested 6 boards including TDSB (December 2018)	10.1	Backup & Recovery	To manage risks to key information technology (IT) processes and infrastructure at the school boards and in the school, we recommend that the boards develop and test effective disaster recovery plans that: Define processes for identifying, assessing and managing risks and uncertainties resulting from internal and external events that could impede the boards' ability to achieve strategic objectives;	M	The TDSB agrees that Boards need to develop Disaster Recovery Plans (DRP). TDSB endeavours to develop and assess the infrastructure needed for a full DRP. This assessment will include the roles, responsibilities and training of staff. Until now, the TDSB-ITS have had off-site back-ups and operational procedures in place to deal with some scenarios of disaster.		
2018	Information Communication & Technolog	OAGO	IT VFM Audit of the MofE, tested 6 boards including TDSB (December 2018)	10.2	Training & Awareness	To manage risks to key information technology (IT) processes and infrastructure at the school boards and in the school, we recommend that the boards develop and test effective disaster recovery plans that: • Train staff in their roles and responsibilities in disaster recovery; and • Put in place effective mitigation measures.	M	The TDSB agrees that Boards need to develop Disaster Recovery Plans (DRP). TDSB endeavours to develop and assess the infrastructure needed for a full DRP. This assessment will include the roles, responsibilities and training of staff. Until now, the TDSB-ITS have had off-site back-ups and operational procedures in place to deal with some scenarios of disaster.		
2018	Information Communication & Technolog	OAGO	IT VFM Audit of the MofE, tested 6 boards including TDSB (December 2018)	11.1	Risk Management	To manage risks to key information technology (IT) processes and infrastructure at the school boards and in the schools, and to help ensure that in case of disaster, essential information technology (IT) assets continue to function so that the boards are able to achieve their strategic objectives, we recommend that the school boards: • Develop and put in place effective business continuity plans;	M	The TDSB agrees that Boards need to develop a Business Continuity Plan (BCP). TDSB endeavours to develop and assess the infrastructure needed for a full BCP. Currently TDSB has backup procedures and protocols including backup schedules, retention procedures and disposals. This assessment will help us to further strengthen our procedures, protocols and practices.		

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2018	Information Communication & Technolog	OAGO	IT VFM Audit of the MofE, tested 6 boards including TDSB (December 2018)	11.2	Policy / Procedure	To manage risks to key information technology (IT) processes and infrastructure at the school boards and in the schools, and to help ensure that in case of disaster, essential information technology (IT) assets continue to function so that the boards are able to achieve their strategic objectives, we recommend that the school boards: • Establish backup policies, including backup schedules, retention policies, and disposal and security policies and practices.	M	The TDSB agrees that Boards need to develop a Business Continuity Plan (BCP). TDSB endeavours to develop and assess the infrastructure needed for a full BCP. Currently TDSB has backup procedures and protocols including backup schedules, retention procedures and disposals. This assessment will help us to further strengthen our procedures, protocols and practices.		
2018	Information Communication & Technolog	OAGO	IT VFM Audit of the MofE, tested 6 boards including TDSB (December 2018)	12.1	Training & Awareness	In order to ensure a good return on investment in all classroom equipment and student learning software, we recommend: • School boards ensure that teachers and staff receive necessary training in the use of the technology already purchased and on all future purchases of technology on a timely basis;	M	At the TDSB it is the role of Principals and Superintendents of Education in collaboration with system teams to lead the delivery of curriculum to support student achievement and well-being. As Principals and Superintendents identify training needs related to technology at the school level, TDSB offers a variety of training supports. These include sessions and support led by; Digital Lead Learners, Instructional Leaders (now called Learning Coaches) and Subject Matter Experts (SME). A number of Professional Learning Communities (PLC) support the development of curriculum through technology, some of these include: Information Communication Technology committees (ICT) and EduTech - educational steering committee at the system level. As technology has evolved and has become more intuitive staff training needs have changed and the usage of older technologies have declined. Moving forward, the TDSB will track formal teacher learning sessions through a central tracking system.		
2018	Information Communication & Technolog	OAGO	IT VFM Audit of the MofE, tested 6 boards including TDSB (December 2018)	12.2	Internal Controls	In order to ensure a good return on investment in all classroom equipment and student learning software, we recommend: • The Ministry of Education and school boards perform a cost-benefit analysis of the need for and use of equipment and software that can take the form of a business case before purchase.	M	See 2.2		
2018	Information Communication & Technolog	OAGO	IT VFM Audit of the MofE, tested 6 boards including TDSB (December 2018)	13	Information Management	To eliminate duplication, save on costs and realize potential efficiencies in collecting and submitting student data, we recommend that the Ministry of Education, in collaboration with the school boards, investigate implementing a shared centrally managed student information system and determine whether such a system will achieve these aims.	M	TDSB supports a shared services model.		
2018	Information Communication & Technolog	OAGO	IT VFM Audit of the MofE, tested 6 boards including TDSB (December 2018)	14.1	Information Management	To improve the data reporting process for student information, we recommend that the Ministry of Education, in collaboration with the school boards: • Improve the student information workflow with a focus on streamlining processes and providing clear information regarding errors and how to resolve them;	M	TDSB supports this recommendation.		

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2018	Information Communication & Technolog	OAGO	IT VFM Audit of the MofE, tested 6 boards including TDSB (December 2018)	14.2	Information Management	To improve the data reporting process for student information, we recommend that the Ministry of Education, in collaboration with the school boards: • Establish key performance indicators and monitor the time required for boards to sign off on OnSIS submissions and the	M	TDSB supports this recommendation.		
2018	Information Communication & Technolog	OAGO	IT VFM Audit of the MofE, tested 6 boards including TDSB (December 2018)	14.3	Training & Awareness	To improve the data reporting process for student information, we recommend that the Ministry of Education, in collaboration with the school boards: • Improve the training provided on OnSIS submission and reporting.	M	TDSB supports this recommendation.		
2018	Finance, Budget, Revenue & Financial Rep	TDSB IA	**BPS Procurement Compliance Review (May 2014) - Follow Up**	1	Policy / Procedure	The Supply Chain Code of Ethics is not included in the board policy and procedure documents Internal audit's review of the board's Purchasing Policy (P017) and Administrative Procedures noted that the policy does not include the following elements of the "Code": · Accountability and Transparency · Compliance and Continuous Improvement	M	Since the initial report, additional policy and procedure enhancement requirements have been identified leading to a need to re-examine and revise the entire PPAP (e.g. the new trade treaties CFTA and CETA). The PPAP somewhat intertwines policy and procedure and in order to align with standard formatting, they should be rewritten with a distinct policy document with supporting procedures supporting it. This is a large undertaking. As initial steps during the 2017-2018 year we engaged services of a procurement law firm (The Procurement Office) to do a review to help identify key areas of focus and gaps to be addressed. We plan to start the actual revisions with the assistance of our Policy Coordinator. The Purchasing Policy (P017) refresh is anticipated to be completed for Board of Trustee approval in 2020/21.	Purchasing	2021-08-30
2018	Finance, Budget, Revenue & Financial Rep	TDSB IA	**BPS Procurement Compliance Review (May 2014) - Follow Up**	2	Policy / Procedure	The Purchasing Policy and Administrative Procedures do not reference segregation of functional procurement roles. Our review of the Purchasing Policy and Administrative Procedures (PP & AP) document noted an approval authority schedule based on separation of duties in the functional procurement roles was not included in the PP & AP. Internal Audit was advised that the access to authorized staff is assigned in the SAP system based on staff position and their role in the procurement function. However, based on the review of the PP & AP we were unable to verify whether the roles of requisition, budgeting, commitment, receipt and payment were appropriately separated between persons and departments. Organizational charts do not list current reporting lines Internal audit's review of the boards' organizational charts to verify segregation of duties for payment approvals indicated that organizational charts do not reflect the most current reporting lines.	M	This item will be incorporated in the P&P overhaul. Also, a pilot project was recently launched that introduces the use of an App for use on a smartphone that allows budget holders to release their PO's using their phone, eliminating the need to get to a PC to log in to SAP, and reducing the need to delegate that authority to address timely releases.	Purchasing	2021-08-30

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2018	Finance, Budget, Revenue & Financial Rep	TDSB IA	**BPS Procurement Compliance Review (May 2014) - Follow Up**	3	Policy / Procedure	Purchasing policy does not contain an Approval Authority Schedule. An Approval Authority Schedule outlining delegated authority for procurement and duly approved by the Board of trustees in accordance with the BPS requirement is not in place. Our review noted that currently the board does not have a formal procurement policy outlining the approval authorities for goods, non-consulting services and consulting services.	M	Thresholds appear under 4.4 Approval Authority of the Purchasing Policy (P017). Also, in the Delegation of authority procedure (PR711), section 8.14 Operations – General Procurement Authority for Goods & Non-Consulting and Consulting Services reflects the required approval authorities which align with the principals of the BPS Procurement Directive. Approval thresholds also meet the requirements. The Purchasing Policy (P017) refresh is anticipated to be completed for Board of Trustee approval in 2020/21.	Purchasing / Board Services	2014-05-30
2018	Finance, Budget, Revenue & Financial Rep	TDSB IA	**BPS Procurement Compliance Review (May 2014) - Follow Up**	4	Records Management	Evidence of bid postings on the electronic tendering system was not maintained. Internal audit noted that evidence of bid postings on the electronic tendering system ("Biddingo") were not retained for 8 of 20 samples selected for review. As a result, internal audit was unable to verify if these bids were posted on	M	In the fall of 2017 the Purchasing department began posting RFx documents using the 'Bids and Tender' e-tendering platform. This allows creation and posting of RFx documents online, electronic bid submission and evaluation as well as electronic storage of the RFx and bid submissions for the appropriate retention periods. Closed RFx can be viewed on the site.	Purchasing	2017-10-31
2018	Finance, Budget, Revenue & Financial Rep	TDSB IA	**BPS Procurement Compliance Review (May 2014) - Follow Up**	5	Internal Controls	Purchase orders not issued before start of work During internal audit's review of 20 purchase orders (PO), testing identified that 3 POs (2 POs for construction, and 1 PO for salt for winter operations) were issued after the work had commenced and the vendor had submitted the invoice for completed work.	M	All parties were reminded of this requirement. Emergency circumstances are documented to justify a situation where work may precede a PO being issued.	Purchasing	2014-05-30
2018	Finance, Budget, Revenue & Financial Rep	TDSB IA	**BPS Procurement Compliance Review (May 2014) - Follow Up**	6	Records Management	Lack of evidence of award notification posting. A formal process is not in place to ensure that award notifications are posted appropriately. The board's Purchasing Policy (P017) and Administrative Procedures do not make reference that award notifications for all posted bids over $100,000 are required to be posted in the same manner as the original procurement documents. In the sample of 20 purchase orders, internal audit noted that the award notifications for 8 bids were not posted on Biddingo in the same manner as the procurement documents.	M	The policy and procedures will be updated as part of the policy refresh. With respect to operations, in the fall of 2017 the Purchasing department began posting RFx documents using the 'Bids and Tender' e-tendering platform. Closed RFx and Contract Awards can be viewed on the site.	Purchasing	2017-10-31

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2018	Finance, Budget, Revenue & Financial Rep	TDSB IA	**BPS Procurement Compliance Review (May 2014) - Follow Up**	7	Records Management	Sample based testing identified one instance where a contract for IT services was awarded as a sole source and justification was not provided in the procurement documents. Internal audit's review of purchases valued over $100,000 indicated that in one instance (from a sample of 20), the open and competitive process was not followed as required by the "Directive" and the DSB's Purchasing Policy and Administrative Procedure. Specifically, for this purchase internal audit was unable to verify whether the sole source awarded IT services were appropriately exempted from an open and competitive procurement process. Management has advised internal audit that a process including a new form for sole source justification is currently in the draft stage. This process will ensure that reasons and approval for non-competitive and open procurement are documented and included in the procurement documents	M	Single/Sole Source form is now implemented and in use.	Purchasing	2017-10-31
2018	Finance, Budget, Revenue & Financial Rep	TDSB IA	**BPS Procurement Compliance Review (May 2014) - Follow Up**	8	Internal Controls	do not reference a supplier performance management requirement. Internal audit's review of documentation indicated that there is no formal mechanism in place to manage and record supplier performance issues.	M	Further to the implementation of Bids and Tenders portal as described above in item 4, training on the use of the Bids and Tenders Contract Management module is beginning in July 2018. This module allows for improved, automated contract management functionality and also includes vendor performance evaluations. The	Purchasing	2021-08-30
2018	Finance, Budget, Revenue & Financial Rep	TDSB IA	**BPS Procurement Compliance Review (May 2014) - Follow Up**	9	Internal Controls	Payments processed for higher amount than the unit rate on purchase order. During our review of the sample of 20 payments made under the purchase orders we noted that in two instances the invoice and payment amount was higher than the purchase order amount. In our review, two invoices for purchase of salt for winter operations indicated higher per tonne rate than the purchase order. Internal Audit was advised that these instances resulted from carry over of previous year's rate, management has since made correction to the unit rates on both purchase orders.	M	Complete. The issue with the salt POs was rectified with POs created in advance of the snow season for the bulk of the anticipated requirements. Adjustments could be made depending on weather conditions encountered.	Purchasing	2014-05-30
2018	Finance, Budget, Revenue & Financial Rep	TDSB IA	**BPS Procurement Compliance Review (May 2014) - Follow Up**	10	Records Management	Payments processed without supporting contract documents. Through our review of a sample of 20 payments we noted that in 4 instances (2 construction and 2 IT services) the contract documents for terms and rates and confirmation of completion of work were not included to support vendor invoice payments. Our review of the payments for construction noted that payments were made from vendor invoice only, and as per the contract requirement a	M	IT maintenance/support agreements include a copy of the quote/renewal notice with the PO for reference. For the construction related invoices, they are vetted for accuracy and the completion certificates are maintained in the project files in the Construction department. Attaching copies of the additional paperwork is a duplication of effort. The Construction Project Supervisor reviews the architect certificates where one is required, and will only then approve and submit the invoice to AP and	Purchasing	2017-10-31

Year of Report	Functional Area	Source	Report Name	Ref #	Type of Finding	Finding Summary	Risk Rating	Mgmt. Action Plan	Area Responsible	Date Due
2019	Information Communication & Technolog	RIAT	**Review of Logical Security Access Management (June 2013) - Follow Up February 2019**	1	Policy / Procedure	There is no periodic review of the IT Operations Security Guidelines and policies to ensure that its content has been updated to incorporate new developments and security requirements. The IT Operations Security Guidelines and policies were developed in 2009 and are still in draft format and have yet to be approved by management.	H	The Guidelines are currently under review. It is expected that this will be completed and approved by the end of 2019. Regular review will be conducted as a joint effort between IT Operations and IT Cyber Security and Risk Management teams at least every two years.	IT Operations IT Cyber Security Risk Management	2019-12-31
2019	Information Communication & Technolog	RIAT	**Review of Logical Security Access Management (June 2013) - Follow Up February 2019**	2	Process	There is a process for requesting, establishing, issuing, suspending, modifying and closing user accounts and related user privileges including an approval procedure requiring the data or system owner to grant the access privileges. Update: Through review of documentation, the RIAT observed that	H	Process implemented and in effect, RIAT testing noted no exceptions	IT Services	Complete
2019	Information Communication & Technolog	RIAT	**Review of Logical Security Access Management (June 2013) - Follow Up February 2019**	3	Training & Awareness	There is no formal communication mechanism to distribute security policies and procedures to all relevant stakeholders. Update: Management has established several communication mechanisms to distribute security policies and procedures to relevant audiences. These include TDSB System Leaders Bulletin, Direct Line intranet, Service IT announcements, and the TDSB website. The RIAT reviewed communications relating to management's update of Operational Procedure PR 573 (Passwords for Network Access Security) and confirmed that this procedure was communicated to relevant stakeholders using the above mechanisms.	H	Process implemented and in effect, RIAT testing noted no exceptions	IT Services	Complete
2019	Information Communication & Technolog	RIAT	**Review of Logical Security Access Management (June 2013) - Follow Up February 2019**	4	Adequate Segregation	Our review of the identity management process revealed that: • Roles and responsibilities for each job function are not documented or reviewed on a periodic basis; • No job profiles identifying the access requirements for each job position are defined to provide uniformity in granting access; and • There is no segregation of duties matrix established for each job function to identify incompatible roles, profiles and rights. Update: Through discussion with management, we noted that the board's identity management process was re-examined to ensure that valid roles, responsibilities and standard job profiles are defined for all users. In addition, a segregation of duties ("SOD") matrix was developed for each job function and SOD is evaluated when assigning roles, profiles and rights. Conflicts and red flags are followed up on between management and the user's direct supervisor.	M	Process implemented and in effect, RIAT testing noted no exceptions	IT Services	Complete

Year of Report	Functional Area	Source	Report Name	Ref #	Type of Finding	Finding Summary	Risk Rating	Mgmt. Action Plan	Area Responsible	Date Due
2019	Information Communication & Technolog	RIAT	**Review of Logical Security Access Management (June 2013) - Follow Up February 2019**	5	Other	The ownership of all key systems, databases and applications has not been formally defined and recognized by the assigned owners. An "Application Ownership Report", generated from Remedy, was provided showing contact information for key systems, databases and applications. However, through review of the report and discussion with management, RIAT observed some retired and unassigned items on the report.	M	As part of the deployment and configuration of our new ITSM tool, ownership of systems, databases and application is an integral part of the system as a whole. Completion is scheduled for September 2019. The responsibility falls under the Application Management and Business Operation portfolio, specifically the Application Administration team.	IT Application Administration Team	2019-09-30
2019	Information Communication & Technolog	RIAT	**Review of Logical Security Access Management (June 2013) - Follow Up February 2019**	6	Review / Approval	Procedures do not exist over the periodic review of IT administrators and their related privileges. The review of privileged access of IT administrators is performed on an ad-hoc basis and no evidence of such reviews is maintained Update: Beginning November 2018, IT administrator rights are to be reviewed monthly (previously annually). In testing the most recent annual review (September 2018), we noted through discussion with management that although the review takes place, no evidence is maintained. Further, the review was done by a different role than specified in the procedure. As a mitigating control, management implemented a system that alerts key individuals of changes to the IT administrator access. The RIAT tested the system by adding and removing an IT administrator and found that timely notification is sent to the entire group.	M	As of January 2019, Management has initiated periodic reviews of IT Administrator account privileges. This activity is a regularly scheduled activity between the Senior Manager - IT Operations and the Enterprise Administration Team. The review of changes of accounts with elevated privileges is part the monthly IT Operations management meeting which is minuted.	IT Operations Enterprise Administration Team	2019-01-31
2019	Information Communication & Technolog	RIAT	**Review of Logical Security Access Management (June 2013) - Follow Up February 2019**	7	Network Security	Not all security incidents are consistently tracked in a centralized logging system. Update: Management tracks all security incidents in Remedy, a centralized logging system. Procedures for logging security incidents are captured in the TDSB Incident Response Plan. In addition, IT Security Operations produces a monthly report which is used by management to review and monitor new and open security incidents. The RIAT also reviewed the prior three years of security incidents and noted that, overall, tasks were completed and closed timely. ServiceNow, the new ITSM that will replace Remedy, will log all security incidents once fully implemented.	M	Process implemented and in effect, RIAT testing noted no exceptions	IT Services	Complete
2019	Information Communication & Technolog	RIAT	**Review of Logical Security Access Management (June 2013) - Follow Up February 2019**	8	Network Access	A Password for Network Access Security procedure has been developed and published on the TDSB website. Update: Based on a comparison of the Password for Network Access Security procedure to the parameters required in the system, the RIAT confirmed that the procedure was updated to reflect current practices. Password settings no longer change during the summer.	L	Process implemented and in effect, RIAT testing noted no exceptions	IT Services	Complete

Year of Report	Functional Area	Source	Report Name	Ref #	Type of Finding	Finding Summary	Risk Rating	Mgmt. Action Plan	Area Responsible	Date Due
2019	Human Resources	Richter RIAT	Recruiting and Hiring - November 2018	1	Process	SAP is used to automatically track OT seniority. However, in creating the OT roster, the data is exported from SAP and sorted manually by seniority date and teaching experience. <u>Impact</u>: There is an increased risk of error in the OT roster, due to the manual processing used in its creation.	L	Staff in Employee Services (led by the Employee Services Officer, Occasional Teaching) is currently working with staff that are responsible for our Human Resource Information Systems to explore ways in which the Occasional Teacher Seniority information can be brought inside our SAP system.	Employee Services	2019-06-30
2019	Human Resources	Richter RIAT	Recruiting and Hiring - November 2018	2		In testing to determine whether qualified candidates selected for permanent positions were from among the top five in terms of seniority, the RIAT noted in 4 of 25 positions tested for elementary and 1 of 15 for secondary that a candidate was selected from outside the top five. <u>Impact</u>: This finding creates a risk that one of the unsuccessful candidates from the top five on the seniority list could file a grievance with the Board.	M	Employee Services staff who approve appointments of teachers (Records Assistants in Occasional Teaching and Staffing Officers for permanent positions) will continue to remind the Principal of the importance of following the directions given to them regarding hiring under Regulation 274 and maintaining detailed documentation concerning the decision making process when the teacher appointed under Regulation 274 is not one of the five most senior applicants.	Employee Services	2019-06-30
2019	Human Resources	Richter RIAT	Recruiting and Hiring - November 2018	3		For 15 of the hires tested, the Board was unable to locate some of the interview documentation requested. Management noted that documentation for permanent position interviews is retained by the principal of the school where the interview took place, often in their email, rather than centrally by HR. If the hiring principal leaves the school, the new principal may be unable to locate the files. In some cases, hiring principals are unaware of the retention requirement and only retain files when a successful candidate is not among the top five most senior. <u>Impact</u>: Missing interview documentation could cause the Board difficulty in responding to a grievance filed by an unsuccessful candidate.	M	The Teaching Offices will review instructions on retention of documentation related to hiring including what should be kept, duration of retention and acceptable formats (e.g. hard copy and/or electronic). Such instructions will be included as part of the directions given each time a posting is approved by a Staffing Officer for permanent positions and a Records Administrator for LTO positions. As well regular reminders regarding administrative requirements that are part of posting processes will be sent multiple times a year by the Senior Managers of the Teaching Offices and the Employee Services Officer in the Occasional Teaching Department as part of their system communications with Principals.	Employee Services	2019-06-30
2019	Human Resources	Richter RIAT	Recruiting and Hiring - November 2018	4		HR does not provide principals with guidance on the questions to ask in interviews for LTO and permanent positions. Further, no guidance is provided to principals on the feedback sessions that must be granted, on request, to candidates who were unsuccessful in the interview process. <u>Impact</u>: This lack of guidance could result in principals/vice-principals: ▪ Asking inappropriate questions during interviews; or ▪ Providing insufficient or inappropriate feedback on unsuccessful interviews.	M	Employee Services staff (Senior Managers and Recruitment Administrators) will work with staff in our Professional Learning Unit and Employment Equity Department to create such resources for implementation in the Fall of 2019	Employee Services	2019-08-31
2019	Facility Services	RIAT	**Repairs & Maintenance (June 2013) - Follow Up XXX 2019**	TBD		TBD	TBD	TBD	TBD	TBD
2019	Finance, Budget, Revenue & Financial Rep	TDSB IA	**TDSB DC Operational Audit (December 2017) - Follow Up**	TBD		TBD	TBD	TBD	TBD	TBD
2019	Student Achievement, Well-Being & Acad	RIAT	**Professional Development (TBD)**	TBD		TBD	TBD	TBD	TBD	TBD

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Appendix C - TDSB Audit Committee – *Member Request*

Partial listing of Guidelines, Procedures and Policies

- Internal Controls
  - Guidelines:
    - **GU.FAC.008 - Capital and Renewal Projects: Funding Request Approval Process**
    - **GU.FAC.009 - Requesting Work for School-Funded Projects**
    - **GU.FAC.014 - Key and Access Control**
    - **GU.FAC.024 - Updating Vehicle Information in SAP**
    - **GU.FAC.027 - Accessing and Using Information from Vehicle Telematics**
    - **GU.FAC.030 - Authorizing Overtime**
    - **GU.FAC.038 - Requesting Technical Design and Construction Services**
    - **GU.FAC.049 - Preparing Bid Documents for Lump-sum Contract Construction Projects**
    - **GU.FAC.103 - Technical standards and Safety Authority Invoice Payment**
    - **GU.FAC.104 - Caretaking Supplies Budget and Management**
    - **GU.FAC.171 - School Cleanliness Evaluation**
  - Procedures:
    - **PR501 - Policy Development and Management**
    - **PR502 - Operational Procedures**
    - **PR508 - Fundraising**
    - **PR513 - Architects and Engineering Consultants Selection**
    - **PR516 - Academic Supervisory Officer Selection and Transfer of Superintendents**
    - **PR538 - Funds for School Anniversary Celebrations**
    - **PR550 - Safeguarding School Assets**
    - **PR573 - Passwords for Network Access Security**
    - **PR579 - Student Activity Fees And Course Cost Fees, including French**
    - **PR582a - Employee Expenditure Guidelines**
    - **PR582b - Trustee Expense**
    - **PR583 - Staff Reports to Board/Committee**
    - **PR610 - Disposition of Devices and Access**
    - **PR708 - Complaint Protocol for the Board Member Code of Conduct**
    - **PR710 - Reporting of Suspected Wrongdoing (Whistleblowing)**
    - **PR711 - Delegation of Authority Procedure**

- Internal Controls
  - Policies:
    - **P001 - Policy Framework**
    - **P002 - Mission and Values**
    - **P010 - Leasing of Surplus School Properties**
    - **P011 - Community Use of Board Facilities (Permits)**
    - **P012 - Budget Approval**
    - **P014 - Staff Changes**
    - **P016 - Employee and Trustee Expenses**
    - **P021 - Fundraising**
    - **P024 - Educational Programming Partnerships**
    - **P026 - Architect Selection**
    - **P049 - Performance Management: Director of Education**
    - **P052 - Selection, Promotion and Placement of School Principals and Vice-principals**
    - **P055 - Supervisory Officer Selection**
    - **P066 - Reporting of Suspected Wrongdoing (Whistleblowing)**
    - **P074 - Honoraria for Trustees**
    - **P081 - Anti-Fraud Measures**
    - **P082 - Executive Signing Authority**
    - **P086 - Governance Policy**

Listing of Guidelines, Procedures and Policies

- # Financial Reporting

  – In accordance with Financial Administration Act including Regulation 395/11, supplemented by Ministry of Education Memorandum 2004:B2

Listing of Guidelines, Procedures and Policies

- **Risk Management**
  - **Guidelines**:
    - GU.FAC.001 - Crisis and Critical Incident Management
    - GU.FAC.002 - Accident and Injury Reporting
    - GU.FAC.003 - Accident and Injury Investigation
    - GU.FAC.004 - Reporting of Insurable Incidents
    - GU.FAC.005 - Threat to School Safety
    - GU.FAC.006 - Chemical Storage Safety
    - GU.FAC.007 - Utilities Interruptions
    - GU.FAC.015 - Major Sewage Spill
    - GU.FAC.016 - Fire Prevention
    - GU.FAC.017 - Fire Safety Plans
    - GU.FAC.018 - Water Main Break During Normal Operating Hours
    - GU.FAC.019 - Water Main Break After Normal Operating Hours
    - GU.FAC.020 - Bodily Substance Precautions
    - GU.FAC.022 - Fire: Emergency Guideline
    - GU.FAC.033 - Evacuation Guideline
    - GU.FAC.034 - Health and Safety Work Refusal
    - GU.FAC.042 - Hot Work Guideline
    - GU.FAC.044 - Spills and Leaks Guideline
    - GU.FAC.052 - Natural Gas Leaks
    - GU.FAC.054 - Refrigerant Leak
    - GU.FAC.055 - Preserving the Scene of an Incident
    - GU.FAC.057 - Asbestos Management Program
    - GU.FAC.074 - Caretaking and Trades Equipment Safety Guidelines
    - GU.FAC.080 - Caretakers: Fire Safety Systems Checks and Tests

- **Guidelines (con't):**
  - GU.FAC.081 - Trades: Fire Safety System Inspection and Testing
  - GU.FAC.082 - Monitoring, Servicing and Inspecting Grease Traps in Food Service Kitchens
  - GU.FAC.083 - Aerial Work Platform
  - GU.FAC.093 - Emergency Lighting - Testing and Inspecting
  - GU.FAC.099 - Eyewash Station and Deluge Showers
  - GU.FAC.189 - Safe and Effective Use of Caretaking Chemicals
  - GU.FAC.211 - Drinking Water Guideline

- **Procedures:**
  - PR511 - Excursions
  - PR519 - Severe Weather
  - PR523 - Trespass to Property
  - PR524 - Search and Seizure
  - PR529 - Official or High-profile Visits
  - PR536 - Medications
  - PR556 - Bus Accident
  - PR559 - Insurance for School Councils
  - PR569 - Crisis and Incident Reporting
  - PR601 - Safe Use of Power Tools
  - PR663 - Key and Access Control
  - PR665 - Electrical Safety
  - PR669 - Damage and Loss
  - PR695 - Threats to School Safety

- **Policies:**
  - P033 - Excursions
  - P057 - Employee Conflict of Interest

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Listing of Guidelines, Procedures and Policies

- **Compliance Matters**
  - **Guidelines:**
    - GU.FAC.012 - Workplace Violence Prevention
    - GU.FAC.013 - Hazardous Waste
    - GU.FAC.032 - Commercial Vehicle Operator's Registration (CVOR) Compliance
    - GU.FAC.041 - Electrical Safety Inspections
    - GU.FAC.048 - Waste Disposal, Organics and Recycling
    - GU.FAC.050 - Conformance and Compliance Program Funding Approval
    - GU.FAC.056 - Notice of Violation/Orders to Comply
    - GU.FAC.168 - Log Books
  - **Procedures**:
    - PR507 - Advertising
    - PR515 - Workplace Harassment Prevention and Human Rights
    - PR533 - Election Activities and Use of Board Resources
    - PR560 - Abuse and Neglect of Students
    - PR563 - Anaphylaxis
    - PR565 - Distribution and Display of Materials for Students and Parents From External Groups
    - PR585 - Board Code of Conduct
    - PR590 - Plagiarism Detection Service
    - PR602 - Hearing of an Appeal Under Section 265(1)(m) of the Education Act

- **Procedures (con't)**
  - PR616 - Fair Dealings Guidelines (Copyright)
  - PR659 - Employee Accident or Injury
  - PR676 - Freedom of Information and Protection of Privacy
  - PR677 - Recorded Information Management
  - PR680 - Consulting Services
  - PR709 - Responding to Ombudsman's Office Inquiries
  - PR716 - RetuPR717 - Workplace Accommodation Procedure for Employees with Disabilities
  - PR717 Return To Work Procedure for Employees with Disabilities

- **Policies**:
  - P006 - Advertising
  - P029 - Employment Equity
  - P031 - Human Rights
  - P034 - Workplace Harassment Prevention
  - P037 - Equity Policy
  - P045 - Dealing With Abuse and Neglect of Students
  - P048 - Occupational Health and Safety
  - P069 - Accessibility Policy
  - P071 - Gender-based Violence
  - P072 - Workplace Violence Prevention
  - P079 - Fair Dealings (Copyright)
  - P085 - Student Attendance and Safe Arrival

Listing of Guidelines, Procedures and Policies

- # External Audit
  - ## Policy:
    - ### P089 - External Auditor Independence
- # Internal Audit:
  - ## Ontario Regulation 361/10

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