



Internal Audit Department Status and Engagement Update September 2019

To: Audit Committee
Date: 23 September, 2019
Report No.: 09-19-3724

Strategic Directions

- Allocate Human and Financial Resources Strategically to Support Student Needs

Recommendation

It is recommended that the Internal Audit Department Update – September 2019 be received.

Context

The Toronto District School Board's (TDSB) 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 September 2019, the 2019-20 TDSB Internal Audit Plan as well as the Committees assessment of TDSB Internal Audit.

Action Plan and Associated Timeline

For reporting purposes only.

Resource Implications

No internal resource implications.

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 Update – September 2019
- Appendix B: 2018-19 School Operational Internal Audit Report
- Appendix C: August 2019 OAGO Update to EDU
- Appendix D: Committee Assessment of TDSB Internal Audit
- Appendix E: 2019-20 TDSB Internal Audit Plan

From

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Internal Audit: Department and Engagement Update

A. Internal Audit Department Staffing

Staffing plan for FY 2019-20, 3 Senior Internal Auditors will audit 44 schools in total, no co-op students will be hired for year in light of the budgetary challenges faced at a Board level.

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

Office of the Auditor General of Ontario update:

- The Ministry of Education requested a status update in August 2019 including timelines for completion. Internal Audit worked with Senior Leadership to update and review the tracking log prior to issuing the update to the Ministry.
- Of the 14 recommendations in the published report, nine were addressed to school boards. Of the nine recommendations:

- Three have been fully implemented:
 - Assessment of private sector donations;
 - Cybersecurity awareness campaigns; and
 - Technology training for staff.
- Four are in the process of being remediated:
 - Framework to assess school technological needs (Q1 2020);
 - Formal assessment of privacy training needs (Q4 2020);
 - Tracking & monitoring cyberbullying (Q1 2020); and
 - IT Asset Management System (Q1 2020).
- Two items have had little / no progress:
 - Business Continuity Planning; and
 - Disaster Recovery Planning.

It should be noted that back up procedures are in place, cold sites have been identified and a fulsome assessment of how to move to a full BCP and DRP have been conducted. However, given the current budgetary constraints, implementation is taking longer than anticipated.

- The RIAT, had the following engagements conducted for the prior fiscal year (FY2018/19):
 - Professional Development Audit – in planning phase
 - RIAT Risk Assessment and Audit Plan – eight engagements proposed, TDSB to select six to be conducted (two per year).
- The RIAT is conducting the following engagements for the current fiscal year (FY2019/20):
 - Engagements to be finalized once selected by TDSB.

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

| Engagement | Description | File Status |
|--|---|---|
| <p>Broader Public Sector (BPS) Procurement Directive Compliance Audit – Follow Up</p> | <p>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, communicated during the original audit.</p> | <p><u>Completed:</u> Management has implemented a procurement software solution, electronically managing all aspects of the procurement process, retaining documentary 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.</p> |
| <p>School Operational Audits</p> | <p>School level operational audits focus on:</p> <ul style="list-style-type: none"> • Health & Safety including Facility Management; • Financial Controls (Board and Non-Board); • Enrolment Reporting; and • Laptop and Tablet Management; | <p><u>18/19 Completed:</u> 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. Summary of results presented as Appendix B.</p> <p><u>19/20 Status Update:</u> 22 schools have been selected for the first semester, with the first three audits beginning September 23rd, 2019.</p> |
| <p>PCard Supporting Documentation Review</p> | <p>IA analyzed TDSB issued PCard usage with a scope of ‘off-peak’ usage, specifically, charges incurred during March, Summer and Winter Breaks.</p> | <p><u>Status Update:</u> Data has been compiled and analyzed with email requests for supporting documentation issued in early March. Majority of responses have been received and IA is in the process of analyzing data.</p> |
| <p>TDSB Distribution Centre Operational Audit Follow Up</p> | <p>Follow up on measures implemented by Management in response to the 2017-18 DC Operational Audit</p> | <p><u>Completed:</u> Final report issued; DC Management has implemented all agreed upon recommendations. School utilization of the DC has increase to 44% of Instructional & Office Supplies in FY18/19 from 35% in FY16/17.</p> |

| | | |
|---|---|--|
| <p>Mobile Device Usage Monitoring Process Review</p> | <p>With 4,100+ mobile devices being owned by the Board, the review will focus on procedures, monitoring and oversight</p> | <p><u>Status Update:</u> Internal Audit completed the draft report and has submitted it to Management for responses. Several opportunities for improvement were recommended including consolidation and updating of usage guidelines.</p> |
| <p>Compliance Report Process (Federal / Provincial Acts, Regulations & Statutes)</p> | <p>Ensure processes are in place to ensure compliance protocols are being effectively followed, providing the Committee oversight as required by Ontario Regulation 361/10.</p> | <p><u>Completed:</u> Compliance training is available to all staff and tracked online. The Compliance Team will present an Annual Compliance report to the Audit Committee every September, reporting on the prior fiscal year.</p> |
| <p>One Time Vendor Audit</p> | <p>Engagement will focus on all “one time vendor” categories to ensure this class of vendor is being used as intended.</p> | <p><u>Status Update:</u> Fieldwork has commenced with draft reporting anticipated to be completed by fall 2019.</p> |



2018-19 SCHOOL OPERATIONAL INTERNAL AUDIT REPORT

Overview for the Audit Committee

SCHOOL OPERATIONAL INTERNAL AUDIT

Discussion Items:

- Efforts undertaken by Internal Audit to support School Leadership
- Results of 2018-19 Testing
- School Operational Internal Audit plan for 2019-20



EFFORTS TO SUPPORT SCHOOL LEADERSHIP


Training

- VP's and P's to take audit, legal & risk management training as part of their Essential Learning Plan
- Started in October 2018

School Operational Audits

- Safe School Protocols
- Health & Safety, including facility management
- Enrolment
- Financial Control review
- Laptop and Tablet Management

Reporting

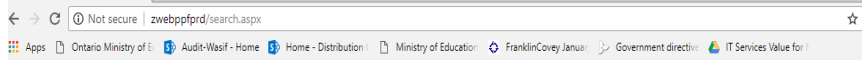
- Findings, risks & recommendations reported to Principal and Superintendent
 - School Leadership responses and action plans documented in the final report issued
 - End of Semester reporting to Executive and Senior Board Management
 - Reporting to Internal Audit Committee
- 

EFFORTS TO SUPPORT SCHOOL LEADERSHIP

Risk Categories

- | | |
|------------------------|-----------------------------|
| • Health & Safety Risk | • Compliance Risk |
| • Financial Risk | • Legal Risk |
| • Operational Risk | • Educational Delivery Risk |

3 lines of defense model



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New & Revised Documents

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Policy Review

Search for a Document

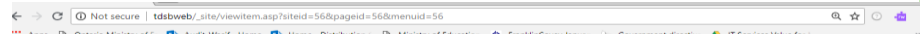
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Type of Document

Functional Designator

Department

Date Range to



tdsb Toronto District School Board

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TDSB Home Principals' Site Communication Tools Crisis/Issues Management Facility Services Forms Parent and Community Engagement Professional Growth School Improvement Staffing Student Support Teaching & Learning Web Applications / Data Resources TDSB Resources Useful Links

Principals' Site Home Page

Welcome to the Principals' Site

All web based applications (i.e. Smart Find Express, LTO Postings, etc.) can be found under Web Applications/Data Resources.

Road Safety Campaign

The TDSB launched its [Traffic Safety Program](#) (TSP), which encourages the implementation of education and engineering measures to improve road safety around schools. The TSP program aligns with the City of Toronto's [Vision Zero Road Safety Plan](#) – a five year plan to reduce the number of traffic-related deaths and serious injuries on Toronto's roads. To learn more about road safety, please visit <http://www.tdsb.on.ca/Road-Safety>.

Child Care Services in Schools

[CLICK HERE](#) to learn more about the child care services in schools.

RESULTS OF TESTING

Recap:

- Audit Objective:
 - Ensuring TDSB schools are operating within prescribed guidelines while creating a safe learning environment are the key drivers of the School Operational Audit Report.
 - Assist School Leadership (Principals and Superintendents) in identifying and addressing any control gaps with a focus on high risk areas’.
- 21 schools were audited (plus 3 pilot schools) in the 2018-19 school year.
- Findings highlight areas’ were School Leadership may benefit from additional support and/or training.



RESULTS OF TESTING

- The scope of School Operational Audits include:
 - School Operations (including communication tools, health and safety, issue / crisis procedures, school evacuation / lockdown procedures, caring and safe schools procedures, as well as parent and community engagement);
 - Financial Controls (including collections and disbursements related to Non-Board funds, excursions records, P-Card Statements, bank reconciliations and asset management).
 - Compliance with Enrolment requirements (including ESL, Prolonged absence and Demit procedures); and



RESULTS OF TESTING

- Individual school results are communicated to the Principal and Superintendent, with the expectation that findings presented are responded to with an action plan and timelines for completion.
- At the end of every semester, school results will be tallied and analyzed by Learning Centre and be presented to the Executive Superintendents as well as the Associate Director of School Operations & Service Excellence and Associate Director of Operations & Service Excellence.
- Summary Reporting will also be presented to the Audit Committee.



RESULTS OF TESTING

| School Operations | | |
|--|---------------------|-----------------|
| No Issues Noted – All required processes in place: | | |
| Risk Area | Opportunities Noted | |
| | # out of 21 schools | % of 21 schools |
| Caring and Safe School Team in place | 0 | 0% |
| Student Pick up & drop off protocols in place | 0 | 0% |
| Parent & Community Engagement process in place | 0 | 0% |
| Crisis/Issues Management (Principal 911, PR555 & 569) in place | 0 | 0% |
| Teacher Performance Appraisals process in place | 0 | 0% |
| Mobile Device Usage Policy in place | 0 | 0% |
| Opportunities for Improvement | | |
| Risk Area | Opportunities Noted | |
| | # out of 21 schools | % of 21 schools |
| Excursion Forms not completed / retained | 9 | 43% |
| Fire Drill / Lockdown Drill not conducted | 8 | 38% |
| Epinephrine Auto Injector not on site / expired | 8 | 38% |
| Visitor Log not maintained | 7 | 33% |
| Safe School Checklists not used | 6 | 29% |
| Surveillance Systems not in place or recording | 6 | 29% |



RESULTS OF TESTING

| School Finances | | |
|--|---------------------|-----------------|
| No Issues Noted – All required processes in place: | | |
| Risk Area | Opportunities Noted | |
| | # out of 21 schools | % of 21 schools |
| Process to review the eligibility of Non-Board funds that can be collected is in place | 0 | 0% |
| School operating within budget | 0 | 0% |
| Opportunities for Improvement | | |
| Risk Area | Opportunities Noted | |
| | # out of 21 schools | % of 21 schools |
| Deposit Log / Voucher not signed off / used & does not match total bank deposits | 16 | 76% |
| P Card receipts, review and approval not properly documented | 15 | 71% |
| School paid Non-Board expenses not reimbursed back to budget | 12 | 57% |
| TDSB DC under-utilization | 11 | 52% |
| Nutrition account (SNP) anomalies | 11 | 52% |
| Class lists not used for deposits | 9 | 43% |
| Low KEV adoption rates | 9 | 43% |
| Bank reconciliation not done monthly / not reviewed | 6 | 29% |



RESULTS OF TESTING

| School Enrolment | | |
|--|---------------------|-----------------|
| No Issues Noted – All required processes in place: | | |
| Risk Area | Opportunities Noted | |
| | # out of 21 schools | % of 21 schools |
| Demitting absent students after count dates | 0 | 0% |
| Opportunities for Improvement | | |
| Risk Area | Opportunities Noted | |
| | # out of 21 schools | % of 21 schools |
| Retention of documents that should not be kept | 17 | 81% |
| ESL Eligibility Form not appropriately completed | 15 | 71% |
| Appropriate coding of Prolonged Absences | 13 | 62% |



RESULTS OF TESTING

- Active monitoring of controls and sharing of best practices is the key to reducing the risk profile at the Board.
- TDSB Internal Audit will work with Principals and Superintendents to identify gaps and opportunities for improvement.
- School audits provide Senior Leadership with the visibility to ensure active monitoring is happening.
- Internal Audit suggests that the Principal's Monthly Checklist be reviewed by support teams and be the primary tool utilized to administer individual schools.
 - It is Internal Audits' understanding that Executive Leadership will be reviewing and updating the Principal's Monthly Checklist with an anticipated rollout date of January 2020.



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| Recommendation # | Audit Report Recommendation | Audit Report Response From Ministry and/or School Boards | August 2019 Update | Implementation Status | Work Outstanding | Estimated Completion Date |
|------------------|---|---|--|---------------------------------|--|---------------------------|
| 1 | 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&SB) The Ministry of Education (Ministry) acknowledges the importance of supporting the school boards with broader IT strategy to help meet minimum expectations in the school board. The Ministry will continue to work with school boards to develop a strategic plan and determine the role of technology to learning and teaching. The Ministry has partnered with school boards on a broadband modernization strategy to achieve adequate connectivity to the Internet and improved cybersecurity. School boards will work with the Ministry. | The TDSB will continue to work with the Ministry on determining the role of technology in learning and teaching. All TDSB Schools (582) are connected and offer students WiFi. | | | |
| 2 | 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: <ul style="list-style-type: none"> perform an assessment to evaluate students' needs with regard to classroom technology; and 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. | (SB) An assessment was performed at two of the four school boards visited. The remaining school boards will perform an assessment to support and evaluate student classroom technology needs. Two of the four school boards currently have the expected policy, with the other two expected to review and implement an IT policy that will incorporate the 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. | The TDSB EduTech Committee is in the process of developing a framework for School Leadership to assess their technological needs. The framework will address computer-to-student allocation ratios, types of technologies to use in the classroom, the optimal age of technology systems and devices as well as the refresh cycle of classroom technology. The framework is anticipated to be completed by Q1 2020. In addition to the development of the framework, 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. | In Process of Being Implemented | Finalization of framework | Q1 2020 |
| 3 | 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. | (SB) School boards will collaborate and conduct a formal assessment for the benefits of private sector donations to schools. | In an effort to normalize student-to-device ratios among our 582 schools, TDSB, in addition to inquiring about the cost and quantity required from potential donors, has a Bring Your Own Device (BYOD) program in place at the school level. This program helps our students seamlessly use their personal device to engage in learning and collaboration within the TDSB technology ecosystem. In addition to providing connectivity, there are many applications that are offered at the Board level. | Fully Implemented | | |
| 4 | In order to ensure that only authorized users have access to the Ontario Education Number application, we recommend that: <ul style="list-style-type: none"> 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; and the Ministry track and review unusual activity in the Ontario Education Number application. | (M & SB) The Ministry will continue to review the existing revocation protocol to monitor and limit unnecessary access to the Ontario Education Number application. School boards will review their lists of users with access to the Ontario Education Number application at least on an annual basis and notify the Ministry of any changes, so that it can revoke the access of unauthorized users. | TDSB continues to support Ministry efforts to ensure only authorized users have access to the OEN application | | | |
| 5 | To safeguard students' personal information, we recommend that the school boards in collaboration with their schools: <ul style="list-style-type: none"> deliver ongoing privacy training to staff who have access to personal data; and perform risk assessments and take necessary actions associated with using non-approved websites or software. | (SB) School boards will conduct a formal assessment of training needs for privacy training to staff and will perform risk assessments as needed to ensure that student data are protected and that all staff are aware of safeguarding students' personal information. | All TDSB staff are required to complete online training relating the Municipal Freedom of Information and Protection of Privacy Act and obtain a passing grade to demonstrate understanding. The TDSB also conducts routine privacy and cybersecurity awareness campaigns and internal phishing exercises to reinforce a 'privacy-aware' culture, both at the school and Board level. A formal assessment of on-going privacy training needs will be addressed in the coming school year. In addition, the TDSB performs assessments and filters websites and applications which are deemed high risk for the Board. | In Process of Being Implemented | Formal Assessment of on-going privacy training needs | Q4 2020 |

| Recommendation # | Audit Report Recommendation | Audit Report Response From Ministry and/or School Boards | August 2019 Update | Implementation Status | Work Outstanding | Estimated Completion Date |
|------------------|---|---|---|---------------------------------|--|---------------------------|
| 6 | In order to mitigate the risks of cyber attacks, we recommend that school boards: <ul style="list-style-type: none"> • develop a policy that outlines roles and responsibilities in cybersecurity at both the board and school levels; and • provide formal information security including cybersecurity awareness training to teachers and staff who have access to information technology. | (SB) An awareness program is a key component of the cybersecurity and risk management framework to reduce the school boards' risks. School boards will develop or enhance a cybersecurity policy that outlines roles and responsibilities. School boards will provide formal information security and cybersecurity awareness training to teachers and staff who have access to information technology. | In addition to campaigns and exercises detailed in #5, the TDSB has launched a 'Cyber-Monday' program where elements of cybersecurity and online risks are taught to students the first Monday of every month in the school year. At the Board level, policies and procedures in place cover MFIPPA, Code of online conduct, passwords and network security. | Fully Implemented | | |
| 7 | 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) The Ministry of Education will enhance its existing strategies and processes surrounding cyberbullying and will monitor, track and report incidents in Ontario schools. | | | | |
| 8 | To improve the effectiveness of existing cyberbullying programs in Ontario schools, we recommend that school boards: <ul style="list-style-type: none"> • monitor school-provided equipment to mitigate cyberbullying incidents; and • formally track, report and review cyberbullying incidents at schools. | (SB) School boards will monitor school-provided equipment to mitigate cyber bullying incidents. School boards will develop procedures to formally track, report, and review cyberbullying incidents. | TDSB has finalized the development of a e-solution that will track all incidents that could be subject to suspension or expulsion including cyber bullying. The e-solution is in the final phases of testing and is expected to be deployed in fall/winter 2019. The e-solution will allow the Board to track, report and review cyber bullying incidents. With respect to monitoring school issued equipment, TDSB engaged in discussions with the vendor community and noted the initial and ongoing costs involved are prohibitive from a budgetary perspective. TDSB is willing to work with the Ministry on a Provincial solution. | In Process of Being Implemented | Final testing and deployment | Q1 2020 |
| 9 | In order to maintain the security of information technology (IT) assets, and to reduce financial losses due to lost or stolen IT assets at school boards and schools, we recommend that the school boards: <ul style="list-style-type: none"> • develop and implement an IT asset management system defining clear roles and responsibilities of the school boards and schools for efficient IT asset life-cycle management; and • design and implement formal IT asset tracking and reporting procedures. | (SB) Two of the four school boards visited currently have an IT asset management system and subsequent to the audit by the Auditor General, one school board initiated a formal IT services management 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. The remaining school boards will design and implement a board-wide asset management system, including roles and responsibilities for efficient asset life cycle management, and implement IT asset tracking and reporting procedures. | The ITSM project has been completed, including the asset management functionality. Data is now being compiled and reporting templates are being developed. | In Process of Being Implemented | Development and deployment of reporting templates | Q1 2020 |
| 10 | To manage risks to key information technology (IT) processes and infrastructure at the school boards and in the schools, we recommend that the boards develop and test effective disaster recovery plans that: <ul style="list-style-type: none"> • define processes for identifying, assessing and managing risks and uncertainties resulting from internal and external events that could impede the boards' ability to achieve their strategic objectives; • train staff in their roles and responsibilities in disaster recovery; and • put in place effective mitigation measures. | (SB) One of the four school boards visited currently has a disaster recovery plan in place. The remaining three school boards will assess and develop a disaster recovery plan, train staff in their roles and responsibilities and ensure that there are mitigation measures put in place in case of a disaster. | Currently, TDSB-ITS have had off-site back-ups and operational procedures in place to deal with some disaster scenarios. The Boards preference is to have a full-blown Business Continuity (School & Board level) and Disaster Recovery Plan, including the necessary assignment of roles, responsibility, training / exercises, however given the current budgetary constraints and prioritization of objectives, implementation of a formal BCP and DRP is taking longer than anticipated. | Little or No Progress | BCP and DRP assessments have been conducted and can be implemented when sustainable funding has been identified. | |
| 11 | 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: <ul style="list-style-type: none"> • develop and put in place effective business continuity plans; and • establish backup policies, including backup schedules, retention policies, and disposal and security policies and practices. | (SB) One of the four school boards visited currently has a business continuity plan in place. The remaining three school boards will assess and develop a business continuity plan to put in place. School boards will review backup policies, including backup schedules, retention policies, and disposal and security policies and practices to help ensure that in case of disaster, essential information technology assets continue to function. | Currently, TDSB-ITS have had off-site back-ups and operational procedures in place to deal with some disaster scenarios. The Boards preference is to have a full-blown Business Continuity (School & Board level) and Disaster Recovery Plan, including the necessary assignment of roles, responsibility, training / exercises, however given the current budgetary constraints and prioritization of objectives, implementation of a formal BCP and DRP is taking longer than anticipated. | Little or No Progress | BCP and DRP assessments have been conducted and can be implemented when sustainable funding has been identified. | |

| Recommendation # | Audit Report Recommendation | Audit Report Response From Ministry and/or School Boards | August 2019 Update | Implementation Status | Work Outstanding | Estimated Completion Date |
|------------------|---|--|--|-----------------------|------------------|---------------------------|
| 12 | In order to ensure a good return on investment in all classroom equipment and student learning software, we recommend: 12.1 • 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; and 12.2 • 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&SB) When technology is purchased for use, the Ministry and school boards will provide the necessary training to prepare teachers and staff to utilize the equipment efficiently. The Ministry will continue to prepare business cases prior to procurements and school boards will perform a formal cost/benefit analysis prior to all classroom equipment and student learning software purchases. | In addition to existing Learning Coaches and Subject Matter Experts, the TDSB also has a number of online and in-person technology related training in the Teacher and Staff training portal 'Key to Learn'. This system centrally tracks formal learning sessions and is regularly reviewed to assess the course content available. | Fully Implemented | | |
| 13 | 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&SB) The Ministry welcomes this recommendation and has been working with school boards to explore options for a standardized approach to the student management system. The Ministry will continue to engage representatives from school boards to collaborate to look for more efficiencies in technology and processes for collecting and submitting student data, including conducting and reporting on the results of adopting and shared systems. | TDSB continues to support a shared services model and is available for any Ministry led initiatives. | | | |
| 14 | 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; • establish key performance indicators and monitor the time required for boards to sign off on OnSIS submissions and the quality of signed-off data; and • improve the training provided on OnSIS submission and reporting. | (M) The Ministry will continue to engage with representatives from school boards to look for efficiencies for data workflow and provide clear information regarding system error and how to troubleshoot them. The Ministry will establish key performance indicators and monitor the time required for boards to sign off on OnSIS submissions and the quality of signed-off data. The Ministry is making ongoing enhancement to its quality assurance process and will update existing training and user guides. | TDSB continues to support this recommendation and is available for any Ministry led initiatives. | | | |

EVALUATION OF TDSB INTERNAL AUDIT – BY AUDIT COMMITTEE

Appendix D

Understanding:

How well does TDSB Internal Audit demonstrate that it:

- Recognizes its accountability to the audit committee;
- Understands the responsibilities and operation of the audit committee;
- Understands the expectations of the audit committee and the chair;
- Understands the Board's operations and risk environment?

Comments:

| Summary | | |
|---------|----------|-------------------|
| Strong | Adequate | Needs Improvement |
| 4 | 0 | 0 |
| 4 | 0 | 0 |
| 4 | 0 | 0 |
| 3 | 1 | 0 |

Experience:

- Evaluate TDSB Internal Audit's independence from the activities it audits
- How would you assess the committee's confidence in TDSB Internal Audit?
- Does TDSB Internal Audit demonstrate consistency in quality of service to the Board?

Comments:

| Strong | Adequate | Needs Improvement |
|--------|----------|-------------------|
| 4 | 0 | 0 |
| 4 | 0 | 0 |
| 4 | 0 | 0 |

Communication:

- Has TDSB Internal Audit attended all the audit committee meetings scheduled to attend?
- Has TDSB Internal Audit made itself available for consultation outside of audit committee meetings?
- Evaluate TDSB Internal Audit's frankness and candour with the committee.
- Evaluate TDSB Internal Audit's handling of difficult or contentious issues.
- Evaluate the usual level of preparation for audit committee meetings demonstrated by TDSB Internal Audit.
- Evaluate the quality of TDSB Internal Audit reports tabled with the audit committee. Consider relevance and clarity
- Have reports been received from TDSB Internal Audit on a sufficiently timely basis?
- If not, has an explanation been provided?

Comments:
Some editing of reports required before presenting to AC, especially if from outside contracted firm

| Strong | Adequate | Needs Improvement |
|--------|----------|-------------------|
| 4 | 0 | 0 |
| 2 | 2 | 0 |
| 4 | 0 | 0 |
| 4 | 0 | 0 |
| 3 | 1 | 0 |
| 2 | 1 | 1 |
| 2 | 2 | 0 |
| 0 | 0 | 0 |

Performance

- Assess the quality of the TDSB Internal Audit annual audit plan in terms of:
 - Comprehensiveness, clarity and timeliness,
 - Coverage of priority and high risk areas
- Did the current TDSB Internal Audit plan leave any significant issues of concern to the Audit Committee
- Do you consider that TDSB Internal Audit has added value* to the organization?
- In what way has TDSB Internal Audit added value* to the organization?

"VALUE" is provided by improving opportunities to achieve organizational objectives, identifying operational improvement, and/or reducing risk exposure through both assurance and consulting services.

| Strong | Adequate | Needs Improvement |
|--------|----------|-------------------|
| 4 | 0 | 0 |
| 4 | 0 | 0 |
| 4 | 0 | 0 |
| 4 | 0 | 0 |

How would you assess TDSB Internal Audit's overall performance?

Comments:

| Strong | Adequate | Needs Improvement |
|--------|----------|-------------------|
| 4 | 0 | 0 |

Name: James Li

Position: Audit Committee Chair

Signed: _____

Dated: _____



FISCAL 2019/20 TDSB INTERNAL AUDIT PLAN

TDSB Audit Committee – September 23rd, 2019

TDSB 2019-20 INTERNAL AUDIT PLAN

- Being responsible for 246,000 students, 38,000 staff members, and over 582 locations in a dense urban centre comes with many rewards and risks.

- TDSB Internal Audit focuses on school and process related audits.
 - The *Regional Internal Audit Team* (RIAT) focuses on enterprise / corporate level internal audits.

- The 2019-20 TDSB Internal Audit Plan consists of the following planned Audits:
 - 44 School Operational Audits
 - Carry-Forward from 2018-19:
 - One Time Vendor Process (in process)



SCHOOL OPERATIONAL AUDIT PLAN FOR 2019-20


- The 2018-19 audits was based on a random sample of 1 school per Trustee Ward
 - Exception of Ward 17 as school selected is closing in 2019-20

- For the 2019-20 year, Internal Audit will leverage the School Generated Funds analysis conducted in the prior year as the basis for sample selection.
 - The criteria used to identify higher risk locations primarily relied upon annual PSAS statements with the assumption that per student contributions are fairly constant (taking into account school openings, closings or name changes).

 - Calculated 'revenue per student' for each school from 2006-07 to 2017-18 and identified schools which deviate from expectations (presented to the Audit Committee in March 2019)



SCHOOL OPERATIONAL AUDIT PLAN FOR 2019-20

- This approach for selecting schools is more of a risk based approach, focusing on schools which have a demonstrated decrease in 'revenue per student' with respect to school generated funds.
 - 44 school internal audits are planned for FY 2019-20 (22 schools per semester)
 - Initial 22 schools for semester 1 have been selected
 - We will update our School Generated Funds analysis with FY 2018-19 PSAS data in the Fall of 2019. This updated data will be used to select the 22 schools to audit in the second semester.
 - First follow-up cycle will begin in FY 2020-21
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ONE TIME VENDOR

- A number of investigations in the year have had multiple payments made to “One Time Vendors”.
- A preliminary review within SAP indicated that “One Time Vendors”, once set up are used multiple times, without the same rigor that is applied to the Vendor Master listing.
- High risk items include vendor due diligence (specifically vulnerable sector checks), vendor analysis, potential contractor / employee issues as well as BPS Procurement Directive requirements not being met (i.e. if work exceeds specific \$ threshold, public tender is required).
- The audit is in process with anticipated completion in Fall 2020.




RESOURCING

- School Operational Internal Audits will be overseen by the three Senior Internal Auditors with the goal of 22 schools audited per semester.

 - In addition to the School Operational Internal Audits:
 - TDSB Internal Audit is responsible for financial based investigations, with requests being received from the Whistleblower Hotline, Employee Services, TDSB Integrity Commissioner, School Leadership, Parent Councils etc.

 - TDSB Internal Audit provides training as part of the Passport Program for new VP's and P's.

 - TDSB Internal Audit also assists Management with the coordination of Office of the Auditor General and Ontario Ombudsman responses where requested.
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FEEDBACK

- Audit Committee thoughts and feedback are requested and appreciated in order to address the higher risk items faced within the Board as well as meet the needs of the Committee.



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