Audit Committee
Agenda

Date:	Wednesday September 17, 2025
Location:	Lindsay Education Centre – Google Meet
Time:	2:30 p.m. to 3:30 p.m.

1. Call to order

2. Declaration of Possible Conflict of Interest

3. Approval of the Agenda

4. Minutes of Previous Meeting – May 13, 2025

Recommendation

That the minutes of the May 13, 2025 Audit Committee meeting be approved.

5. Items of Information

5.1 Verbal Report from the External Audit Re: September 2025 Update

5.2 Report from the Regional Internal Audit Team (RIAT) Re: 2025-2026 Work Plan

Recommendation

That the Audit Committee receive the Internal Audit Report dated September 17, 2025 for information;

And Further That the Audit Committee approve the Regional Internal Audit Plan 2025-2027 as presented on September 17, 2025

5.3 Audit Committee Self Assessment

5.4 2024/2025 Audit Committee Annual Report

Recommendation

That the September 17, 2025 Audit Committee Annual Report be received by the Board, and that the data be submitted to the Ministry of Education to meet annual reporting requirements.

6. Motion to Move to In-Camera

Recommendation

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

7. Recommendations to the Board from In-Camera

Recommendation

That the External Auditor Planning Report for the year ending August 31, 2025 be received.

8. Additional Informational Items

9. Next Meeting Dates

Wednesday November 12, 2025 at 2:30 p.m. – Muskoka Education Centre/Google Meet

Wednesday May 13, 2026 at 2:30 p.m. – Lindsay Education Centre

10. Adjournment

Recommendation

That the September 17, 2025 Audit Committee meeting adjourn at _____ p.m. and the next meeting be held on November 12, 2025 or at the call of the Chair.

Audit Committee Meeting Minutes

Date: Tuesday May 13, 2025

Location: Lindsay Education Centre Boardroom

Time: 3:00 p.m. to 4:00 p.m.

1. Roll Call – Confirmation of Quorum - Call to order

Chair Clodd called the meeting to order at 3:02 p.m. and confirmed a quorum for the meeting.

2. Declaration of Possible Conflicts of Interest

None

3. Approval of Agenda

Moved by C. Wilcox – Seconded by B. Gefucia

Be it resolved that the Audit Committee agenda dated May 13, 2024 be approved as amended to add item 5.4 Re: Ministry Enrolment Audit.

Carried

4. Minutes of Previous Meeting – November 12, 2024

Moved by B. Reain – Seconded by B. Gefucia

Be it resolved that the minutes of the November 12, 2024 Audit Committee meeting be adopted.

Carried

5. Items for Information

5.1 Welcome - Community Member

Superintendent Ellis introduced Cristine Prattas as the new Audit Committee Community Member.

5.2 Report from the Regional Internal Audit Committee (RIAT)

The RIAT updated the status of internal audit projects.

Moved by C. Prattas – Seconded by B. Reain

Be it resolved that the Audit Committee receive the Internal Audit update, dated May 13, 2025 for information.

Carried

5.3 Verbal updated form the External Auditors Re: May 2025 Update

The External Auditors announced that MNP LLP has acquired BDO Canada. There will be no changes to the services provided to the Board.

6. Motion to Move to In-Camera

Moved by C. Prattas – Seconded by B. Reain

Be it resolved that the Audit Committee move to in-camera and once concluded, the Committee rise and immediately reconvene in open session.

Carried

7. Recommendations to the Board

8. Additional Information Items

9. Next Meeting Date

9.1 Committee Dates for 2025/2026

Wednesday, September 17, 2025 at the Lindsay Education Centre

Wednesday, November 12, 2025 at the Muskoka Education Centre

Wednesday, May 13, 2026 at the Muskoka Education Centre

10. Adjournment

Moved by C. Prattas – Seconded by C. Wilcox

Be it resolved that the May 13, 2025 Audit Committee meeting adjourn at 3:54 p.m. and the next meeting be held on Wednesday September 17, 2025 or at the call of the Chair.

Carried

INTERNAL AUDIT TEAM
Barrie Region

Trillium Lakelands District School Board

TO: The Chairperson and Members of the TLDSB Audit Committee
FROM: Regional Internal Audit Manager
DATE: September 17, 2025
SUBJECT: Internal Audit Update

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1. Purpose

This report provides information on work that the Regional Internal Audit Team (RIAT) has undertaken since the last update on May 13, 2025.

2. Content

2.1 Regional Internal Audit Plan Status 2024-2025

Audit Entities	Objective and scope	Timelines	Status
Risk Management/ Strategic Planning	**TLD 24-1 Risk Prioritization and Department Level Evaluation** 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.	Spring 2025	Completed and Presented on May 13, 2025.
Business Controls Management /Recruitment and Retention /Financial Management	**TLD 24-2 HR Audit Follow-up Assessment** Description: The objective of the audit was 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.	Spring/ Summer 2025	Completed. Please see Appendix A.
Ad Hoc needs/ Consulting support	**Financial Audit Training** Description: The regional internal audit team provided a presentation to members of the TLDSB Financial Services Team at the Lindsay Education Centre. The presentation included the basic concepts, phases and importance of a financial statement audit. The training helped support the professional development of the team and the financial statement audit process of the board.	Fall 2024	Complete

2.2 Proposed Regional Internal Audit Plan 2025-2027

The Risk-Based Audit Plan for the multi-year period 2025-2027 is attached as *Appendix B*.
The RBAP process will further emphasize internal audits that provide the most value and address major risks and audit coverage across the organization

3. Recommendation

1. That the Audit Committee approve the Proposed Regional Internal Audit Plan 2025-2027 as presented in Appendix B.
2. That the Audit Committee receive the Internal Audit update, dated September 17, 2025, for information.

Respectfully Submitted by: Jeff Henderson, Regional Internal Audit Manager

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INTERNAL AUDIT TEAM

Barrie Region

Human Resources Services Audit - Follow-up Review

Audit Report

2024-2025

Trillium Lakelands District School Board

Distribution List:

Wes Hahn	Director of Education
Traci Hubbert	Superintendent of Human Resources Services (Former)
Nicole Britton	Superintendent of Business Services
Jennifer Johnston	Superintendent of Human Resources Services (cc)

Audit Committee Members

Contents

Executive Summary

Background

The Provincial Government provides school boards with access to funding through the Excellence in Education Administration Fund (EEAF). This is an allocation of money which allows school boards to engage an independent third-party consultant to either review all or a subset of a school board's operations and provide recommendations to the board; or assist the school board in implementing previously developed recommendations from a former review.

Under this program in 2021/2022, Deloitte was engaged to conduct an audit of TLDSB's Human Resources Services (HRS) Department. During the audit, Deloitte reviewed the current operational functions of the department to identify opportunities and recommendations to improve the service delivery model, support structures and address key risks and obstacles across the department.

As part of the final report issued in March 2022, Deloitte provided 24 recommendations, 18 of which had short-term implementation timelines and 6 with long-term timelines. Management at Trillium Lakelands District School Board (TLDSB) requested that the Regional Internal Audit Team (RIAT) conduct a follow-up review to assess the implementation status of these recommendations and to identify any remaining gaps.

Objectives, Scope and Methodology

The purpose of this engagement was to provide management with a fair, independent and objective assessment of the implementation status of the Human Resource Services Audit recommendations provided by Deloitte in March 2022.

The scope of this engagement included evaluation of all 24 recommendations provided in the TLDSB Human Resource Services Audit Report (the audit report). Specifically, the review involved the following:

- Reviewing the Human Resource Services Audit Report
- Obtaining/reviewing recommendation status and supporting documentation/evidence
- Assessing the status of progress on the recommendations as provided by HRS management
- Interviewing selected HRS staff members of TLDSB
- Reviewing supporting documentation
- Performing an HRS department site visit to obtain input from the HRS staff members
- Identifying gaps between status and recommendations

Work was performed by Amyn Bhayani, Senior Internal Auditor for the Barrie Regional Internal Audit Team.

Summary of Implementation Status

Deloitte organized their 24 findings into five overarching categories: Organizational Structure, Organizational Culture, Resource Allocation, Policy and Process, and Technology. These findings were informed not only by a review of existing documentation, but also through interviews with members of the HRS department, other key stakeholders, and a jurisdictional scan of comparable HR departments. Stakeholders interviewed included school administrators, board leadership members, union representatives, payroll staff, and IT personnel.

Since the issuance of the audit report in March 2022, the HRS department has made significant progress in addressing the identified recommendations. As shown in the table below, RIAT has confirmed that 21 of the 24 recommendations have been fully implemented. Two recommendations remain categorized as Not Implemented, and for one recommendation, the HRS department has decided not to proceed with implementation.

Major Categories	Recommendations	Final Implementation Status			
		Implemented	In Progress	Not Implemented	Not relevant/ No Further Plan
Organization Structure	3	3	0	0	0
Organizational Culture	5	4	0	0	1
Resource Allocation	6	6	0	0	0
Policy & Process	6	5	0	1	0
Technology	4	3	0	1	0
Total	**24**	**21**	**0**	**2**	**1**

The Human Resource Services (HRS) department has introduced several organizational and operational improvements following the audit, including restructuring leadership roles and implementing new digital tools/reports. A key priority has been strengthening organizational culture by formally adopting two core departmental values: Communication and Teamwork. Senior leadership engaged staff through multiple sessions to finalize these values and addressed concerns from unionized staff via direct meetings, ensuring job responsibilities and expectations were clear. Follow-up discussions confirmed no outstanding concerns regarding information sharing or clarity of roles.

To maintain a collaborative environment, the department conducts quarterly meetings with the entire team, allowing staff to submit agenda items via a shared cloud document. Additionally, middle managers meet regularly to discuss operational matters and provide feedback. While there is no anonymous feedback mechanism, leadership and staff agreed it is unnecessary, as employees feel comfortable voicing concerns openly.

The department continues to enhance operational efficiency by leveraging technology like the Staffing+ application and Atrieve system. Though one recommendation — digitizing personnel files — remains on hold due to resource demands, incremental improvements such as automated teaching experience updates reflect ongoing modernization. These initiatives collectively reinforce a culture of open communication, accountability, and continuous improvement within HRS.

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

_____

Submitted by: Jeff Henderson, Regional Internal Audit Manager

Detailed Analysis of Five Categories

The following detailed analysis highlights the recommendations made by Deloitte as of March 2022 and the current implementation status. Regional Internal audit verified and challenged the implementation status of all 24 recommendations through interviews with Board staff and detailed documentation review.

Organization Structure

Deloitte Observation	The existing structure within the HRS department lacks clear role definition and reporting relationships, resulting in suboptimal workflow management. This is best illustrated by the lean, 1:1 reporting relationship at the leadership level.			
S. No	**Recommendation**	**Timeline to Implement**	**Priority/ Impact**	**Implementation Status**
1	Reduce staffing-related responsibilities for HRS Superintendent	ST (0-6M)	High	Implemented
2	Add additional resource within leadership at the Senior Manager level	LT (6M-2Y)	Medium	Implemented
3	Explore additional opportunities for expanded funding to address FTE constraints	LT (6M-2Y)	Medium	Implemented

Implementation Commentary

The Human Resource Services (HRS) department has expanded HRS senior leadership by adding a District Principal position, who reports directly to the Superintendent of Human Resources (SO). Now, both a Senior Manager and a District Principal report directly to the Superintendent of Human Resources (SO). As a result, the staffing officers — who previously reported to the HR SO at the time of the audit — now report to the District Principal. This restructuring has substantially reduced the staffing-related responsibilities of the HR SO.

In addition to the creation of the District Principal position, the department has implemented the Staffing+ application for staff allocations and school organizations at the elementary level. This system enhancement has not only alleviated workload pressures for the HR SO but also improved the overall efficiency of the staffing process, enabling regional SOs to independently review staff allocation for their respective schools through the application.

Furthermore, the department has introduced a dedicated Attendance & Disability Management Officer (ADMO) position, responsible for overseeing attendance and absence management.

As a recommended next step, the HRS department should prioritize the development and formal documentation of departmental job descriptions, as these are currently not in place for all positions. Management informed Internal Audit that they have already started this process.

Organizational Culture

Deloitte Observation	While there is a general sentiment that employees within the HRS department enjoy working with one another, pressures on the department, including high turnover, implementation of a new technological system, and the effects of COVID-19 have affected the general morale of the department. HRS staff sometimes feel their additional efforts can go unrecognized.			
S. No	**Recommendation**	**Timeline to Implement**	**Priority/ Impact**	**Implementation Status**
1	Align on commonly shared values that are core to the department through a values workshop	ST (0-6M)	High	Implemented
2	Consult with unionized HRS staff to collect feedback and level-set on expectations	ST (0-6M)	Medium	Implemented
3	Select an HRS staff member to be responsible for any non-process-related communication	ST (0-6M)	High	Implemented
4	Implement formal method of collecting HRS staff input anonymously	ST (0-6M)	High	Not relevant/ No Further Plan
5	Conduct regular alignment sessions led by HRS leadership	ST (0-6M)	High	Implemented

Implementation Commentary

Senior HRS leadership conducted multiple sessions with HRS staff to finalize two core values — Communication and Teamwork — from a broader list of potential values. To address concerns raised by unionized staff, the former Senior Manager and District Principal met with employees to review their job responsibilities and clarify the information required to effectively perform their duties. We also met individually with each unionized HRS staff member, and no concerns were raised by them regarding inadequate information sharing or unclear expectations.

For non-process-related communications, the HR SO indicated that while there is no formal documentation outlining who shares what information, senior HRS leadership ensures staff are informed of any relevant updates or details they need or reasonably expect to receive. Additionally, the department maintains a weekly schedule spreadsheet that includes all staff members, noting leaves of absences and designated replacements where applicable. HRS staff also confirmed that now they are provided procedural and non-procedural updates on a timely basis.

We were informed that staff engagement is supported through quarterly departmental meetings attended by the entire team. Prior to these meetings, staff are given the opportunity to contribute

agenda items via a cloud-shared document. In addition to these quarterly meetings, managers meet more frequently to discuss operational matters, raise concerns, and provide feedback.

Lastly, the HR SO confirmed there are no plans to introduce an anonymous feedback process. It was explained that staff currently have ample, open avenues to voice concerns and provide feedback without fear of reprisal. Moreover, anonymous feedback would present challenges in terms of follow-up and action due to the inability to gather additional context. During our discussions with HRS staff, we inquired whether they would prefer an anonymous feedback option, and all staff indicated it was unnecessary under the current working environment, as they feel comfortable sharing concerns openly.

Resource Allocation

Deloitte Observation	As a result of the pressures and changes the HRS department has been facing, resources have been constrained, and staff have been feeling heightened pressures to complete tasks.			
S. No	**Recommendation**	**Timeline to Implement**	**Priority/ Impact**	**Implementation Status**
1	Dedicate resources to complete staff cross-training to increase capacity within the department	ST (0-6M)	Medium	Implemented
2	Conduct formal Atrieve program training for all HRS staff members and stakeholders	ST (0-6M)	High	Implemented
3	Dedicate resources to train 1-2 HRS staff members in Atrieve report writing to fully capitalize on system's capabilities.	ST (0-6M)	High	Implemented
4	Expand Attendance Manager role to 12-months from 10-months to expand capacity	ST (0-6M)	High	Implemented
5	Hire Health & Safety and WSIB Coordinator to fill vacant position	ST (0-6M)	High	Implemented
6	Invest in report software to replace manual staffing process	LT (6M-2Y)		Implemented

Implementation Commentary

According to senior leadership within the HRS department, most staff have been cross-trained to ensure coverage is available during short term absences. However, there is no formal document outlining coverage responsibilities during staff absences. Most of the employees we spoke with were able to identify both their designated replacements and the individuals they would cover in the event of an absence. We were also informed that while some staff received formal cross-training, others did not require it due to the similarity of their roles — for example, the ADMO and Staffing Officer positions.

Regarding Atrieve system training, the HR SO and other staff confirmed that they have received extensive training to effectively operate the platform. Additionally, new school administrators are provided with Atrieve training as part of broader training on other information systems and applications. HRS staff expressed general satisfaction with the training provided and their familiarity with the system. Senior HR leadership and staff also confirmed that there is a dedicated resource who has received specialized training in Atrieve report writing and serves as the primary contact for generating new reports within the system.

The department has also introduced a dedicated ADMO position, working year-round with a specific focus on attendance management. In relation to the Health & Safety and WSIB Coordinator role, the HR SO noted that the staff member had been on medical leave but has since returned to work.

Furthermore, the HR SO and Staffing Officer confirmed that Atrieve and Google Forms are now being utilized to automate certain tasks, resulting in reduced manual processes and improved time management.

Moving forward, it is recommended that senior leadership develop a formal document identifying designated coverage for each position during short-term absences. Additionally, these identified individuals should be provided with regular opportunities — at least quarterly — to meet with or shadow the person they would be covering, allowing for discussion of daily responsibilities and ensuring ongoing, effective training.

Policy & Process

Deloitte Observation	The introduction of Atrieve and other changes within the HRS department have surfaced gaps and inefficiencies in the way tasks are completed. This is a factor of both new processes introduced, and existing processes that were inefficient prior to the implementation of Atrieve.			
S. No	**Recommendation**	**Timeline to Implement**	**Priority/ Impact**	**Implementation Status**
1	Establish a formal cross-departmental steering committee to identify dependencies and address issues between departments	ST (0-6M)	Medium	Implemented
2	Establish a formal exit interview process for knowledge retention within the department	ST (0-6M)	High	Not Implemented
3	Develop formalized task lists for incoming requests from HRS stakeholders	ST (0-6M)	Medium	Implemented
4	Dedicate resources to develop Atrieve reports for select processes	ST (0-6M)	High	Implemented
5	Develop a formal system to check the status of labour relations investigations	ST (0-6M)	Medium	Implemented
6	Dedicate resources to further process documentation	LT (6M-2Y)	Medium	Implemented

Implementation Commentary

The HR SO shared that following the implementation of Atrieve, Deloitte recommended establishing a cross-departmental committee to review and resolve system-related issues. In response, HR initiated a bi-weekly meeting involving representatives from HR, Payroll, Accounting, and IT to discuss Atrieve-related matters. Following this discussion, Atrieve support staff also join these meetings to address system issues and implement necessary updates.

Additionally, the HRS department has developed two reference documents — one for all board staff and another specifically for school Principals — outlining the appropriate contacts for various HR-related inquiries. These documents have been uploaded to the school board's intranet, *Our Dock*, ensuring they are accessible to staff at any time.

Based on our discussions with the HR SO, ADMOs, and Staffing Officers, the majority of reports Deloitte identified for automation have been developed within Atrieve. Staff noted that while some of these reports still require manual formatting, this additional work does not significantly impact staff time. Furthermore, the District Principal provided a walkthrough of the tracking spreadsheets used for investigations and grievances, which appeared comprehensive and well-structured, containing all the necessary information for efficient review and follow-up.

Senior HRS leadership and staff also confirmed that the department maintains a living document titled *Essential Duties Document*, which outlines key processes. This document is regularly updated as processes evolve to ensure it remains current and accurate.

Regarding the one outstanding recommendation, the HR SO explained that the initial suggestion to implement a formal exit interview process was intended to address concerns related to high staff turnover. As risk has decreased significantly since Deloitte's initial review, senior HRS leadership has opted not to proceed with this recommendation.

We believe that a formal exit interview process remains a valuable HR tool. It can provide meaningful insights into the reasons behind employee departures, support efforts to enhance employee retention, and help foster a culture of open communication. For these reasons, we recommend that senior leadership continue to give consideration regarding implementing an exit interview process as a proactive measure to continuously strengthen organizational health and employee engagement.

Technology

Deloitte Observation	The transition to Atrieve, in addition to other pressures to the department in the past year, has surfaced gaps in data (i.e., missing and inaccurate data in HRIS), staff knowledge, and inefficiencies due to manual work.			
S. No	**Recommendation**	**Timeline to Implement**	**Priority/ Impact**	**Implementation Status**
1	Conduct a one-time reconciliation of data sources and conduct regular controls	ST (0-6M)	High	Implemented
2	Develop change audit document to record all Atrieve changes	ST (0-6M)	High	Implemented
3	Invest in technology to digitize personnel files and update files where possible	LT (6M-2Y)	Low	Not Implemented
4	Engage with select school administrators to co-create a change management plan for Our Dock	LT (6M-2Y)	Medium	Implemented

Implementation Commentary

HRS staff informed us that a reconciliation for Secondary School data and CUPE has been completed following the issuance of the audit report. This process involved reconciling data from different spreadsheets and the SDS ERP system. Staff also reported that ongoing internal checks and audits of their work are being conducted by other team members within the department. The District Principal shared a document identifying specific auditing tasks assigned to selected individuals. While this document currently exists separately, we recommend formalizing the department's overall auditing process by incorporating it into the Essential Duties Document for consistency and oversight.

Additionally, the HRIS and Benefits Officer indicated that they share a weekly report outlining changes made within the Atrieve system. This report is regularly distributed to Payroll, IT and other relevant HRS staff to ensure transparency and accuracy.

The HR SO also noted that the HRS team has redesigned the HRS components of *Our Dock* and provided Atrieve system training to school administrators. Furthermore, additional reports have been developed and made available on the Administrators' Dashboards within the Atrieve system. According to staff feedback, this has led to increased use of both Atrieve and Our Dock by stakeholders, resulting in a noticeable reduction in complaints and operational issues. Based on our high-level review, *Our Dock* appears to be accessible, user-friendly, and effectively organized.

The one recommendation that remains outstanding is the digitization of personnel files. The HR SO explained that this recommendation was declined during the audit, as digitizing personnel files would require significant time and resources. While it may be considered as a long-term initiative, it is not currently feasible. However, it was noted that an automatic update feature for teaching experience

records of permanent teachers has been successfully incorporated into the Atrieve system — representing a small, positive step toward modernizing aspects of personnel record management.

Conclusion

The Human Resource Services (HRS) department has made substantial progress in addressing the recommendations outlined in the audit report, successfully implementing **21 out of 24 recommendations** across five key categories: Organization Structure, Organizational Culture, Resource Allocation, Policy & Process, and Technology.

The department's efforts in restructuring leadership roles, enhancing system capabilities, and refining internal processes have significantly improved operational efficiency, role clarity, and workload distribution. Culturally, HRS leadership has fostered a more open, communicative, and collaborative work environment, as evidenced by staff feedback indicating confidence in the current avenues for dialogue and engagement.

From a policy and process standpoint, HRS has effectively leveraged cross-departmental collaboration to resolve system-related challenges and improve operational transparency through documented procedures. Technologically, the department has completed several critical system reconciliations and introduced new reporting functionalities and dashboard enhancements, resulting in improved data integrity and reduced operational issues.

In summary, the HRS department has demonstrated strong commitment and meaningful progress in enhancing its operational structure, culture, and service delivery. By addressing the remaining recommendations — notably the formal documentation of job descriptions, documented absence coverage plan for HRS staff, formalization of auditing process, and reconsideration of an exit interview program — the department will be well-positioned to further strengthen its capacity, resilience, and employee experience.

Limitations on Report Use

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Sept 2025

INTERNAL AUDIT TEAM

Barrie Region

Risk Based Audit Plan (RBAP)

ANNUAL AND MULTI-YEAR INTERNAL AUDIT PLAN 2025-2027

TRILLIUM LAKELANDS DISTRICT SCHOOL BOARD

Submitted by:

Jeff Henderson
Regional Internal Audit Manager

INTERNAL AUDIT TEAM
Barrie Region

Contents

1. Purpose

This Risk-Based Audit Plan (RBAP, also referred to as the Plan) was developed by the Barrie Regional Internal Audit Team (RIAT), in collaboration with TLDSB for the 2025-2026 to 2026-2027 fiscal years to provide a roadmap of audit work planned during this period. The two-year plan is updated annually to reflect emerging risks and changing school board priorities. Considering the level of priority given to the various risks in the current fiscal year, items from the previous year's plan could be removed, postponed or substituted to accommodate audit work that provides more value to the school board.

This plan includes details on the development approach and the DSBs management strategies, themes and processes that have been selected for conducting internal audit engagements over the next two years. The Plan is developed in accordance with Ontario Regulation 361/10 Division 9 (3) and the Internal Audit Mandate as well as the Institute of Internal Auditors' International Professional Practice Framework (IPPF). The Plan and any major adjustments should be reviewed by the Audit Committee and recommended for approval by resolution of the Board.

2. RBAP Development Process

Each year, the RIAT, with the support of management, prepares an annual update of the two-year risk-based plan, which sets out priorities for internal audit. The list of engagements in Appendix B will stem from the identification of key risks that could potentially prevent the Board from achieving its strategic and operational objectives. This planning process ensures that internal audit activities are timely and provide the highest possible value to committee members and school board management. To do this, the Plan must be aligned with the board's assessment of risks, its needs, challenges and operating environment.

The risk-based planning process leverages a risk assessment in relation to the school board's key business processes illustrated in Appendix A. The set of processes or areas identified in this document constitutes the universe of auditable entities (or school board audit universe), which contribute to the achievement of the strategic or operational objectives of the school board. During our annual update, these processes are subject to an evaluation exercise to determine if risks within these entities are deemed priorities (based on the value added from performing an engagement), which in turn helps to identify audit projects for the coming years.

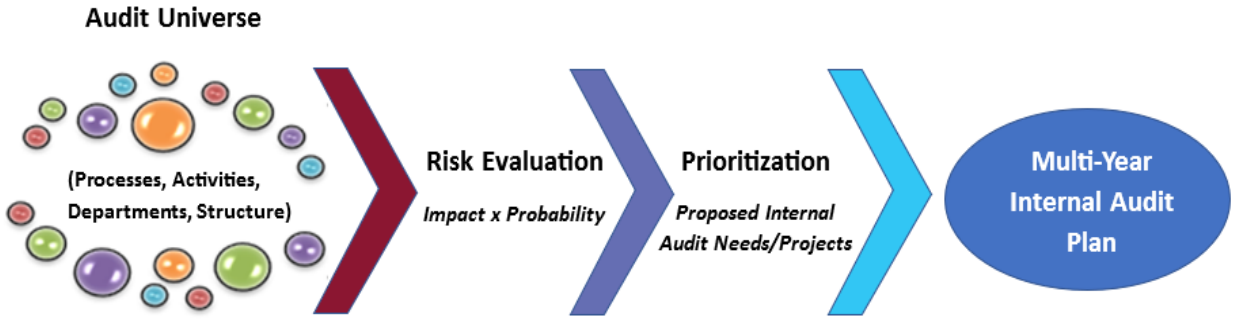
The risk prioritization exercise is to be conducted with managers and executives representing key business areas of the school board. The objective is to obtain opinions and assessments on risks, proposed audit projects, current and future challenges as well as any upcoming major projects or system implementations. The RIAT recommends that school board RBAPs be aligned with the results of school boards' future application of a strategic risk management framework (methodology). At TLDSB results from the operationalized risk assessment will be considered and the Audit Universe will be updated to align with the board's risk management framework, including the wording of its business processes, the completed inventory of risks and the assessments of priorities and rankings.

Additional criteria are factored by RIAT in selecting specific audit projects detailed in *Appendix B* and proposed in this two-year plan, including:

- The scope and results of previous audits;

- Possible incidents, frauds and/or lack of internal controls;
- Management priorities and/or requests;
- Sources of external assurance expected during the period other than internal audit (e.g. external auditors, Auditor General of Ontario, MOE reviews, Ombudsman, etc.);
- Topics of common interest that have been prioritized by multiple school boards in the region;
- Reduction in areas targeted by successive audits;
- Opportunities for improvement as well as legal/regulatory or other obligations;
- Resources available to the Regional Internal Audit team; and
- The capacity of the school board and the impacts on business areas taken in a multi-year context.

The RBAP focuses on projects planned for the next two years, as projects for future years will be reassessed annually to reflect changes in school board priorities. The following diagram summarizes the key steps in the RBAP development process.



The results, at the time of the development of the Plan, are presented on the following pages and detailed in the appendices.

The objectives of the Plan are to:

- Identify internal audit priorities, to ensure that they align with the goals of the school board and are consistent with the approved internal audit mandate;
- Determine internal audit priorities based on an assessment of risks that may impact the school board;
- Establish the audit program and schedule necessary to provide the Audit Committee with the necessary information to properly advise the Board on the control, risk management and governance processes;
- Share and coordinate activities with other relevant internal and external insurance service providers to ensure adequate coverage and minimize duplication of effort; and
- Present the Plan and internal audit resource requirements to the Audit Committee and the Board for review and approval, respectively.

3. Planning Outcome

a. Internal Audit

The Mandate of the internal audit function is to provide independent and objective assurance and consulting services designed to add value and improve the operations of the school board. It helps the board achieve its goals by providing a disciplined and systematic approach to evaluating and improving effectiveness of:

- Control processes, systems and practices;
- Risk management processes and practices; and
- Governance processes.

The scope of the regional internal audit function's work is to determine whether the internal control, risk management and governance processes, as designed and implemented by management, are adequate and operate in a manner that ensures that:

- Risks are properly identified and managed;
- There is interaction with various governance groups as required;
- There is sufficient, accurate, reliable and timely financial and operational information;
- Activities are carried out and actions are taken in accordance with applicable policies, standards, procedures, laws and regulations;
- Resources are acquired economically, used efficiently and adequately protected;
- Programs, plans and objectives are achieved;
- Quality and continuous improvement be promoted in the school board's monitoring process;
- Significant legislative or regulatory issues affecting the school board be duly recognized and addressed; and
- Where opportunities to improve control, risk management and governance processes are identified during audits, they will be communicated to the appropriate level of management.

Appendix B lists the internal audit projects identified as priorities for the next two years. The objective and preliminary scope of each project and the estimated timelines are subject to change.

i. Horizontal Audit

The RIAT may conduct horizontal audit projects across member boards of the Barrie Region to take advantage of economies of scale resulting from centralized knowledge and expertise, minimizing the engagement cost and length per board.

ii. Continuous Monitoring

The RIAT may have the opportunity to provide ongoing internal audit capacity associated with the increased use of computer-assisted audit techniques, and to support its current assurance delivery and support for the responsibilities of the school board administration (towards financial oversight, internal control and compliance with requirements from various sources).

In addition to providing reasonable assurance on the control of operations based on the individualized needs of Barrie Region school boards, such ongoing audit projects would help proactively identify risk areas and potential control deficiencies within the school board, help management improve controls and manage risks. and identify opportunities for value for money.

Ongoing audit work would be conducted in accordance with IPPF, using a structured approach, and targeting audit projects included in the Plan. Each ongoing audit project would provide reasonable assurance on an ongoing basis that the processes audited have adequate and sufficient key controls. The outcome of this work would be reported annually on the various processes reviewed.

b. Other Advisory Services

In addition to conducting audit engagements, the RIAT provides independent advisory services when requested by management. For example, these services may include participating in or coordinating special projects, researching and analyzing information or options considered, advising on new processes, sharing information on topics and trends common to school boards, providing training to various audiences, or presentations on topics of interest.

c. Sources of External Assurance

i. Financial Results

The Ontario Ministry of Education requests that financial statements be submitted in November for the school year ending August 31. The audit of the consolidated financial statements of the school board for the fiscal year ending August 31, 2025 will take place during the year 2025-2026 and will be conducted by BDO Canada LLP.

The RIAT may occasionally be called upon to support the external auditor in their annual audit of the financial statements by providing information, conducting certain audit procedures, or coordinating reviews in certain areas where work may intersect.

ii. Central Agencies and Expert Services

The Board may from time to time be subject to audits, examinations or inspections and investigations imposed on it by central agencies and authorities.

When these projects are planned, the nature and extent of these projects are considered by the RIAT during the annual planning exercise, but also throughout the year and where appropriate, the Plan is modified to reflect the impact of this work, with the goal of reducing duplication of audited topics and duplication of effort.

To date, no such project has been brought to the attention of the RIAT for the year 2025-2026.

d. Follow-up on Previous Audit Recommendations

In accordance with the International Standards for the Professional Practice of Internal Auditing, RIAT *"must establish a follow-up process to monitor and ensure that management actions have been effectively implemented or that senior management has accepted the risk of not taking action"*. In addition, when the RIAM *“concludes that management has accepted a level of risk that may be*

unacceptable to the organization, he or she should discuss the matter with senior management and if the issue has not been resolved, he or she should refer the matter to the Board."

The RIAT follow-up process is carried out in two steps:

1. Self-assessment of the implementation of recommendations by members of management responsible for implementing the action plan of previous audits; and,
2. Validation activities including interviews, review of supporting evidence, and risk-based analysis or testing to assess the sufficiency of the measures deployed in relation to the significance of the risks concerned.

Management and the RIAT may choose to report to the Audit Committee periodically on the status of its implementation of the action plans, other than at the time of RIAT follow-up reports.

e. Barrie RIAT Financial Resources and use of Third Parties

The operating budget for the Barrie RIAT to provide services for all nine school boards is prescribed according to the formula of the Ontario Ministry of Education Core Education Funding and is equivalent to approximately $970,000 for the year 2025-2026. Of this amount, $150,000 is earmarked for third party consultants/contractors to assist with audit projects or to provide expertise that is not feasible to maintain through full-time staffing.

Based on the annual budget, an estimate of the total available resource capacity was determined and allocated to planned activities for the Barrie Region's 9 school boards using measures based on risk profiles, our assessment of priorities and regular meetings with management.

Appendix A – Audit Universe

Auditable Entities		
Board Wide Entity		
Strategic Planning	Monitoring and Reporting	Risk Management
Governance		Stakeholder Management
Instruction and Schools		
Enrolment and Attendance	Program Delivery	Student Equity, Inclusiveness and Well-Being
Business Services		
Financial Management	Business Controls Management	Transportation
Human Resources		
Attendance Management	Recruitment and Retention	Staff Equity, Inclusiveness and Well-Being
Information Technology		
Information Management	IT Infrastructure	IT Security
Facilities		
Facility Forecasting	Facility Management and Maintenance	Construction and Capital

INTERNAL AUDIT TEAM
Barrie Region

Appendix B – Proposed Internal Audit Plan 2025-2027

2025-2026	**A** = Assurance/Compliance **C** = Consulting/Advisory **F**= follow-up		
Type	**Audit Entities**	**Objective and scope**	**Timelines**
C	Strategic Planning/ Recruitment and Retention/Financial Management	School Board Administrative Fund: Resource Allocation – Multi-Regional Analysis Description: This project includes an analysis of corporate staffing using provincial data and gathered structure/context across comparator school boards (multi-region approach). The objective of this audit engagement is to conduct a staffing benchmarking review for board-based staff funded through the School Board Administration Fund under provincial Core Education Funding. This exercise will evaluate and compare staffing levels, organizational structures, and key staffing metrics across boards to identify trends, variances, and opportunities for operational efficiencies and alignment with sector best practices. The review will include all school boards within the Barrie Region and most boards within the Ontario East Region, providing sufficient coverage for meaningful and comparable analysis.	Fall/Winter 2025
A	Enrolment and Attendance/Financial Management	Continuing Education Program Review Description: The objective of the review is to provide management with a fair, independent, and objective assessment of the compliance with internal and external policies and procedures relevant to the continuing education program. In addition to an evaluation of the effectiveness and efficiency of program delivery and the identification of risks and opportunities.	Winter 2026
C	Ad hoc needs	Consulting support Depending on ad hoc needs (Support related to International Student Report review with new process owners, etc.)	Ad Hoc
F	Various services	Follow-ups (previous audits) Follow-up on the implementation of planned action plans in response to recommendations from previous audits conducted by RIAT according to established timelines.	Ad Hoc

2026-2027	**A** = Assurance/Compliance **C** = Consulting/Advisory **F**= follow-up		
Type	**Audit Entity**	**Objective and scope**	**Timelines**
A	Student Equity, Inclusiveness and Well-Being	Special Education – Implementation of Safey Plan Description: The objective of this review is to assess the adequacy of processes for developing, reviewing, and discontinuing Student Safety Plans for exceptional students, and to determine whether these processes comply with ministry guidelines and any identified best practices.	Fall 2026 Winter 2027
F	Construction and Capital/ Business Controls Management	Prompt Payment (Construction Act) Audit Follow-up Assessment Description: The objective of the audit is to provide management with a fair, independent, and objective assessment of the implementation status of the Prompt Payment – Construction Act Audit recommendations conducted by RIAT in 2022/2023.	Winter/ Spring 2027
C	Ad hoc needs	Consulting support Depending on ad hoc needs (for example, refresher session).	Ad Hoc
F	Various services	Follow-ups (previous audits) Follow-up on the implementation of planned action plans in response to recommendations from previous audits conducted by RIAT, according to established timelines.	Ad Hoc

Audit Committee Self-Assessment

The following questionnaire will assist in the self-assessment of the audit committee's (AC) performance. The questionnaire should take less than 30 minutes to complete. When completing the performance evaluation, you may wish to consider the following process:

- Select a coordinator (perhaps the chair of the AC) and establish a timeline for the process.
- You may consider asking individuals who interact with the audit committee members (Regional Internal Audit Manager, Chair of the Board of Trustees, etc.) to also complete the assessment.
- Ask each audit committee member to complete an evaluation by selecting the appropriate response below.
- Consolidate the results into a summarized document for discussion and review by the committee.

If the answer is "Yes" for some criteria and "No" for others, check the box "No" and include comments for those criteria that were not met below each category.

1. COMPOSITION	*Yes*	*No*
• Has appropriately qualified members • Has appropriate sector knowledge and diversity of experiences and backgrounds • Demonstrates integrity, credibility, trustworthiness, active participation, an ability to handle conflict constructively, strong interpersonal skills, and the willingness to address issues proactively • Meets all applicable independence and conflict of interest requirements • Participates in continuing education programs for existing members and/or orientation programs for new members	☐	☐
Comments:		

2. PROCESSES AND PROCEDURES	*Yes*	*No*
Meetings contain the following: • Adequate minutes and report of proceedings to the Board of Trustees • Quorum • Well prepared members • Conducted effectively, with sufficient time spent on significant or emerging issues • Respect the line between oversight and management • Separate (in camera) sessions with management, internal and external auditors as required • Recommendations for the Board of Trustees to adopt and/or approve • Feedback to the Board of Trustees regarding their interactions with senior management, internal audit and external audit	☐	☐
Meetings are appropriately planned/coordinated due to the following: • Preparation of an annual calendar to guide meeting discussions • Agenda and related materials are circulated in advance of meetings • Held with enough frequency to fulfill the audit committee's duties • Encouragement from the audit committee chair for agenda items from board members, management, the internal auditors, and the external auditors • Written materials provided to/and from the audit committee are relevant and concise	☐	☐
An annual self-assessment is conducted and presented to the Board of Trustees	☐	☐
Comments:		

3. UNDERSTANDING OF THE BOARD, INCLUDING RISKS	*Yes*	*No*
• Has general knowledge about operating risks and risk appetite of the Board of Trustees (e.g. Regulatory requirements, Ministry of Education compliance rules, financing and liquidity needs, school board's reputation, senior management's capabilities, fraud control, school board pressures such as "tone at the top") • Reviews the process implemented by management to effectively identify and assess significant risks, and assessed the steps taken to control such risks • Reviews the Regional Internal Audit Team's risk assessment and understands the identified risks • Considers the school board's performance versus that of comparable school boards in a manner that enhances risk oversight (particularly where significant differences are noted) • Takes appropriate action (such as requesting and overseeing special investigations) where information was received that would lead you to believe that a fraudulent or unusual activity has taken place	☐	☐
Comments:		

4. OVERSIGHT OF FINANCIAL REPORTING PROCESS, INCLUDING INTERNAL CONTROLS	*Yes*	*No*
Reviews the financial statements for the following: • Completeness and accuracy • Significant accounting policies followed by the board • Quality, appropriateness and transparency of note disclosures • Identification of related-party transactions • Adjustments to the statements that resulted from the external audit • Recommendation to the Board of Trustees for their approval	☐	☐
• Is consulted when management is seeking a second opinion or disagrees with the external auditor on an accounting or auditing matter. In the case of a disagreement, the audit committee leads the parties toward resolution • Receives sufficient information to assess and understand management's process for evaluating the school board's system of internal controls (environment, risk assessment, information system, control activities, monitoring) • Receives sufficient information to understand the internal control testing conducted by the internal auditors and the external auditors to assess the process for detecting internal control issues or fraud. Any significant deficiencies or material weaknesses that are identified are addressed, reviewed, and monitored by the audit committee • Recommends to the Board of Trustees that management takes action to achieve resolution when there are repeat comments from auditors, particularly those related to internal controls • Makes inquiries of the external auditors, internal auditors, and management on the depth of experience and sufficiency of the school board's accounting and finance staff	☐	☐
Comments:		

5. OVERSIGHT OF INTERNAL AUDIT AND EXTERNAL AUDIT FUNCTIONS:	*Yes*	*No*
Understands the coordination of work between the external and internal auditors and clearly articulates its expectations of each.	☐	☐
INTERNAL AUDIT: • Reviews the annual and multi-year internal audit plans and makes recommendations for adjustments when appropriate • Regularly reviews the internal audit function (e.g. independence, the mandate, activities, structure, budget, compliance with IIA standards and staffing) • The internal audit reporting lines established with the audit committee promote an atmosphere where significant issues that might involve management will be brought to the attention of the audit committee • Ensures that there are no unjustified restrictions or limitations on the scope of any internal audit • Reviews significant internal audit findings, management's action plans to address these findings and the status of action plans presented in earlier meetings	☐	☐
Comments:		
EXTERNAL AUDIT: • Reviews the annual external audit plan and provides recommendations, as necessary • Oversees the role of the external auditors from selection to termination and has an effective process to evaluate their independence, qualifications and performance • Reviews management's representation letters to the external auditors, including making inquiries about any difficulties in obtaining them • Reviews significant external audit findings, management's action plans and the status of action plans presented in earlier meetings • Reviews and makes recommendations to the board on the audit fees paid to the external auditors • Reviews other professional services that relate to financial reporting (e.g., consulting, legal, and tax strategy services) provided by outside consultants • Recommends to the Board of Trustees and oversees a policy regarding the permissible (audit and non-audit) services that the external auditors may perform and considers the scope of the non-audit services provided	☐	☐
Comments:		

6. ETHICS, COMPLIANCE & MONITORING	*Yes*	*No*
• Reviews the school board's system for monitoring compliance and reviews any action taken by the board to address non-compliance (compliance with regulatory agencies, Ministry of Education, etc.) • Performs an adequate review of any findings of examinations by regulatory agencies or the Ministry of Education • Reviews management's procedures for enforcing the school board's code of conduct • Oversees the school board's whistleblower process and understands the procedures to prohibit retaliation against whistleblowers • Receives sufficient funding to fulfill its objectives and engage external parties for matters requiring external expertise	☐	☐
Comments:		

Trillium Lakelands District School Board
Finance and Administration Committee Report

Date: September 17, 2025
To: Audit Committee Members
Origin: Superintendent of Business
Subject: Annual Audit Committee Report

Purpose

To present the annual report on the TLDSB Audit committee activities.

Content

Committee Summary

The TLDSB audit committee is comprised of 5 members – three trustees and two community members. Meetings are held three times a year – in September, November and May. There is the ability to hold a meeting between November and May, if needed. In 2024/2025 meetings were held in a blended format allowing members to join remotely through Google Meet or in person at an education centre.

Audit Committee Membership and Attendance

One community member seat continues to sit vacant despite the various methods of searching for a new member. The current members are as follows:

- Louise Clodd – Chair
- Bruce Reain – Trustee
- Colleen Wilcox – Trustee
- Brenda Gefucia – Community Member
- Cristine Prattas – Community Member

Both the external and internal audit staff are also part of the Committee.

One Community Member was recruited between the November and May meetings during this year. All members attended all meetings throughout the year and are independent in accordance with Provision 3.(1) and 3.(2) of the Ministry regulations; with the exception of the new member, who attended only the May meeting.

External Auditors

The external auditors, BDO Dunwoody LLP (now MNP), presented the scope and extent of their work to the Committee for approval. The Committee reviewed all audit documents and passed a motion of approval at the November 12, 2024 Audit Committee meeting.

The external auditors confirmed their independence in a letter provided to the Board, dated September 18, 2024.

Regional Internal Audit Team (RIAT)

The RIAT set forth 2 projects for the year at the September 2024 Audit Committee meeting – Risk Prioritization and Department Level Evaluation and HR Audit Follow-up Audit. RIAT also provided professional development training to the finance department with an inhouse presentation about audit concepts, phrases and the important of financial statement auditing.

Committee Summary of Work

- Receive RIAT audit update reports regularly throughout the year
- Reviewed the financial statements and received a report from the external auditors about the statements
- Approved the approach and scope of the audit work to be undertaken by the auditors (both internal and external)
- Received assurance from the auditors regarding their independence
- Performed a self-assessment as per the Ministry template

Action

That the Audit Committee's audit report dated September 17, 2025, be received by the Board as approved and be submitted to the Ministry of Education to meet annual reporting requirements.