



Audit Committee Agenda

Date: Thursday, May 2, 2024
Location: Blended – MEC and Google
Time: 11:30 a.m. – 12:30 p.m.

1 Call to Order

2 Declaration of Possible Conflict of Interest

3 Approval of Agenda

3.1 Recommendation

That the Audit Committee agenda dated May 2, 2024 be approved.

4 Minutes of Previous Meetings – November 14, 2023 and November 22, 2023

4.1 Recommendation

That the minutes of the November 14, 2023 and November 22, 2023 Audit Committee meetings be adopted.

5 Items for Information

5.1 Report from the Regional Internal Audit Committee (RIAT) Re: Internal Audit Mandate

5.2 Verbal update from the External Auditors Re: May 2024 Update

6 Motion to move to In-Camera

6.1 Recommendation

That the Audit Committee moves to in-camera, and once concluded, the Committee rises and immediately reconvenes in open session.

7 Recommendation(s) to the Board

7.1 None

8 Additional Information

8.1 None

9 Future Meeting Dates

9.1 Committee Dates for 2024/2025

Wednesday, September 18, 2024 at 2:30 p.m. at MEC/Google

Tuesday, November 12, 2024 at 2:30 p.m at LEC/Google

Tuesday, May 13, 2025 at 2:30 p.m. at LEC/Google

10 Adjournment

10.1 Recommendation

That the May 2, 2024 Audit Committee meeting adjourn at _____ and the next meeting be held on Wednesday, September 18, 2024 at 2:30 p.m. or at the call of the chair.

If you require this information in an accessible format, please contact Communications Services at info@tldsbc.on.ca.



Audit Committee Minutes

Date: Thursday, May 2, 2024
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That the minutes of the November 14, 2023 and November 22, 2023 Audit Committee meetings be adopted.

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7 Recommendation(s) to the Board

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Special Audit Committee Minutes

Date: Wednesday November 22, 2023
Location: Blended – MEC and Google
Time: 10:30 a.m. – 11:00 a.m.

1 Call to Order

The meeting was called to order at 10:01 a.m. The Chair noted regrets from Trustee Reain. A quorum was confirmed.

2 Declaration of Possible Conflict of Interest

None

3 Motion to Move to In-Camera

3.1 Recommendation

Moved by C. Wilcox – Seconded by B. Gefucia

That the Audit Committee moves to in-camera, and once concluded, the Committee rises and immediately reconvenes in open session.

Carried

4 Recommendation(s) to the Board

4.1 Recommendation

Moved by B. Gefucia – Seconded by C. Wilcox

That the the Board accepts the Auditor's Report and Consolidated Financial Statements prepared by BDO Canada LLP dated November 22, 2023, as approved by the TLDSB Audit Committee.

Carried

5 Adjourment

5.1 Recommendation

Moved by C. Wilcox – Seconded by B. Gefucia

That the November 22, 2023 Special Audit Committee meeting adjourn at 10:12 a.m. and the next meeting be held on Tuesday May 7, 2024 at 2:30 p.m. or at the call of the Chair.

Carried

If you require this information in an accessible format, please contact Communications Services at info@tlds.on.ca.

Trillium Lakelands District School Board

TO: The Chairperson and Members of the TLDSB Audit Committee
 FROM: Regional Internal Audit Manager
 DATE: May 2, 2024
 SUBJECT: Internal Audit Update

1. Purpose

This report provides information on work that the Regional Internal Audit Team (RIAT) has undertaken since the last update on November 14, 2023.

2. Content

2.1. Regional Internal Audit Plan Status 2023-2024

Audit Entities	Objective and scope	Timelines	Status
Risk Management/ Strategic Planning	<p><u>TLD 23-1 Risk Prioritization and Department Level Evaluation</u></p> <p>Description: The objective of the project is to develop an assessment of board and department level risks, linked to the audit universe, which contributes to the achievement of the strategic or operational objectives of the school board.</p>	<p>Winter/Spring 2024</p> <p>Schedule adjusted to accommodate creation of framework and webinar</p>	<p>Management Assessment (Fieldwork)</p>
Business Controls Management /Recruitment and Retention /Financial Management	<p><u>TLD 23-2 HR Audit Follow-up Assessment</u></p> <p>Description: The objective of the audit is to provide management with a fair, independent, and objective assessment of the implementation status of the Human Resource Services Audit recommendations conducted by Deloitte in 2021/2022.</p>	<p>Winter/Spring 2024</p>	<p>Planning</p>



2.2. Regional Internal Audit Plan Status 2022-2023

Audit Entities	Objective and scope	Status
Business Controls Management/Enrolment and Attendance	<u>TLD 22-3 International Student Process</u> Description: The purpose of this engagement is to provide management with a fair, independent, and objective assessment of the application and admission processes for International Students at TLDSB.	Appendix A

3. Recommendation

1. That the Audit Committee receive the Internal Audit update and Appendix dated May 2, 2024, for information.

Respectfully Submitted by: *Jeff Henderson, Regional Internal Audit Manager*

Draft



INTERNAL AUDIT TEAM

Barrie Region

International Student Process Review Draft Audit Report

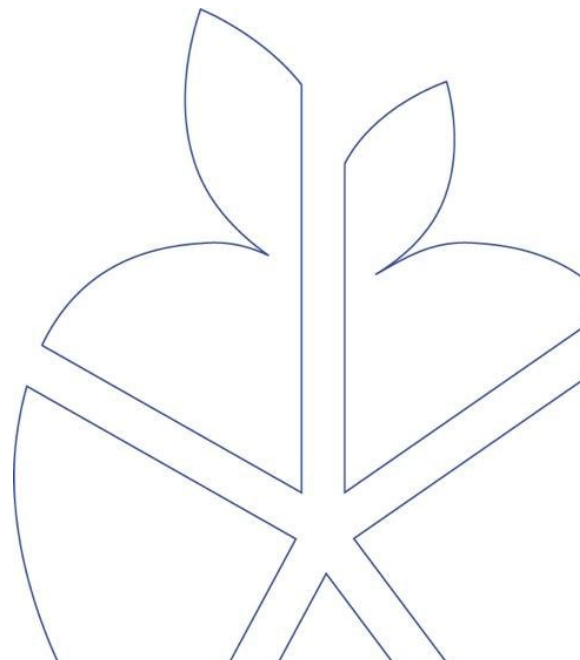
2023-2024

TRILLIUM LAKELANDS DISTRICT SCHOOL BOARD

Distribution List:

Tim Ellis Superintendent of Business Services
Kim Williams Superintendent of Learning

Audit Committee Members Abbreviated Report



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Executive Summary

Background, Methodology and Scope

Ontario is a destination of choice for students from around the world, whether to enroll as full-time students in a K–12 or at a postsecondary education institution. Some students come to Ontario for a shorter period of time for language or other vocational training. Students choose Ontario as a place to learn and to share intercultural experiences. School boards recruit international students for the value the students can bring to the learning environment. Some boards also recruit students in response to issues of declining enrolment or as an additional source of revenue.

At Trillium Lakelands District School Board (TLDSB), international students come through different educational agencies such as homestay or study abroad programs. Additionally, TLDSB students participate in international reciprocating exchange programs with different agencies.

International students who enrol directly at TLDSB schools and do not use an agency to organize their educational programming, pay fees directly to the board for their enrolment. Students who come from international destinations with a parent or legal custodian with qualifying immigration status, such as a work or study permit, are considered a pupil of the board and are not fee paying.

During the year 2022-23, around 53 international fee-paying students studied at TLDSB for different lengths of time. More than 90% of these students came through agencies.

Objectives

The purpose of this engagement was to provide management with a fair, independent and objective assessment of the application and admission processes for International Students at TLDSB.

Specifically, we reviewed the following during the audit:

- Existing Policies and Procedures at TLDSB to ensure they conform with Ministry guidelines and requirements.
- TLDSB's contract/agreement with educational agencies.
- The billing and payment process for tuition fees.
- Internal and external reporting requirements.
- Relevant Policies, Procedures and practices at comparable school boards, to recommend areas for improvement.

The review was performed by Aryn Bhayani, Senior Internal Auditor for the Barrie Regional Internal Audit Team.

Review Findings

Overall, we found that staff were fully aware of the Policies, Procedures and Ministry-issued guidelines for international students. However, there is a need to formalize this understanding by documenting existing procedures and practices. This report highlights areas that staff and management could consider to streamline processes and create awareness related to international student programs in the community and for prospective students.

Summary Audit Report

	<p>Formalize and Document Procedures</p> <p>TLDSB has developed draft Procedures and guidelines for some areas, while for others, documented Procedures are not available. Management should formally document and approve Procedures for all identified areas that define the roles and responsibilities of the school board, schools, educational agencies and students.</p>			
	<p>Develop Webpage for International Students</p> <p>TLDSB does not have a dedicated webpage for international students on the school board's public website. Since websites are the first source of information for the public, management should consider developing a webpage with sufficient information for international students.</p>			
	<p>Incomplete Information for "Other Pupils"</p> <p>Though nine of the ten schools correctly recorded fee-paying international students as "other pupils" only two of these nine schools indicated who was responsible for the payment of tuition fees. Management should ensure that schools record this information as required by the Ministry of Education.</p>			
	<p>Agreement with Educational (International Student) Agencies</p> <p>While reviewing agreements with educational agencies, we noted that one of the agreements does not mention the requirement for travel/medical insurance for students. In addition, though the agreements were signed by the relevant authority as explained by management, this authorization is not defined in a Delegation of Authority (DOA). Management should consider developing a DOA document and ensure that all the agreements have a requirement for travel/medical insurance.</p>			

Ref				
	<p>Invoicing, Collection and Commission Processes</p> <p>TLDSB does not collect a \$250 application fee from any international student. In addition, we assessed that the commission paid to educational agencies is much higher (25%-28%) compared to other school boards (14%-15%). Management should re-negotiate the commission structure with partner agencies and ensure that application fees are collected from all international students.</p>			

Management agreed with our observations and will be implementing action plans to address these priorities.

We would like to thank all TLDSB staff involved for their full co-operation during this review.

Submitted by:

Jeff Henderson, Regional Internal Audit Manager

Appendix A: Audit Observation Priority Ranking Definitions

A priority rating has been assigned to individual audit observations outlined within the audit report.

	<p>Control weaknesses have been identified, requiring immediate management attention:</p> <ul style="list-style-type: none"> • Significant or direct impact on the activities within the process under review, impacting the school board’s goals and objectives • Significant or direct financial impact • Failure to comply with legal/regulatory requirements and/or school board’s approved Policies and standards on a systemic basis • Breach of security, confidentiality and/or privacy of information • Significant impact on reputation and public perception, leading to loss of public confidence • Significant impact or inability to conduct operations and deliver service throughout the school board • Evidence of potential fraudulent activity • Observation represents a high risk to the control environment of the school board
	<p>Control weaknesses have been identified, requiring management’s timely consideration:</p> <ul style="list-style-type: none"> • Moderate or direct impact on the activities within the process under review, impacting the department’s goals and objectives • Moderate or direct financial impact • Potential for breach of security, confidentiality and/or privacy of information • Failure to comply with legal/regulatory requirements and/or school board’s approved Policies and standards in isolated cases • Potential for fraudulent activity • Potential impact on reputation and public perception • Isolated cases of temporary disruption to operations and delivery of service throughout the school board • Absence of internal controls in isolated cases • Observation represents a moderate to high risk to the control environment of the area reviewed
	<p>Issues or inefficiencies that, although do not require immediate management action, may become weaknesses if not continuously monitored or eventually addressed:</p> <ul style="list-style-type: none"> • Indirect or no impact on the activities within the process under review, with no impact on the department’s goals and objectives • Low financial impact • Failure to comply with legal/regulatory requirements and/or school board’s approved Policies and standards in isolated cases • Low or no impact on reputation and public perception • Some deficiencies in internal controls in isolated cases • Observation represents a low risk to the control environment of the area reviewed