

# AUDIT COMMITTEE REGULAR MEETING Open (Public) Session

**AGENDA**  
**November 17, 2020**

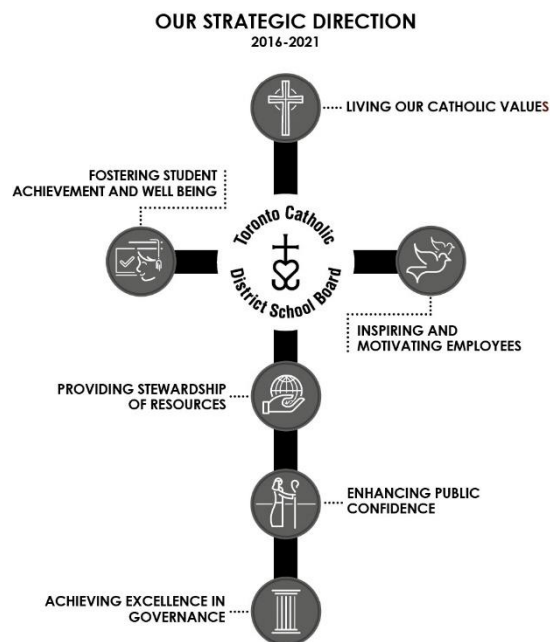
**Angela Kennedy, Chair**

**Michael Del Grande**

**Daniel Di Giorgio**

**Nancy Borges**

**Ryan Singh**



## **MISSION**

*The Toronto Catholic District School Board is an inclusive learning community uniting home, parish and school and rooted in the love of Christ.*

*We educate students to grow in grace and knowledge to lead lives of faith, hope and charity.*

## **VISION**

*At Toronto Catholic we transform the world through witness, faith, innovation and action.*

**Recording Secretary: Sophia Harris, 416-222-8282 Ext. 2293**

**Assistant Recording Secretary: Skeeter Hinds-Barnett, 416-222-8282 Ext. 2298**

**Assistant Recording Secretary: Sarah Pellegrini, 416-222-8282 Ext. 2207**

**Dr. Brendan Browne**  
**Director of Education**

**Joseph Martino**  
**Chair of the Board**

## **Summary of Terms of Reference for Audit Committee**

**The Audit Committee shall have responsibility for considering matters pertaining to:**

**(1) Related to the Board's financial reporting process:**

1. To review with the Director of Education, a senior business official and the External Auditor the Board's financial statements, the results of an annual external audit
2. To review the Board's annual financial statements and consider whether they are complete, are consistent with any information known to the Audit Committee members and reflect accounting principles applicable to the Board.
3. To ask the External Auditor about any other relevant issues.

**(2) Related to the Board's internal controls:**

1. To review the overall effectiveness of the Board's internal controls.
2. To review the scope of the Internal and External auditor's reviews of the Board's internal controls, any significant findings and recommendations by the Internal and External Auditors and the responses of the Board's staff to those findings and recommendations.
3. To discuss with the Board's officials the Board's significant financial risks and the measures the officials have taken to monitor and manage these risks.

**(3) Related to the Board's Internal Auditor:**

1. To review the Internal Auditor's mandate, activities, staffing and organizational structure with the Director of Education, a senior business official and the Internal Auditor.
2. To make recommendations to the Board on the content of annual or multi-year internal audit plans and on all proposed major changes to plans.
3. To ensure there are no unjustified restrictions or limitations on the scope of the annual internal audit.
4. To review at least once in each fiscal year the performance of the Internal Auditor and provide the Board with comments regarding his or her performance.
5. To review the effectiveness of the Internal Auditor, including the Internal Auditor's compliance with the document International Standards for the Professional Practice of internal Auditing, as amended from time to time, published by The Institute of Internal Auditors and available on its website.
6. To meet on a regular basis with the Internal Auditor to discuss any matters that the Audit Committee or Internal Auditor believes should be discussed.

**(4) Related to the Board's External Auditor:**

1. To review at least once in each fiscal year the performance of the External Auditor and make recommendations to the Board on the appointment, replacement or dismissal of the External Auditor and on the fee and fee adjustment for the External Auditor.

2. To review the External Auditor's audit plan and confirm the independence of the External Auditor.
3. To meet on a regular basis with the External Auditor to discuss any matters that the Audit Committee or the External Auditor believes should be discussed.

**(5) Related to the Board's compliance matters:**

1. To review the effectiveness of the Board's system for monitoring compliance with legislative requirements and with the Board's policies and procedures, and where there have been instances of non-compliance, to review any investigation or action taken by the Board's Director of Education, supervisory officers or other persons employed in management positions to address the non-compliance.
2. To obtain regular updates from the Director of Education, supervisory officers and Legal Counsel regarding compliance matters and that all statutory requirements have been met.

**(6) Related to the Board's risk management:**

1. To ask the Board's Director of Education, a senior business official, the Internal Auditor and the External Auditor about significant risks, to review the Board's policies for risk assessment and risk management and to assess the steps the Director of Education and a senior business official have taken to manage such risks, including the adequacy of insurance for those risks.
2. To initiate and oversee investigations into auditing matters, internal financial controls and allegations of inappropriate or illegal financial dealing.

**(7) Related to reporting to the Board:**

1. To report to the Board annually, and at any other time that the Board may require, on the committee's performance of its duties.

**(8) Related to website maintenance:**

1. To make all reasonable efforts to ensure that a copy of Ontario Regulation 361/10 is posted on the Board's website.

## **LAND ACKNOWLEDGEMENT**

Out of our deep respect for Indigenous peoples in Canada, we acknowledge that all Toronto Catholic District School Board properties are situated upon traditional territories. The territories include the Wendat, the Anishinabek (a-ni-shna-bek) Nation, the Haudenosaunee (hoh-Dee-noh-Shoh-nee) Confederacy, and the Mississaugas of the Credit First Nations. We also recognize the contributions and enduring presence of all First Nations, Métis, and Inuit people in Ontario and the rest of Canada.

Nous tenons d'abord à souligner que toutes les écoles du conseil TCDSB se situent sur des territoires traditionnels. Ces territoires comprennent ceux des Wendats, de la Nation Anishinabek, de la Confédération de Haudenosaunee, des Mississaugas of the Credit First Nations. Nous voudrions également reconnaître la pérennité de la présence des peuples des Premières Nations, des Métis et des Inuits sur ces terres en Ontario et partout dans le Canada.

## OUR MISSION

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# AGENDA THE SPECIAL MEETING OF THE AUDIT COMMITTEE

## PUBLIC SESSION

Tuesday, November 17, 2020

6:30 P.M.

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|   | Pages |
|---|-------|
| 1. Call to Order  |       |
| 2. Opening Prayer   |       |
| 3. Land Acknowledgement   |       |
| 4. Roll Call & Apologies  |       |
| 5. Approval of the Agenda   |       |
| 6. Declarations of Interest   |       |
| 7. Approval & Signing of the Minutes of the Meeting held September 30, 2020 for Public Session.     | 1 - 8 |
| 8. Delegations  |       |
| 9. Presentation   |       |
| 9.a. Paula Hatt, presenting the Toronto and Area Regional Internal Audit Team (Refer to Item 14a)   |       |
| 9.b. Paula Hatt, representing the Toronto and Area Regional Internal Audit Team (Refer to Item 14b) |       |

|   |         |
|---|---------|
| <b>10. Notices of Motion</b>  |         |
| <b>11. Consent and Review</b>   |         |
| <b>12. Unfinished Business</b>  |         |
| <b>13. Matters referred/deferred</b>  |         |
| <b>14. Staff Reports</b>  |         |
| 14.a. Paula Hatt, representing the Toronto and Area Regional Internal Audit Team (RIAT), regarding the RIAT Update (Refer to Item 9a)                                 | 9 - 12  |
| 14.b. Paula Hatt, representing the Toronto and Area Regional Internal Audit Team (RIAT), regarding the RIAT Records Management and Privacy Audit Report (Refer to 9b) | 13 - 74 |
| 14.c. Audit Committee Community Members Assessment (Recommendation)   | 75 - 80 |
| 14.d. 2019-20 Annual Report of the Audit Committee (Recommendation)   | 81 - 96 |
| 14.e. Audit Committee Annual Agenda/Checklist   | 97      |
| <b>15. Listing of Communication</b>   |         |
| <b>16. Inquiries and Miscellaneous</b>  |         |
| 16.a. Audit Committee Meeting Dates   |         |
| Proposed: January 27, 2021 (Wednesday)  |         |
| Proposed: April 7, 2021 (Wednesday)   |         |
| Proposed: May 26, 2021 (Wednesday)  |         |
| Proposed: September 29, 2021 (Wednesday)  |         |
| Proposed: November 16, 2021 (Tuesday)   |         |
| <b>17. Updating of Pending List</b>   | 98      |
| <b>18. Closing Prayer</b>   |         |

## 19. Adjournment

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# **MINUTES OF THE REGULAR VIRTUAL MEETING OF THE AUDIT COMMITTEE OPEN (PUBLIC) SESSION**

**HELD WEDNESDAY, SEPTEMBER 30, 2020**

**Trustees:** A. Kennedy, Chair  
M. Del Grande  
D. Di Giorgio

**Non-Voting Trustees:** J. Martino

**External Members:** N. Borges  
R. Singh

**Staff:** B. Browne  
L. Noronha  
M. Eldridge  
P. Matthews  
P. De Cock  
D. Bilenduke  
D. De Souza  
C. Giambattista  
G. Sequeira  
  
S. Pellegrini, Acting Recording Secretary

**External Auditors:** T. Ferguson, Deloitte LLP  
P. Hatt, Toronto and Area Regional Internal Audit Team

## **5. Approval of the Agenda**

MOVED by Nancy Borges, seconded by Ryan Singh, that the Agenda be approved.

On the Vote taken, the Motion was declared



CARRIED

**6. Declarations of Interest**

There were none.

**7. Approval & Signing of the Minutes of the Previous Meeting**

MOVED by Trustee Del Grande, seconded by Nancy Borges, that the Minutes of the Meeting held June 22, 2020 be approved.

On the Vote taken, the Motion was declared

CARRIED

Trustee Di Giorgio joined the virtual meeting at 6:48 pm.

Dr. Brendan Browne was introduced as the new Director of Education.

**9. Presentation**

MOVED by Trustee Del Grande, seconded by Ryan Singh, that Item 9a) be adopted as follows:

- 9a) Paula Hatt, representing the Toronto and Area Regional Internal Audit Team (RIAT) received.**

On the Vote taken, the Motion was declared

CARRIED

MOVED by Nancy Borges, seconded by Ryan Singh, that 9b) be adopted as follows:

- 9b) Trevor Ferguson and Scott Finkel, representing Deloitte LLP** received.

On the Vote taken, the Motion was declared

CARRIED

MOVED by Trustee Del Grande, seconded by Ryan Singh, that Item 14a) be adopted as follows:

**14. Staff Reports**

- 14a) Paula Hatt, representing the Toronto and Area Regional Internal Audit Team, regarding the Regional Internal Audit Team Update** received.

On the Vote taken, the Motion was declared

CARRIED

MOVED by Trustee Del Grande, seconded by Trustee Di Giorgio, that Item 14b) be adopted as follows:

- 14b) Trevor Ferguson and Scott Finkell, representing Deloitte LLP, regarding the 2020 Audit Service Plan** received and that the Audit Committee recommend to Board that Staff include in the notes of the financial statements the impact of COVID-19 financial considerations for 2019-2020 and 2020-2021.

MOVED IN AMENDMENT by Ryan Singh, seconded by Trustee Kennedy,

that with revisal, that the Toronto Catholic District School Board (TCDSB) will comply with the Public Sector Accounting Standards.

On the Vote taken, the Amendment was declared

CARRIED

On the Vote taken, the Motion, as amended was declared

CARRIED

MOVED by Trustee Del Grande, seconded by Nancy Borges, that the meeting resolve into TRIPLE PRIVATE Session.

On the Vote taken, the Motion was declared

CARRIED

The meeting resumed with Trustee Kennedy in the Chair.

The attendance list of Committee members remained unchanged.

MOVED by Trustee Del Grande, seconded by Trustee Di Giorgio, that Item 14c) be adopted as follows:

- 14c) Audit Committee Non-Board Community Members' Term of Office** that the Audit Committee advertise that the two Non-Board Community Member positions on the Audit Committee are vacant as of February 2021.

MOVED IN AMENDMENT by Trustee Del Grande, seconded by Trustee Di Giorgio, that Staff organize a process whereby the Audit Committee members would be able to provide a formal feedback to Non-Board Community Members' on the Audit Committee.

On the Vote taken, the Amendment was declared

CARRIED

Nancy Borges and Ryan Singh recused themselves from the vote.

On the Vote taken, the Motion, as amended was declared

CARRIED

Nancy Borges and Ryan Singh recused themselves from the vote.

MOVED by Trustee Del Grande, seconded by Trustee Di Giorgio, that Item 14d) be adopted as follows:

- 14d) 2019-2020 Third Quarter Financial Status Update** received and that the Audit Committee recommend to Board that Staff provide the Board with the process on recovering any devices that were provided on loan for remote learning to students who are no longer students of the Toronto Catholic District School Board (TCDSB).

On the Vote taken, Motion was declared

CARRIED

MOVED by Nancy Borges, seconded by Ryan Singh, that Item 14e) be adopted as follows:

**14e) Audit Committee Annual Agenda/Checklist** received.

MOVED IN AMENDMENT by Ryan Singh, seconded by Nancy Borges, that the Enterprise Risk Management Item be moved to the November 17, 2020 Audit Committee Meeting.

On the Vote taken, the Amendment was declared

CARRIED

On the Vote taken, the Motion, as amended was declared

CARRIED

**16. Inquiries and Miscellaneous**

MOVED by Ryan Singh, seconded by Nancy Borges, that Item 16a) be adopted as follows:

**16a) Toronto District School Board (TDSB) Follow-up Inquiry regarding, Collaborating on a Joint Toronto Catholic District School Board (TCDSB)/TDSB Transportation Audit List** received.

On the Vote taken, the Motion was declared

CARRIED

**17. Updating of Pending List**

MOVED by Nancy Borges, seconded by Ryan Singh, that Item 17a) be adopted as follows:

**17a) Pending List** received.

On the Vote taken, the Motion was declared

CARRIED

**19. Adjournment**

MOVED by Nancy Borges, seconded by Trustee Del Grande, that the meeting resolve into Closed (PRIVATE) Session.

On the Vote taken, the Motion was declared

CARRIED

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SECRETARY

CHAIR



# INTERNAL AUDIT TEAM

Toronto and Area Region

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## Status Update for Audit Committee: November 2020

Toronto Catholic District School Board

**Prepared by:**

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



## Audit Plan Update:

The following is the status of outstanding engagements included in the Toronto Catholic District School Board's 2018-19 Regional Internal Audit Plan.

| Audits   | Status   |
|--|--|
| IT Asset Management, including Student Device Distribution during COVID-19 | A response to the original report has been received. The RIAT is working with management to schedule meetings to complete the additional review of student device distribution during COVID-19. The results of this review will be issued together with the original report. |
| Records Management   | This engagement was outsourced to KPMG.<br><br>This report has been completed and issued and will be discussed at the November 2020 Audit Committee meeting.   |

The following is the status of engagements included in the Toronto Catholic District School Board's 2019-20 Regional Internal Audit Plan.

| <b>Audits</b>                          | <b>Status</b>  |
|--|--|
| Strategic Workforce Planning - Phase 1 | <p>Multiphase engagement to assist the Board with ensuring the right skill sets and staffing resources are in place. Key position review and other analysis as needed (i.e. job description and performance review processes).</p> <p>Fieldwork is currently underway for the first phase of this engagement. This first phase (consulting engagement) consists of a critical position analysis for the Capital Development and Asset Renewal, Planning and Development, and Business Services functional areas. The RIAT has developed a tool to help identify critical positions, which has been provided to management to obtain pertinent information on each position</p> |
| Usage of Schools Analysis              | <p>Analyze to identify optimal use of schools, including over the summer months. Analyze key data (i.e. cost vs. revenue). Assess current processes and controls and identify opportunities for greater efficiency and potential cost savings.</p> <p>Fieldwork for this engagement is substantially complete and the report has been drafted. The RIAT is in the process of scheduling a meeting with management to discuss the findings included in the draft report.</p>  |
| Follow-up Activities                   | <p>The RIAT is currently confirming with management the status of open audit findings from all RIAT reports previously issued to the Board. Future follow-up work will be selected based on the results of this update.</p>  |

## 2020-21 Audit Plan

The table below outlines the engagements included in the 2020-21 Audit Plan, agreed to by the Audit Committee in May 2019. Given an overall delay in the completion of the 2019-20 RIAT plan due to COVID-19, work on 2020-21 engagements is expected to begin in January 2021.

| Engagement                         | Preliminary Scope  |
|------------------------------------|--|
| Privacy Audit                      | Assess the current practices in place to protect sensitive information obtained by the school board, identifying areas for process improvements and minimization of risks. Sensitive information could include, but is not limited to, student and employee records. |
| Accounts Payable and Expense Audit | Assess controls in place and analyze accounts payable and expense data to identify potential issues and areas for process improvement (i.e. duplicate vendors, unusual payments).  |
| Follow-up                          | Follow-up work will be selected based on the status update of previous audit findings that is currently being obtained.  |



Toronto Catholic District School Board

## Records Management Audit Report

November 2020

Serving:  
**Toronto Catholic District School Board**

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KPMG's report are confidential and are intended solely for TCDSB internal use in this matter. This report is not intended for general use, circulation or publication and any use of KPMG's report for any purpose other than circulation within TCDSB without KPMG's prior written permission in each specific instance is prohibited and subject to the terms and conditions of the statement of work/engagement letter. KPMG assumes no responsibility or liability for any costs, damages, losses, liability or expenses incurred by anyone as a result of the circulation, reproduction or use of or reliance upon KPMG's reports, contrary to this paragraph. Additionally, analysis, guidance and observations outlined in this report are based on the documents, self-declarations and stakeholder interviews conducted during a predetermined period of time. Such guidance outlined in this report shall not to be considered or construed as a legal opinion, advice or judgment and TCDSB should consult and confer with its own legal counsel in this regard.

# Executive Summary

## Introduction

The Regional Internal Audit Team (“RIAT”) has engaged KPMG LLP (“KPMG”) to conduct an internal audit of select records management (“RM”) operational processes and controls related to employee records and the use of third-party learning applications and tools used in the classroom at the Toronto Catholic District School Board (“TCDSB”). The purpose of this report is to provide the TCDSB a greater understanding of their current RM environment as it relates to the management of employee records and how schools are implementing and using third-party learning applications and tools. This report will identify any operational gaps and risks that were observed as part of the audit process. It is also important to note the TCDSB plans to implement a revised records retention schedule in the future and KPMG will provide guidance on leading practices on how to roll out a records retention schedule as part of a separate deliverable. Concurrent RM audits were also conducted at the Peel District School Board and York Region District School Board with separate reports being provided to each of the respective school boards.

## Objectives and Scope

The objectives of this engagement are to:

- 1) Assess select processes and controls related to the creation, use, classification, storage, protection, retention, and disposition (i.e. the RM lifecycle) of employee records; and
- 2) Review the controls pertaining to the use of third-party learning applications and tools in the classroom.

The RM audit occurred from May 2019 to July 2019. While the focus is on RM lifecycle processes and controls, KPMG also identified associated privacy observations and risks as the collection and use of personal information impacts specific RM activities. This audit report provides observations, gaps against leading practices and organizational obligations, and provides recommendations to support risk remediation. In agreement with TCDSB management the scope of this audit includes:

- Assessing the current employee RM lifecycle process for a sample of employee record types;
- Identifying different types of employee records and understanding how they are being managed;
- Reviewing TCDSB RM-related policy documents to ensure current and appropriate;
- Reviewing TCDSB employee compliance to RM-related policies and requirements;

- Assessing how third-party learning applications and tools are being implemented and used in the classroom.

This RM audit does not include a review of:

- Costs or financial analysis related to recordkeeping activities;
- Comprehensive review of the technical design, configuration, and implementation of information technology (IT) tools or systems used to create and manage employee records;
- The technical configuration or design of third-party vendor services, tools and/or applications used to support the management of employee records; and
- Off-site record storage activities.

## **Overall Summary of Results**

Our engagement identified a number of areas where processes and controls can be improved. Improvements in these areas could lead to greater compliance, increased operational efficiencies, reduced risk, and cost savings to the TCDSB. Some of the key findings include:

- The overall absence of a RM operating framework, including insufficient:
  - Training and awareness;
  - Governance over employee records and associated RM controls;
  - Implementation of standardized procedures;
  - Guidance and oversight of RM activities (i.e. retention and disposition); and
  - Monitoring and reporting to demonstrate due diligence and compliance.
- A formal legal hold process has not been established. Due to the nature in which employee records can be subject to litigation, disciplinary or labor-related (e.g. grievances) matters, an auditable process needs to be in place to appropriately identify, preserve, and maintain records until matters are resolved.
- Electronic employee records are stored and managed in a decentralized manner that may not be compliant with leading practices. A review needs to be performed to ensure appropriate controls are applied to protect and manage employee records.
- An imaging standard has not been established. As a result, the current imaging process produces duplicate copies and versions of employee records to specific TCDSB departments.
- Schools are experiencing challenges in regards to the management of third-party learning applications and tools being used by their instructional staff. Schools are not certain as to what applications and tools are being used in the classroom or as to what student information is being shared and collected by third-party vendors.

- A number of draft forms, policies and procedures related to the identification, selection, and use of third-party learning applications and tools have been created but have not approved and/or implemented.

Please refer to the “Observations and Recommendations” section of this report for a full list of observations, risk, detailed analysis, and recommendations for improvement.



## Background

Due to the sensitive nature of employee records it is critical to understand how they are being created, managed, and stored in order to ensure appropriate access, use, and protection. Third-party learning applications and tools are growing in popularity and there is a need to review the processes and controls of how they are being implemented and used in the classroom. Over the years school boards have experienced the following with respect to the management of records:

- Increased use of electronic systems has increased the amount of employee records created and stored;
- Significant collection and storage of records and personal information about employees, which comes from multiple sources and is stored in multiple physical and electronic locations; and
- Heighted emphasis to comply with privacy legislation, security and data protection requirements.

### Audit Approach

Following our initial kick-off meeting with TCDSB stakeholders an audit approach was developed and agreed upon with management. The audit approach consists of gathering observations through a series of activities to understand how employee records are currently managed and how third-party learning applications and tools are being used at TCDSB. Following the information gathering activities, KPMG compared the observations gathered against the requirements identified in TCDSB RM-related policies, *Municipal Freedom of Information and Protection of Privacy Act* (“MFIPPA”), *Personal Health Information Protection Act* (“PHIPA”) and leading records and information management practices established by ARMA International (i.e. the *Generally Accepted Recordkeeping Principles*).<sup>1</sup>

The TCDSB RM audit approach includes:

1. Reviewing policies, procedures, and guidance documents created by TCDSB that support the management of employee records;
2. Collecting and reviewing a sample of employee records (i.e. 5 employee records from Principals, 7 from the Employee Relations team, and 12 from Superintendents);
3. Conducting information interviews with individuals that create, use, and manage employee records (including an on-site interview at 1 school);
4. Conducting information interviews with individuals that oversee, guide, and/or manage the use of third-party learning applications and tools within schools

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<sup>1</sup>ARMA International (formerly the Association of Records Managers and Administrators) is a not-for-profit professional association for records and information managers (“RIM”) and related industry practitioners and vendors. The association provides educational opportunities and educational publications covering the principles of records management. It also is known worldwide for its RIM standards and guidelines.

5. Administering two different RM surveys to select schools and stakeholders:
  - Survey 1 (received 2 responses): was issued to IT, HR, Superintendents, Principals and Legal team members that create and manage employee records; and
  - Survey 2 (received 5 responses): was issued to select schools to gather information on how these schools are monitoring and tracking the use of third-party learning applications and tools used within their classrooms.

Please refer to Appendix A for details of the RM audit approach.

## Observations and Recommendations

Our observations are grouped into the following areas:

- A. Employee Records
- B. Third-Party Learning Applications and Tools

### **Observations – Employee Records**

#### **A.1 Records Management Operating Framework**

The TCDSB has appointed a knowledgeable and experienced records manager to oversee organizational RM activities and privacy matters. In addition to their daily duties, the records manager and his two team members are responsible for responding to a steady flow of privacy matters, ad hoc information inquiries, and archival requests. Due to resourcing constraints an operational framework has not been established and implemented across the organization to support the effective and efficient management of records. There is little evidence of RM principles being routinely enforced and practiced at TCDSB as employee records are inconsistently managed by record owners. Internal controls to support the appropriate creation, protection, retention, and disposition are not in place. Compliance monitoring and reporting is not performed.

#### **Risk/Impact**

Without a RM operating framework there is an increased risk of non-compliance to privacy and organizational recordkeeping requirements as employee records are inconsistently managed across the school board. Due to the variety of ways in which employee records are managed this could lead to an increased risk of lost records, inaccurate information, inappropriate access and use of employee records, over-collection of personal information, and improper disposition.

#### **Recommendation**

**TCDSB should consider assessing their current RM program structure to ensure that adequate resources are available to establish a RM operating framework to effectively and efficiently manage organizational records.**

By assessing and understanding the current state of the RM program, the TCDSB will be able to determine their future needs and the necessary resource requirements that need to be in place to implement an operating framework to meet privacy and RM requirements.

Some of the benefits of implementing a RM operating framework include: greater oversight, increased operational efficiencies, enhanced compliance through

standardized practice, reduced cost of records ownership, increased employee awareness and knowledge of RM responsibilities, and reduced privacy, security and information risk.

Additionally, in order to rollout a board-wide records retention schedule an operating framework is required to support implementation activities, develop support tools, enforce compliance, provide guidance and oversight.

*Management Response and Action Plan:*

**Records Management Operating Framework Pilot Project (Employee Records and Corporate Services/Legal Records).**

TCDSB's Director's Council has approved a plan to initiate a limited pilot project (see Appendix D), followed by the comprehensive implementation of a Board-wide records management operating framework, including the adoption and rollout of an up-to-date, legally vetted records retention schedule for the use of all TCDSB record-holders.

The design, development and implementation of this project is recommended to be managed in stages, with an initial pilot project involving employee records, as well as Corporate Services/Legal records. Subsequent to the pilot, a TCDSB-wide records management operating framework will be implemented over two years following the pilot, revised as necessary based on an analysis of lessons learned via the pilot.

TCDSB will initiate its pilot and subsequent board-wide implementation within the context of an updated TCDSB Records Retention Schedule rollout. KPMG has provided a rollout roadmap consisting of design, build and implementation leading practices (Appendix E), which will be adapted to TCDSB requirements as necessary. TCDSB intends to employ this roadmap as a progressive scaffolded approach to its entire operating framework implementation, which will allow it to plot its deliverables on a timeline.

Corporate Services, through the Senior Manager of Records Management, will take carriage of pilot deliverables as follows, in consultation with functional leads responsible for managing employee records and corporate services/legal records, as necessary and appropriate:

1. Develop a pilot change management and communications strategy
2. Perform a records inventory for pilot groups.
3. Validate Generic Records Retention Schedule (GRRS) created by OASBO-PIM and revise to reflect TCDSB needs.
4. Environmental analysis and determination of retention scheduling opportunities and limitations at TCDSB concerning how records are currently held. Define requirements for moving forward to successful implementation.
5. Develop ground-level procedures for records management within pilot groups
6. Develop and implement training for employees within pilot groups

|   |
|---|
| <ul style="list-style-type: none"> <li>7. Implement and test records retention schedule and RM program within pilot group.</li> <li>8. Establish monitoring and reporting process to ensure compliance and analyse implantation success within pilot groups.</li> <li>9. Establish a program to revise RM processes as new best practices and legislative requirements emerge.</li> </ul> |
| <p><i>Management Responsibility:</i></p> <ul style="list-style-type: none"> <li>- Senior Manager of Archives and Records Management will facilitate pilot project in consultation with Human Resources, Corporate Services/Legal, ICT, and Employee Relations as necessary.</li> </ul>  |
| <p><i>Target Date of Completion:</i></p> <ul style="list-style-type: none"> <li>- December 2021 (Pilot)</li> <li>- December 2023 (Full Implementation)</li> </ul>   |

## **A.2 RM Training**

There is a lack of comprehensive and standardized training regarding the management of records (including employee records). Interviewees identified privacy and RM training is provided on an informal and/or sporadic basis. On-line learning modules and in-person training are not available and documented support materials (i.e. policies and procedures) are limited.

## **Risk/Impacts**

Training is critical to help staff understand, implement, and execute appropriate recordkeeping practices. Without formal, standardized training and ongoing learning there is a risk that employee records are not being managed in compliance with privacy legislation and RM leading practices.

## **Recommendations**

**TCDSB should develop and implement mandatory, standardized training and ongoing learning to provide staff with the skills and knowledge necessary to manage records throughout their RM lifecycle.**

While some training tools (e.g. TCDSB's "Records Management and Archives Policy" and "Freedom of Information and Protection of Privacy Policy") have been developed, on-line modules, ongoing education, and in-person training on how to manage employee records and associated privacy obligations are not available. Some of the benefits of RM and privacy training include enabling employees to perform their RM

responsibilities, increased operational efficiencies, and achieving greater compliance. Establishing a training regime is typically a part of the overall RM operating framework.

***Management Response and Action Plan:***

Management will develop comprehensive training modules within the context of its Records Management Operating Framework Pilot (see detailed explanation, Section A.1). As plotted on the rollout roadmap, training content will be developed and finalized towards the end of the pilot implementation, to be informed by prior design, build and implementation steps 1-5.

Training content will additionally be directly tied to legislative and TCDSB policy requirements, and an environmental scan of successful training modules based on similar rollouts across the Ontario education sector.

Management will look for opportunities to leverage training content shared through consultation with other school boards and professional associations, as appropriate.

***Management Responsibility:***

- Senior Manager of Archives and Records Management will facilitate process in consultation with Human Resources, Corporate Services/Legal, and Employee Relations as necessary.

***Target Date of Completion:***

- December 2021

### **A.3 Procedures for Employee Record Creation**

A procedure or guideline on when to create an employee record and how it should be managed is not available. Employee records are created for a variety of different reasons, including for performance and disciplinary purposes, often at the discretion of TCDSB staff. As a result employee records are inconsistently created and managed. TCDSB departments or staff members that create employee records include Human Resources ("HR"), Principals, Superintendents and the Legal department. Some departments or staff members will create either a paper or electronic record and in some instances both. Individuals that are creating employee records are storing them in emails, filing cabinets (in some instances unlocked), third-party cloud providers, and/or on personal drives.

### **Risk/Impact**

Due to the variety of ways in which employee records are created and managed there is an increased risk of inappropriate access, use, protection and retention. Without a standardized process on when to create employee records and how to manage them there is a risk of duplication, inconsistency of information, and data loss/leakage.

## **Recommendation**

**The TCDSB HR department, in collaboration with the Legal team, should determine a process on when to create performance (e.g. instances of poor performance, request for feedback, annually, bi-annually) and disciplinary records (e.g. incidents, grievances, in anticipation of a potential legal matter) and who can create them.**

By developing a process on when and who can create employee records TCDSB can more easily track how records are being managed. Additional benefits include greater compliance to privacy and security requirements, increased operational efficiency, greater information accuracy, and enhanced transparency.

### *Management Response and Action Plan:*

Management will design and build a process that clearly delineates when an employee record may be created, by whom, and assign role-based responsibility for the record's life-cycle. This process will be managed within the context of the Records Management Operating Framework Pilot (see detailed explanation, Section A.1). As plotted within the Records Retention Schedule rollout roadmap (Appendix E), these determinations will be made as part of the design and build stage of its rollout as follows:

- Perform a records inventory for pilot groups. Process will allow for a comprehensive picture of who currently creates records and in what context, to then be tested against Audit recommendations and best practices.
- Validate Generic Records Retention Schedule (GRRS) created by OASBO-PIM and revise to reflect TCDSB needs. – use schedule to set clear delineation in terms of departmental/role-based responsibility for creating and maintaining records
- Environmental analysis and determination of retention scheduling opportunities and limitations at TCDSB concerning how records are currently held. Define requirements for moving forward to successful implementation.
- Develop ground-level procedures for records management within pilot groups based on determinations made in prior steps.

Senior Manager of Archives and Records Management will lead determination process in consultation with roles within Human Resources, Corporate Services/Legal, and Employee Relations as necessary.

### *Management Responsibility:*

- Senior Manager of Archives and Records Management will facilitate determination process in consultation with Human Resources, Corporate Services/Legal, and Employee Relations as necessary

### *Target Date of Completion:*

#### **A. 4 Legal Hold Process**

Based on the audit observations a formal legal hold process has not been established. For legal (active, pending or reasonably anticipated litigation), audit or investigation purposes employee records need to be retained, preserved, and monitored until the matter is resolved. Interviewees have stated that a notice is sent out during investigations or for legal purposes, however, controls are not established to suspend activities in order to preserve employee records.

#### **Risk/Impact**

Without a legal hold process there is a risk of spoliation of evidence, as employee records may be altered, disposed or inappropriately removed.

#### **Recommendation**

**TCDSB should develop a legal hold process that suspends the disposition or processing of records (including associated back-up tapes, paper records, and draft/versions stored in other repositories).**

By developing a legal hold process TCDSB will be able to demonstrate that a defensible process was used to identify evidence and an audit trail of preservation activities exists.

##### *Management Response and Action Plan:*

Management will design and build a legal hold process within the context of the Records Management Operating Framework Pilot (see detailed explanation, Section A.1) as follows:

- Analysis of determinations made in steps 1-4 of pilot deliverables will inform drafting of legal hold procedures
- Process will be tied directly to legal requirements of TCDSB's legal and employee relations team and relevant Board policies
- Procedures to be tested within pilot implementation and will subsequently implemented as part of Board-wide rollout.

##### *Management Responsibility:*

- Senior Manager of Archives and Records Management will facilitate process in consultation with Legal and Employee Relations as necessary.

##### *Target Date of Completion:*

- June 2021



## **A.5 Electronic Centralized Storage**

As indicated in observation A.3, employee records are stored in a number of different areas. Some interview respondents have indicated they are experiencing challenges searching and retrieving relevant employee records to be used for business purposes. One TCDSB department has, in some instances, sent out emails to an informal network of select staff members soliciting them to provide copies of employee records they may have created.

### **Risk/Impact**

The inability to retrieve and find employee records will impact decision-making and may interrupt specific processes related to disciplinary or labor matters.

### **Recommendation**

**TCDSB should review and conduct an inventory of where employee records are currently stored and implement the proper RM and security controls. TCDSB should also determine if a centralized RM repository can be leveraged to store and manage electronic employee records.**

By centrally storing and managing electronic employee records greater controls can be placed on who can create, access, and use employee records as permissions can be designed to ensure select staff members are able to view and/or modify confidential employee information.

A centralized RM repository will aid in the search and retrieval process, allow for information holds to be placed on specific employee information, and allow for retention and disposition processes to be placed on employee records.

#### *Management Response and Action Plan:*

Management will design a process to inventory employee records within the context of step 2 of the Records Management Operating Framework Pilot deliverables (see detailed explanation, Section A.1).

The results of the records inventory will comprehensively illustrate where current records are stored, whether in a physical or electronic environment. This inventory, as well as the results of the RIAT audit, will directly inform an analysis of where records management and records security controls may be improved as regards employee records. The completion of this analysis will inform procedures, including department-based TCDSB record storage instructions.

In conjunction with the foregoing analysis, management will explore opportunities to more effectively manage storage of records, with a view to improve practices as regards appropriate access, modification and the setting of appropriate records disposition. In collaboration with ICT and HR staff, a thorough analysis will be conducted to determine whether TCDSB's employee records may be more effectively

stored within a centralized repository, subject to ICT and HR budgetary and operational requirements.

*Management Responsibility:*

- Senior Manager of Archives and Records Management will facilitate process in consultation with Human Resources and ICT as necessary

*Target Date of Completion:*

- September 2021

## **A.6 Imaging Standard**

Based on the audit observations there are a number of duplicate employee records due to both Human Resource and Legal departments' use of imaging (i.e. scanning) services. Some paper employee records are imaged by a third-party vendor and entered into the File Manager HR system. A backup CD of the imaged records are also provided to HR by the vendor. Legal department employee records are imaged and are then physically kept and maintained by Iron Mountain. The imaged versions are stored on a USB stick and provided to the Legal team who will upload the employee records to a shared drive.

## **Risk/Impacts**

Due to the number of duplicate copies that have been created as a result of the imaging process, it may be difficult to determine the authoritative record. There is also a greater risk of lost records, increased costs, and decreased operational efficiencies as additional time and effort is required to track and manage all the record copies.

## **Recommendation**

**TCDSB should develop an imaging standard that aligns with Canadian General Standards Board (CAN/CGSB-72.34-2017) and Canadian Evidence Act requirements and outlines the ability to dispose of paper records once they are imaged.**

By establishing an imaging standard, you can more efficiently manage employee records and reduce costs by defensibly disposing of paper records and transitory electronic copies.

*Management Response and Action Plan:*

Management will develop a legally compliant and CGSB standards-compliant imaging standard within the context of its Records Management Operating Framework Pilot (see detailed explanation, Section A.1) during its step 4 deliverable.

Prior deliverable steps will inform requirements for operationalizing a revised standard, which will include a clear delineation within the Records Retention Schedule of departmental responsibility for the authoritative record's disposition. Additionally, ground-level procedures for appropriate and inappropriate duplication of records will be drafted within this context.

*Management Responsibility:*

- Senior Manager of Archives and Records Management will facilitate determination process in consultation with Human Resources, Legal, and Employee Relations as necessary

*Target Date of Completion:*

- September 2021

### **A.7 Over-Retention/No Disposition**

Based on the interview responses and audit observations, the disposition of electronic employee records is not occurring. Interviewees indicated disposition capabilities or functionality is not currently enabled within the HR system and electronic employee records are stored indefinitely.

### **Risk/Impact**

There is a risk of non-compliance to privacy obligations and to TCDSB record retention schedule requirements (should the records retention schedule be implemented). The over-retention of records increases the risk and severity of privacy/security breaches, and the improper use and disclosure of personal information. Also, additional resources will be required to continually store and manage employee records that are maintained beyond their retention period.

### **Recommendation**

**TCDSB should review and appropriately dispose of employee records from SAP (including backup copies and versions stored in other electronic repositories) to comply with privacy and retention requirements.**

By establishing controls around the review and retention of employee records this will achieve greater compliance, and reduce the costs and risks associated with inconsistent recordkeeping.

*Management Response and Action Plan:*

Management will design, build and implement a comprehensive records retention process within the context of step 4 of the Records Management Operating Framework Pilot deliverables (see detailed explanation, Section A.1). Prior steps will

inform the process, particularly the results of the records inventory, and validation of OASBO-PIM's Generic Records Retention Schedule (GRRS) for adapted use at TCDSB.

Records retention will be set based on legal requirements as indicated in the GRRS and a thorough analysis of Human Resources operational requirements.

Appropriate operational procedures regarding review and retention controls will be determined and implemented based on analysis of design and build stages of the pilot and implementation of an up-to-date records retention schedule.

*Management Responsibility:*

- Senior Manager of Archives and Records Management will facilitate process in consultation with Human Resources, Corporate Services/Legal, and Employee Relations as necessary.

*Target Date of Completion:*

- December 2021

## **B – Third-Party Learning Applications and Tools**

### **B.1 Use of Third-Party Learning Applications and Tools**

Survey and interview responses indicated schools are not certain about the third-party learning applications and tools that are being used by their instructional staff within the classroom. Schools are not aware of the types of student information that is being provided to vendors to set-up profiles and what information is being collected and stored as part of the ongoing use of the third-party learning applications and tools.

#### **Risk/Impact**

There is a risk student information is being shared without the informed consent from parents. Also, there is a risk that third-party vendors are potentially collecting and using student information for marketing and profiling purposes as terms of use and agreements are not reviewed by the TCDSB Legal department prior to the download and use of a learning tool or application. Additionally, there is an increased risk of privacy/security breaches as third-party vendor RM activities may not be aligned with leading practices, Ministry of Education requirements, and/or TCDSB policies.

#### **Recommendation**

**TCDSB should perform a full analysis on how best to use third-party learning applications and tools for curriculum delivery and to develop a standard on how**

**schools are to procure, use, implement, monitor, report and track third-party applications and the types of student information being shared with vendors.**

Some of the benefits of having a standardized approach to procuring, using and managing third-party learning applications and tools include reduced security and privacy risks, increased compliance, and opportunities for costs savings should TCDSB decide to purchase board-wide learning applications and tools.

*Management Response and Action Plan:*

- TCDSB's currently employs an approach to procurement, use, monitoring, reporting and tracking of third-party learning applications that privileges professional judgement and local school needs, but lacks standardized procedural guidelines tied directly to TCDSB policy.
- Management will perform an analysis to determine a feasible standardized approach to selection and use of third-party learning applications and tools driven first by pedagogical promising practices and effective delivery of curriculum. Once an approach is determined, it will be supported by guidelines for educators and school/Board admin for proposing applications and tools on this basis.
- Management will perform an analysis to determine a standardized operational approach to vetting applications and tools proposed by educators in terms of privacy and security risk level, as well as adherence to applicable laws and TCDSB policies.
- Standards and processes being developed within the Ontario education sector, including those being developed by the Information and Privacy Commissioner, the Ministry of Education, The Educational Computing Network of Ontario (ECNO), Ontario Education Collaborative Marketplace (OECM) and OASBO, will be canvassed and engaged to bring TCDSB's standard into alignment with current practices in this regard. Management will aim to harness existing and developing vetting mechanisms to adapt for TCDSB use.
- Management will determine a monitoring, reporting and tracking standard that allows TCDSB to account for its use of third-party learning applications that is fully integrated with its mechanism for selection and vetting.

*Management Responsibility:*

- Senior Manager of Archives and Records Management will facilitate analysis and implementation of a standard in collaboration with Curriculum and Accountability, 21<sup>st</sup> Century Learning, and ICT.

*Target Date of Completion:*

- December 2021

## **B.2 Draft Policies and Procedures**

Based on the audit observations there are a number of draft forms, policies and procedures (i.e. "Student Identification Consent Form," "Assessing Privacy of Online

Education Apps (preliminary PIA),” “Consent Form Template”) related to the identification, selection and use of third-party learning applications and tools<sup>2</sup>. These control documents have not been approved and/or implemented.

### **Risk/Impact**

Without implementing policies and procedures this can leave student information at risk, as instructional staff may not be aware of the security and privacy areas that need to be considered prior to selecting and implementing a third-party learning application or tool.

### **Recommendation**

**TCDSB should approve and implement the draft third-party learning application and tool forms, policies and procedures.**

Third-party application and tool policies, forms, and procedures should be revised to align with any additional requirements identified following the recommended analysis identified in observation “B.1 Use Third-Party Learning Applications and Tools.”

#### *Management Response and Action Plan:*

- Management to synthesize the results of analyses completed via Recommendation B.1 to inform the continued drafting of procedural documents and forms.
- Management to perform analysis to ensure procedures and forms align with relevant TCDSB top-level policies as well as selection and vetting criteria as proposed in Recommendation B.1.

#### *Management Responsibility:*

- TCDSB Senior Manager of Archives and Records to facilitate analysis and implementation process in collaboration with Curriculum and Accountability, 21<sup>st</sup> Century Learning, and ICT.

#### *Target Date of Completion:*

- December 2021

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<sup>2</sup> Privacy Impact Assessments (PIAs) are used to identify the potential privacy risks of new or redesigned federal government programs or services. They also help eliminate or reduce those risks to an acceptable level.

## Appendices

### **Acknowledgements**

We would like to thank the management team and employees of the TCDSB for their assistance and cooperation during this engagement.

### **Distribution List**

Subject to KPMG's disclaimer identified in the report, this document is intended for the information and use of the individuals listed below and should not be provided to any other individuals without the consent of the RIAT Senior Manager.

1. TCDSB Audit Committee
2. Paul De Cock, Comptroller of Business Services & Finance
3. Bryan Shannon, Senior Manager of Archives, Records Management, Freedom of Information and Privacy
4. Joe Russo, Vice Principal, 21<sup>st</sup> Century Learning & ICT
5. Melissa Eldrige, Senior Legal Counsel for Employee Relations

## Appendix A – Audit Approach Details

### **Document reviewed – By Document Title/File Name (19 in total)**

1. OASBO – RRS – Federal Citation Table April 2018
2. OASBO – RRS – Ontario Citation Table June 2018
3. OASBO – RRS – Impact
4. OASBO – Classification Scheme
5. OASBO – PIM Toolkit (Privacy and Information Management Methodology and Procedures)
6. OSR Management Procedures Manual – September 2018
7. TCDSB Data Centre Access Guideline
8. MFIPPA Policy A 38 – May 2019
9. Physical Asset Disposal CEC Datacentre
10. PIM – Generic Records Retention Schedule
11. SAP System Testing Procedure – Email Sample
12. Student Identification consent form
13. TCDSB 3rd party app informed consent template
14. TCDSB Confidentiality Agreement – Generic
15. TCDSB Full Privacy Impact Assessment – January 2019
16. TCDSB Preliminary Privacy Impact Assessment – March 2019
17. TCDSB Service Provider Privacy and Security Assessment
18. TCDSB Records Management and Archives Policy
19. TCDSB Acceptable Use of Technology and Procedure Documents

**Persons interviewed (15 in total)**

1. Steve Camacho, Chief Information Officer
2. Paul De Cock, Comptroller of Business Services & Finance
3. John Brighton, Senior Coordinator, ICT Trillium / Student Services
4. Bryan Shannon, Senior Manager of Archives, Records Management, Freedom of Information and Privacy
5. Adrian Della Mora, Superintendent
6. Laurienne Graham, Principal, St. Matthias
7. Peter Aguiar, Superintendent of Student Achievement and Well-Being and Governance and Policy Development
8. Kevin Xiong, Senior Manager, Data Centre and System Infrastructure Services
9. Joe Russo, Vice Principal, 21<sup>st</sup> Century Learning & ICT
10. Melissa Eldrige, Senior Legal Counsel for Employee Relations
11. Mary Frijio, Human Resources Supervisor for Occasional Teachers, SmartFind Express (SEMS), APSSP and Records Management
12. Darlene Purkess, Senior Coordinator, Support Services & SAP HR Operations
13. Amy Gatto, Senior Manager of Human Resources
14. Mark Moffett, Senior Coordinator Academic Services – HR
15. Margherita Di Fonzo, Senior Manager, Academic Services

**In-person School Site Visit and Interview (1 in total)**

1. St. Matthias Catholic School

**TCDSB Employees surveyed for Employee Records (2 in total)**

1. HR Academic Services
2. John Wujek, Superintendent Student Achievement & Well Being (Area 5)

Please see Appendix B for survey and summarized results.

**TCDSB Schools surveyed for Third Party Learning Applications and Tools (5 in total)**

1. St. Denis Catholic School
2. Madonna Catholic Secondary School
3. St. Thomas Aquinas Catholic School
4. All Saints Catholic Secondary School
5. Marshall McLuhan Catholic Secondary School

Please see Appendix C for survey and summarized results.



## Appendix B – Survey for Employee Records (Sample Questionnaire and Summarized Results)

| #  | Question  |
|----|---|
| 1  | Why and when do you create employee records?  |
| 2  | Do you consult with the TCDSB Records Manager, Human Resources team and/or Legal department when you create an employee record?   |
| 3  | Please describe how you create and manage employee records (i.e. how are they created, classified, updated, shared, retained, transferred, stored and disposed)?  |
| 4  | Describe how employee records are being protected, accessed/shared, stored, and maintained for accuracy?  |
| 5  | In addition to the TCDSB RM policies and procedures, have you developed specific policies and procedures on when to create and how to manage employee records (if so, please attach to this survey as part of the submission process)?  |
| 6  | What IT system (e.g. Human Resource systems) or technology tools are you using to create, store, manage, and track employee records?  |
| 7  | How do individuals gain access to employee records that you currently manage?   |
| 8  | What training have you received on how to handle and manage employee records? How do you train others on how to manage employee records in your custody and care? Identify all formal (i.e. in-person workshop, online training modules) and informal (e.g. watching or observing) training methods and tools used. |
| 9  | What steps are taken in response to a lost employee record?   |
| 10 | What are some of the challenges related to RM you and your team are experiencing in regards to employee records? Do you feel you have the tools and resources necessary to effectively and efficiently manage employee records?   |

See below for summarized survey results based on 2 responses.

### Question 1:

Why and when do you create employee records?

|                                   |   |
|-----------------------------------|---|
| New employees                     | 1 |
| Discipline of occasional teachers | 2 |
| Communication with OCT            | 1 |
| Movement among schools            | 1 |

|                          |   |
|--------------------------|---|
| Professional development | 1 |
|--------------------------|---|

**Question 2:**

Do you consult with the TCDSB Records Manager, Human Resources team and/or Legal department when you create an employee record?

|              |   |
|--------------|---|
| No           | 1 |
| Occasionally | 1 |

**Question 3:**

Please describe how you create and manage employee records (i.e. how are they created, classified, updated, shared, retained, transferred, stored and disposed)?

|   |   |
|---|---|
| Hard copies   | 1 |
| Stored electronically   | 1 |
| Complete required tasks (as-needed basis)                                   | 1 |
| Employee files of teachers and principals held in administrative area       | 1 |
| Employee files for support staff are held by the Human Resources department | 1 |

**Question 4:**

Describe how employee records are being protected, accessed/shared, stored, and maintained for accuracy?

|   |   |
|---|---|
| Stored and protected in locked cabinets   | 2 |
| Shared as needed with authorized staff  | 1 |
| Copied electronically on ACI/Paper Vision (electronic archive system)   | 1 |
| HR staff are provided access (user id/password) to the specific employee group(s) that they manage  | 1 |
| When an employee retires, files are transported to Human Resources where they are placed on microfiche  | 1 |
| When an employee changes school location those files are carefully transferred to the new administrative area where they are filed in a similar way | 1 |

**Question 5:**

In addition to the TCDSB RM policies and procedures, have you developed specific policies and procedures on when to create and how to manage employee records (if so, please attach to this survey as part of the submission process)?

|    |   |
|----|---|
| No | 2 |
|----|---|

**Question 6:**

What IT system (e.g. Human Resource systems) or technology tools are you using to create, store, manage, and track employee records?

|              |   |
|--------------|---|
| SAP          | 2 |
| Paper Vision | 1 |

**Question 7:**

How do individuals gain access to employee records that you currently manage?

|   |   |
|---|---|
| HR Staff only - Each HR staff are provided access (user id/password) to the specific employee group(s) that they manage | 1 |
| Individual employees can view their file based on board policies and collective agreements                              | 1 |

**Question 8:**

What training have you received on how to handle and manage employee records? How do you train others on how to manage employee records in your custody and care? Identify all formal (i.e. in-person workshop, online training modules) and informal (e.g. watching or observing) training methods and tools used.

|   |   |
|---|---|
| None  | 2 |
| Occasional reminders from our legal department and our human resources department | 1 |

**Question 9:**

What steps are taken in response to a lost employee record?

|   |   |
|---|---|
| HR staff check microfiche file to ensure the file exists (often times, there could be a name change or misfiled) / Attempt to look for it | 2 |
| If not found, try to rebuild it by printing out necessary electronic records  | 1 |

**Question 10:**

What are some of the challenges related to RM you and your team are experiencing in regards to employee records? Do you feel you have the tools and resources necessary to effectively and efficiently manage employee records?

|  |   |
|--|---|
| Adequate space to store hard copy files                | 1 |
| Appropriate electronic tools to store electronic files | 1 |
| Records sometimes have unnecessary items in them       | 1 |

## Appendix C – School Survey for Third-Party Learning Applications and Tools (Sample Questionnaire and Summarized Results)

| # | Question   |
|---|--|
| 1 | What third-party technology applications or tools are being used at your school to support student learning? Is there a process to approve the use of these learning applications or tools?  |
| 2 | What is the process to determine and accept third-party vendor agreements or terms and conditions prior to implementing their learning applications or tools in the classroom?   |
| 3 | How are these third-party technology applications or tools implemented, installed, and/or rolled out in the classroom?   |
| 4 | What student information is being entered, collected and stored within the third-party technology applications or tools?   |
| 5 | How are students and parents notified about the use of third-party learning applications or tools?   |
| 6 | How is student or parental consent collected prior to the use of third-party application or tools? What happens when a parent or student decides to opt out of participating in the use of online third-party applications or tools? |
| 7 | How do you ensure TCDSB policies are followed in regards to what application or tools can be used, and what student information can be shared and stored within third-party applications and tools?                                  |

See below for summarized survey results based on 5 responses.

**Question 1:**

What third-party technology applications or tools are being used at your school to support student learning? Is there a process to approve the use of these learning applications or tools?

|  |   |
|--|---|
| Do not know what tools are used in school                                  | 1 |
| No process – there are board approved tools                                | 2 |
| Knowledge Hook   | 3 |
| Zorbits  | 1 |
| Google Apps for Education (GAPE) / Google Classroom                        | 3 |
| Process: 1. Endorsement by TCDSB (approved centrally); 2. Promoted locally | 1 |
| Remind   | 3 |
| Kahoot   | 2 |
| Duolingo   | 1 |
| Approved via MDM mobile APPLE management system                            | 1 |
| Schoology  | 1 |
| Canvas   | 1 |
| Prezi  | 1 |
| Pixton   | 1 |
| Socrative  | 1 |
| Khan Academy   | 1 |

**Question 2:**

What is the process to determine and accept third-party vendor agreements or terms and conditions prior to implementing their learning applications or tools in the classroom?

|  |   |
|--|---|
| Teacher device and student open season   | 1 |
| Teacher wants to use this tool and school iPad – acquires apps centrally (centrally there is a catalogue of approved apps that will get pushed out); Vendor summary of who is issuing the tool and how many teachers are using it now – let's get a board account; G- suite – to keep confidential information access control, set privacy setting to share with individuals | 1 |
| Shared at an SSLN Session  | 1 |
| At the local school level, we do not accept third-party vendor agreements  | 1 |
| Board approves some  | 1 |

|  |   |
|--|---|
| Individual teachers may decide to use other tools in the classroom without administration/board approval | 1 |
| Application approval process is on APPLE management program  | 1 |

### Question 3:

How are these third-party technology applications or tools implemented, installed, and/or rolled out in the classroom?

|  |   |
|--|---|
| Teacher will set-up based on profiles  | 1 |
| Third-party provides guidance  | 1 |
| Light PIA  | 1 |
| Sponsored tools – Google, Ministry DTL, My Blueprint   | 1 |
| Yearly consent form for notification   | 1 |
| Teacher's don't know how it's being rolled out – they think they sign the media consent and acceptable use / service rights, and student contact | 1 |
| Web-based application – shared and demonstrated by teacher first   | 1 |
| Rolled out at Local level; Principal will load apps on iPad; rest of apps are online   | 3 |
| Google is already installed  | 1 |
| Teachers research and implement online tools   | 1 |
| Student information security at discretion of teachers in collaboration with local admin   | 1 |

### Question 4:

What student information is being entered, collected and stored within the third-party technology applications or tools?

|  |   |
|--|---|
| Depends on application – Same username and password as board account | 1 |
| E-mail address   | 2 |
| Not sure   | 1 |
| No personal information collected                                    | 1 |
| Telephone number   | 1 |
| Tcdsb.ca address   | 1 |

**Question 5:**

How are students and parents notified about the use of third-party learning applications or tools?

|  |   |
|--|---|
| AUP signed by parent / student                           | 2 |
| N/A  | 2 |
| Principal sends a letter                                 | 1 |
| classroom teachers share information via email and blogs | 1 |
| Not sure   | 1 |

**Question 6:**

How is student or parental consent collected prior to the use of third-party application or tools? What happens when a parent or student decides to opt out of participating in the use of online third-party applications or tools?

|   |   |
|---|---|
| No alternatives or accommodation at the local level   | 1 |
| No process; no opt-outs so far  | 3 |
| Parents required to let the Principal or classroom teacher know; Alternative arrangement will be made | 2 |
| Not sure  | 1 |

**Question 7:**

How do you ensure TCDSB policies are followed in regards to what application or tools can be used, and what student information can be shared and stored within third-party applications and tools?

|  |   |
|--|---|
| No board policy, direct AUP and MFIPPA - Board procured  | 2 |
| Culture of accountability  | 1 |
| Policy and training - general awareness and culture – lock down approach; Name, birth date, profile, image   | 1 |
| Awareness and sensitive needs, more of a culture collaboration and make an informed decision. MFIPPA   | 1 |
| Consulting approach to use   | 1 |
| Testing is only done when a principal comes to the demo with the vendor to understand where items are stored, what is collected and what can be done to minimize this risk | 1 |
| No process   | 2 |

|   |   |
|---|---|
| All servers are within Canada and no student data is shared. The students and parents sign off on the Acceptable Use Policy every year. | 1 |
| Shared information forwarded to admin to staff  | 1 |





REPORT TO

DIRECTOR'S COUNCIL

## RECORDS GOVERNANCE AND MANAGEMENT RESPONSE TO RIAT AUDIT REPORT

*"Iron sharpens iron; and one person sharpens the wits of another."*

**Proverbs 27:17**

| Created, Draft     | First Tabling     | Review                                      |
|--------------------|-------------------|---|
| September 22, 2020 | November 17, 2020 | <a href="#">Click here to enter a date.</a> |

Paul Matthews – General Legal Counsel

Bryan Shannon – Sr. Manager – Archives, Records Management and Freedom of Information

### RECOMMENDATION REPORT

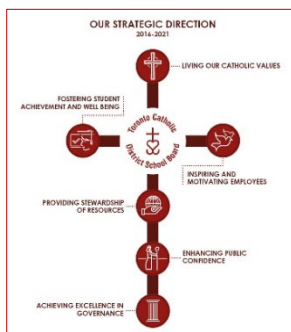
#### **Vision:**

*At Toronto Catholic we transform the world through witness, faith, innovation and action.*

#### **Mission:**

*The Toronto Catholic District School Board is an inclusive learning community uniting home, parish and school and rooted in the love of Christ.*

*We educate students to grow in grace and knowledge to lead lives of faith, hope and charity.*



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## **A. EXECUTIVE SUMMARY**

In Spring of 2019, KPMG LLP, engaged on behalf of the Regional Internal Audit Team, conducted an audit of TCDSB records management practices with respect to employee records (Appendix A). Resultant recommendations discussed both employee records management specifically, and TCDSB's records management governance and procedures as a whole. This report recommends the development and implementation of a modern and legally compliant records management operating framework, beginning with a limited pilot focussed on employee records and corporate services/legal records. The initiation of a pilot project will serve to respond to the RIAT's recommendations, and will subsequently inform the planned rollout of a Board-wide framework for the management of TCDSB's records.

*The cumulative staff time required to prepare this report was 12 hours*

## **B. PURPOSE**

The purpose of this report is to recommend a limited pilot project, followed by the comprehensive implementation of a Board-wide records management operating framework, including the adoption and rollout of an up-to-date, legally vetted records retention schedule for the use of all TCDSB record-holders.

This implementation is recommended to be managed in stages, with an initial pilot project involving Human Resources employee records and Corporate Services/Legal records. Subsequent to the pilot, this report recommends the allocation of a project budget to implement a TCDSB-wide records management operating framework over two years following the pilot.

## **C. BACKGROUND**

TCDSB currently lacks a comprehensive, modernized and legally-compliant records management operating framework. Its official records classification scheme and retention schedule was last updated in 1995. In 2017, the TCDSB Records Management policy A.20 was updated to reflect TCDSB's legal obligations to maintain a Board-wide current schedule of records and governing records management framework; this obligation has yet to be operationalized.

Concurrently, through the Ontario Association of School Business Officials' (OASBO) Privacy and Information Management committee, a legally vetted and up-to-date Generic Records Retention Schedule (GRRS) for use in Ontario school boards (Appendix B) was developed and released in spring 2019. TCDSB's Senior Manager of Records Management was a leading member of this working group. The GRRS is intended to serve as a legal baseline for the proper retention and management of board records, and it is to be adapted and implemented by individual boards to meet the specific operational needs of each board.

In spring of 2019, KPMG/RIAT records management audit of employee records recommended the adaptation of the GRRS for TCDSB use and the development of a comprehensive Board-wide records management operating framework, in addition to specific recommendations with respect to employee records. TCDSB is required to provide a management response to KPMG/RIAT recommendations.

## **D. EVIDENCE/RESEARCH/ANALYSIS**

The Regional Internal Audit Team (RIAT) engaged KPMG LLP to conduct an internal audit of select records management (RM) operational processes and controls related to the creation, use, classification, storage, protection, retention, and disposition of employee records (i.e. the records' "life-cycle"). The audit resulted in several observations and recommendations.

The RM audit occurred from May 2019 to July 2019. While the focus was on RM lifecycle processes and controls, KPMG also identified associated privacy observations and risks as the collection and use of personal information impacts specific RM activities. The subsequent audit report provided observations, gaps against leading practices and organizational obligations, and provided recommendations to support risk remediation, including:

- Assessment of the current employee RM lifecycle process for a sample of employee record types;
- Identification of different types of employee records and to understand how they are being managed;

- Review of TCDSB RM-related policy documents to ensure current and appropriate;
- Review of TCDSB employee compliance to RM-related policies and requirements;
- Guidance on best practices on how to roll out an institution-wide records retention schedule

The evidence gathered as a result of this review and the resultant compliance recommendations provide a solid basis rooted in legislation and best RM practices to proceed with both a pilot implementation project as well as a subsequent board-wide rollout based on an analysis of the pilot result.

## **E. METRICS AND ACCOUNTABILITY**

- HR/Corp Services compliance to respond to RIAT audit in advance of next RIAT Committee meeting.
- Measured based on GLC supervision and Sr. Manager – RM adherence to pilot plan, analysis of pilot, and subsequent consideration of board-wide rollout plan.
- Further reporting as necessary upon conclusion of pilot.

## **F. IMPLEMENTATION, STRATEGIC COMMUNICATIONS AND STAKEHOLDER ENGAGEMENT PLAN**

### **A) Pilot Records Management Governance Project (Employee Records and Corporate Services/Legal Records)**

1. Develop a pilot change management and communications strategy
2. Perform a records inventory for pilot groups.
3. Validate Generic Records Retention Schedule (GRRS) created by OASBO-PIM and revise to reflect TCDSB needs.
4. Environmental analysis and determination of retention scheduling opportunities and limitations at TCDSB concerning how records are currently held. Define requirements for moving forward to successful implementation.
5. Develop ground-level procedures for records management within pilot groups
6. Develop and implement training for employees within pilot groups
7. Implement and test records retention schedule and RM program within pilot group.

8. Establish monitoring and reporting process to ensure compliance and analyse implantation success within pilot groups.
  9. Establish a program to revise RM processes as new best practices and legislative requirements emerge.
- B) Board-wide rollout expected to be based on the same steps as pilot, revised as necessary based on lessons learned via pilot project.

## **G. STAFF RECOMMENDATION**

That Director's Council authorize the forgoing pilot project as proposed and subsequent Board-wide rollout of a comprehensive records management operational framework subject to lessons learned in the pilot.

# Toronto Catholic District School Board

## Records Retention Schedule Rollout Best Practices & Roadmap

November 2020

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# 1. Introduction, Background, and Benefits



# Introduction

The Privacy and Information Management (PIM) Committee of the Ontario Association of School Business Officials (OASBO) developed a Generic Records Retention Schedule (GRRS) that is compliant with applicable laws and legislation. The GRRS is intended to provide suggestions with respect to how school boards should classify and maintain their records.

From our understanding the Toronto Catholic District School Board (TCDSB) would like to implement the GRRS across the organization and has asked KPMG to provide general best practices for its the rollout. This document intends to:



Identify records retention schedule rollout best practices to support the successful adoption of the GRRS; and



Provide a general roadmap that outlines the sequencing of best practices to aid in the planning and implementation of the GRRS.



# Background and Current State - TCDSB

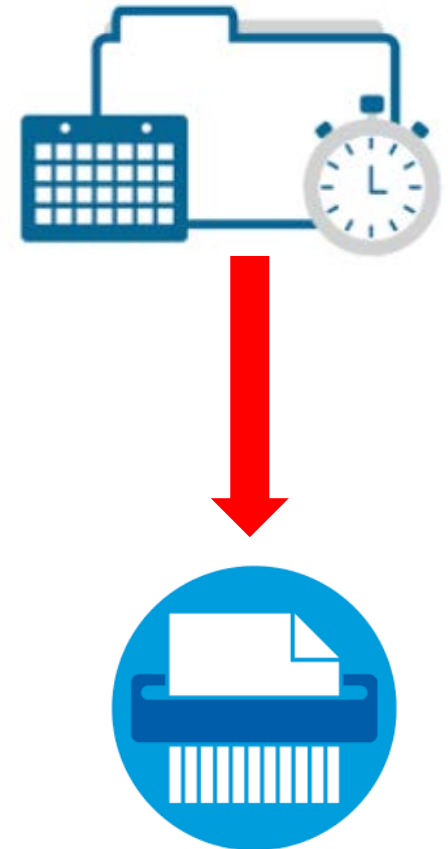
## Background - Records Retention Schedule

A records retention schedule is a document that organizes an organization's records (both paper and electronic) in categories. A classification schema categories similar or "like" records into groups (i.e. "record series") to facilitate the consistent management of these records. The records retention schedule outlines all the record series in an organization and identifies who is accountable for the record series, how long they should be maintained, and how they are to be disposed.

## Current State

The GRRS was recently published in May 2019 and has not been approved for implementation by the TCDSB. TCDSB does not currently apply retention periods/requirements to its records. Records are maintained indefinitely and routine disposition activities are not occurring.

Implementing an organization-wide records retention schedule would impact the way employees work and require changes to behaviors, business processes, and technology. A number of records management (RM) - related activities (i.e. best practices) need to occur in order to facilitate the adoption and implementation of the GRRS.



# Benefits of Rolling Out The GRRS

## Costs



## Time



## Quality



## Compliance



- ✓ Controls the growth of records, the cost to manage redundant, obsolete and/or transitory information is reduced;
- ✓ Provides a standardized approach on how to classify and manage records;
- ✓ Reduces the time and effort required to search and retrieve information, resulting in greater operational efficiency and productivity;
- ✓ Reduces the risk to records quality and integrity, as authoritative (i.e. accurate and complete) records can be more easily identified;
- ✓ Improves litigation readiness and information requests processes as discovery activities are more easily managed; and
- ✓ Improves records management compliance, records are retained and disposed in accordance to legal/regulatory and business requirements.



# 2. Rollout Best Practices

# GRRS Rollout

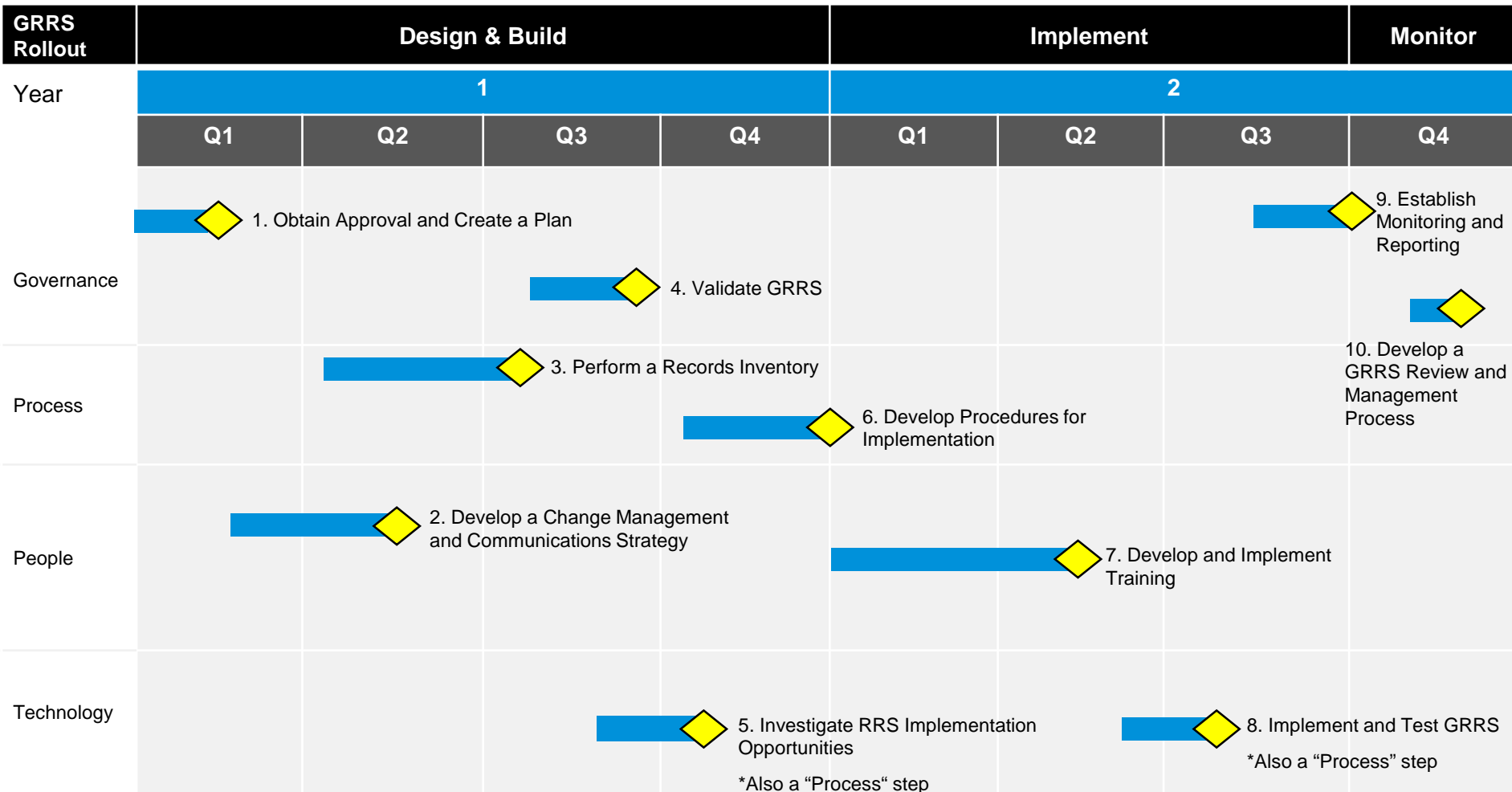
To better understand the current information environment at the TCDSB, KPMG performed a review of RM documents and gathered inputs (including suggested timelines to complete the rollout) from interviews with the Records Manager. Based on our analysis, industry best practices, and methods KPMG has observed from other organizations regarding records retention schedule implementation initiatives, we have provided 10 best practices TCDSB should consider to successfully rollout the GRRS across the school board. The best practices listed below are flexible, can be reorganized and may overlap (where applicable) depending on TCDSB resource availability, strategic direction, and commitment to specific activities.

| Steps # | Best Practice   | Steps # | Best Practice                                |
|---------|---|---------|--|
| 1.      | Obtain Approval and Create a Strategic Plan             | 6.      | Develop Procedures for Implementation        |
| 2.      | Develop a Change Management and Communications Strategy | 7.      | Develop and Implement Training               |
| 3.      | Perform a Records Inventory                             | 8.      | Implement GRRS                               |
| 4.      | Validate GRRS   | 9.      | Establish Monitoring and Reporting           |
| 5.      | Investigate GRRS Implementation Opportunities           | 10.     | Develop a GRRS Review and Management Process |

Please see the following slides for more details.

# Implementation Roadmap

A general roadmap has been created to illustrate the recommended 10 best practices, which have been further categorized into areas of a RM program (people, process, technology and governance). Please note the roadmap is not to scale and TCDSB should revise and align the roadmap to fit their organizational objectives, RM approach, and operational environment.



# Step 1 – Obtain Approval and Create a Strategic Plan

|                                     |  |
|-------------------------------------|--|
| <b>Best Practice</b>                | <b>Solicit executive/management approval to rollout the GRRS and be granted the authority needed to implement. Develop a strategic plan to rollout out the GRRS.</b>   |
| <b>Estimated Time to Completion</b> | 2 Months   |
| <b>Summary</b>                      | The appropriate approvals must be obtained prior to formally rolling out the GRRS. Formal acceptance and approval from executive/management teams is necessary to obtain the attention, full participation, commitment, and support from TCDSB departments, employees and stakeholders.  |
| <b>Tips / Considerations</b>        | <p>Some tips to consider at this stage include:</p> <ul style="list-style-type: none"> <li>• Identifying an executive sponsor;</li> <li>• Creating a GRRS strategic plan, which includes scope, goals, deliverables, timeline, resources, risk and budget;</li> <li>• Presenting the GRRS strategic plan to the executive sponsor and senior level management to seek board-wide approval;</li> <li>• Presenting executives and management their responsibilities and involvement to ensure a successful GRRS rollout; and</li> <li>• Identify potential liabilities, gaps, and/or risks.</li> </ul> |

# Step 2 – Develop a Change Management and Communications Strategy

|                                     |   |
|-------------------------------------|---|
| <b>Best Practice</b>                | <b>Communicate TCDSB's intent to implement the GRRS to create awareness and achieve stakeholder buy-in.</b>   |
| <b>Estimated Time to Completion</b> | 3 Months  |
| <b>Summary</b>                      | Developing a change management and communications strategy for the rollout period (2 years) will ensure employees understand the purpose, goals and benefits of the GRRS. A change management and communications strategy will ready, prepare and help stakeholders make the proper organizational changes necessary to rollout and adopt the GRRS.   |
| <b>Tips / Considerations</b>        | <p>The change management and communications strategy should:</p> <ul style="list-style-type: none"> <li>• Identify the roles and responsibilities of employees, teams and departments;</li> <li>• Identify communication and change timelines and key milestones;</li> <li>• Keep stakeholders informed of next steps;</li> <li>• Communicate and publish the draft GRRS and make it accessible to everyone at TCDSB;</li> <li>• Use multiple methods for communication and allow for feedback from all sources; and</li> <li>• Include leaders and/or senior management of each business department. These individuals typically deliver messages regarding GRRS business issues, reasons for change, and risk of not changing.</li> </ul> |



# Step 3 – Perform a Records Inventory

|                                     |   |
|-------------------------------------|---|
| <b>Best Practice</b>                | <b>Perform a records inventory to better understand the records being created, received and managed by TCDSB departments.</b>   |
| <b>Estimated Time to Completion</b> | 4 Months  |
| <b>Summary</b>                      | <p>Performing a records inventory will identify:</p> <ul style="list-style-type: none"> <li>• What records are being produced and managed by each TCDSB department;</li> <li>• Where records are stored/located,</li> <li>• Who has access to records;</li> <li>• How records are currently being managed;</li> <li>• What records are vital/critical; and</li> <li>• Who owns the records.</li> </ul>  |
| <b>Tips / Considerations</b>        | <p>Some tips to consider when performing a records inventory include:</p> <ul style="list-style-type: none"> <li>• Identifying employees that have strong knowledge of the records produced by their departments;</li> <li>• Conducting in-person interviews with department employees to identify and list the records that they create, receive, and manage; and</li> <li>• Issuing a follow-up survey or email to capture any information and feedback that may have been missed during the in-person interviews.</li> </ul> |

# Step 4 - Validate GRRS

|                                     |  |
|-------------------------------------|--|
| <b>Best Practice</b>                | <b>Comparing TCDSB records to GRRS record series to identify commonalities and exceptions to make the necessary changes to the GRRS.</b>   |
| <b>Estimated Time to Completion</b> | 2 Months   |
| <b>Summary</b>                      | It is important to ensure the GRRS accurately reflects the current records created, received and managed by TCDSB departments. By comparing the records inventory to the GRRS, TCDSB will be able to validate the completeness of the record series identified in the GRRS.  |
| <b>Tips / Considerations</b>        | <p>Some of the activities to consider include:</p> <ul style="list-style-type: none"> <li>• Appraising the records to assess their value (i.e. determine which are records and which are transitory items);</li> <li>• Reviewing and mapping the records identified in the records inventory against the GRRS and identify any records that can not be classified under the records series;</li> <li>• Revising or creating a new record series to accommodate TCDSB specific records and determine the appropriate retention period; <ul style="list-style-type: none"> <li>*Note: retention periods are based on business needs and legal/regulatory requirements</li> </ul> </li> <li>• Update the GRRS to include the new record series and associated information (i.e. record description, accountability, retention period and disposition method) and obtain the appropriate approvals to add/remove record series (i.e. Legal, business departments) from management departments; and</li> <li>• Publish revised GRRS.</li> </ul> |

# Step 5 - Investigate RRS Implementation Opportunities



|                                     |   |
|-------------------------------------|---|
| <b>Best Practice</b>                | <b>Identify and determine the ways in which retention periods/requirements can be applied to TCDSB records.</b>   |
| <b>Estimated Time to Completion</b> | 2 Months  |
| <b>Summary</b>                      | With both paper and electronic records being created and managed at TCDSB, an environmental analysis should be performed to identify opportunities and limitations in regards to GRRS implementation.   |
| <b>Tips / Considerations</b>        | <p>Some activities to consider include:</p> <ul style="list-style-type: none"> <li>• Understanding manual and automated RM business processes, employee level of understanding of RM requirements, and overall information environment by engaging business departments to identify/map their business processes and data flows;</li> <li>• Understanding the strengths and limitations of current RM processes and systems of record;</li> <li>• Defining technology/system requirements to apply retention/disposition to records;</li> <li>• Identifying risk and compliance mandates for TCDSB (e.g. MFIPPA, PHIPA);</li> <li>• Identify if additional technology solutions are required to meet TCDSB's RM needs; and</li> <li>• Assessing the total cost of ownership and return on investment for each proposed implementation process/procedure and IT solution (such as faster search and retrieval, reduced storage costs, and reduced paper usage).</li> </ul> |

# Step 6 - Develop Procedures for Implementation



|                                     |   |
|-------------------------------------|---|
| <b>Best Practice</b>                | <b>Once GRRS implementation opportunities have been identified, TCDSB should draft retention and disposition procedures that outline each step of the process.</b>  |
| <b>Estimated Time to Completion</b> | 3 Months  |
| <b>Summary</b>                      | <p>Using the information gathered from the records inventory and environmental analysis the retention and disposition procedures should identify employee roles and responsibilities, approval processes, and verification measures (i.e. checking for legal holds).</p> <p>Once the procedures are complete ensure they are approved and maintained in a central location that is accessible to all employees.</p>   |
| <b>Tips / Considerations</b>        | <p>Some documents that TCDSB should develop to support the rollout of the GRRS include:</p> <ul style="list-style-type: none"> <li>• Retention and Disposition Procedures (including associated records logs and approval forms);</li> <li>• Legal Hold Procedure;</li> <li>• Standard Naming Convention;</li> <li>• Recycling, Shredding, and E-Waste Disposal Procedure; and</li> <li>• IT solution specific procedures (if retention and disposition functionality is available).</li> </ul> |

# Step 7 - Develop and Implement Training (1/2)



|                                     |  |
|-------------------------------------|--|
| <b>Best Practice</b>                | <b>Develop and implement training for all employees to ensure they are able to comply with the RM policy, retention/disposition procedures, and their role in information security and privacy.</b>  |
| <b>Estimated Time to Completion</b> | 6 Months   |
| <b>Summary</b>                      | By equipping employees with RM knowledge and skills they will be able to execute retention and disposition activities and keep records secure and manageable in the future.  |
| <b>Tips / Considerations</b>        | <p>Below are some tips on how to create and what should be included in the training materials:</p> <ul style="list-style-type: none"> <li>• Work with Human Resources, Legal, and risk/compliance teams to identify GRRS training goals, requirements, and processes to implement board-wide training;</li> <li>• Design a training program that meets the needs and culture of the organization. Some training options include: face-to-face meetings, virtual meetings, group seminars and webinars, train-the-trainer, knowledge transfer sessions, employee workbooks, and on demand online courses;</li> <li>• Creating instructional and quick reference materials to supplement the GRRS training;</li> <li>• Implement interactive skill-building exercises and use case scenarios for employees in the training materials;</li> <li>• Select a few subject matter experts (SMEs) from the front line employees to review training materials and provide feedback on areas of improvement; and</li> <li>• Implement suggestions made by SMEs to training where it makes sense to do so.</li> </ul> |

# Step 7 - Develop and Implement Training (2/2)



| Best Practice                | Develop and implement training for all employees to ensure they are able to comply with the RM policy, retention/disposition procedures, and their role in information security and privacy.   |
|------------------------------|--|
| <b>Tips / Considerations</b> | <p>After developing a robust training program and support materials, it is best practice to introduce it to employees for the first time in a training session that is either in-classroom or online. Some tips to implement training include:</p> <ul style="list-style-type: none"><li>• Conduct training of the RRS leveraging the training material/tools that were developed;</li><li>• Ensure employees understand how to apply retention and disposition and protect TCDSB records;</li><li>• Training should be part of the on-boarding process for new employees, with mandatory refresher-training sessions to be completed annually; and</li><li>• TCDSB RM staff should stay current with records and information management best practices and refresh their own training on a regular basis by attending industry training sessions.</li></ul> |

# Step 8 - Implement and Test GRRS

|                                     |   |
|-------------------------------------|---|
| <b>Best Practice</b>                | <b>A GRRS implementation plan should be created to appropriately sequence activities, allocate resources, and identify target timelines.</b>  |
| <b>Estimated Time to Completion</b> | 2 Months  |
| <b>Summary</b>                      | Implementing a records retention schedule is often a phased approach. In some instances where a RM technology tool is procured and time is needed for configuration and deployment, an organization may target select initial record series or types of records (i.e. paper, back-up tapes, select information systems) to implement the GRRS.  |
| <b>Tips / Considerations</b>        | <p>Some tips to support the implementation process include:</p> <ul style="list-style-type: none"> <li>• Revising existing and/or implementing new records management procedures</li> <li>• If a RM technology solution is procured, work with a vendor to configure and install the RM technology solution</li> <li>• Selected SMEs, employees and departments to pilot GRRS procedures and/or the RM technology solution and provide feedback on the processes and solutions available to them to execute the GRRS. Testing includes identifying if: <ul style="list-style-type: none"> <li>○ Records are being classified/tagged appropriately</li> <li>○ Records are disposed of correctly and permanently (including associated metadata, copies, back-ups and duplicates)</li> <li>○ Auditability is enabled (retention/disposition logs, certificate of destruction)</li> </ul> </li> <li>• Incorporate feedback from SME, employees and stakeholders to improve the GRRS procedures and RM technology.</li> </ul> |

# Step 9 - Establish Monitoring and Reporting



|                                     |   |
|-------------------------------------|---|
| <b>Best Practice</b>                | <b>Establish a monitoring and reporting process to ensure activities are executed as expected and continue to meet the needs of all TCDSB departments.</b>  |
| <b>Estimated Time to Completion</b> | 2 Months  |
| <b>Summary</b>                      | Developing a GRRS monitoring and reporting process will help identify if TCDSB employees and departments are complying with the retention requirements. If they are not, it may be an indication that the GRRS is not well understood or that that retention/disposition processes have not been implemented correctly or have changed.   |
| <b>Tips / Considerations</b>        | <p>Some items to consider when developing a GRRS monitoring and reporting process include:</p> <ul style="list-style-type: none"> <li>• Schedule and perform GRRS audits or reviews;</li> <li>• Identify and establish metrics to support the monitoring and reporting of GRRS compliance and performance; and</li> <li>• Establish a remediation and follow-up process to manage identified gaps, improvement areas and/or non-compliance challenges.</li> </ul> |



# Step 10 – Develop a GRRS Review and Management Process

|                                     |  |
|-------------------------------------|--|
| <b>Best Practice</b>                | <b>Develop a GRRS review process and any changes are to be documented and approved.</b>  |
| <b>Estimated Time to Completion</b> | 1 Month  |
| <b>Summary</b>                      | Like many other governance documents the GRRS is dynamic and may need to be updated or revised in order to meet TCDSB objectives. The GRRS should be reviewed annually and is to be revised following any changes to regulatory requirements and/or if there are changes to the TCDSB business operations that require new recordkeeping requirements to be considered.  |
| <b>Tips / Considerations</b>        | <p>Any requested changes to the GRRS (e.g. add/removing a record series, change in retention period, modification to disposition activities) needs to be documented and approved by the records manager and appropriate stakeholders (i.e. Legal, business department(s), board/committee) prior to implementation.</p> <p>*Please note page 2 of the current OASBO GRRS document also offers high-level guidance and a checklist entitled “Records Retention Schedule Change Management,” that aims at capture any changes/modifications to the GRRS.</p> |

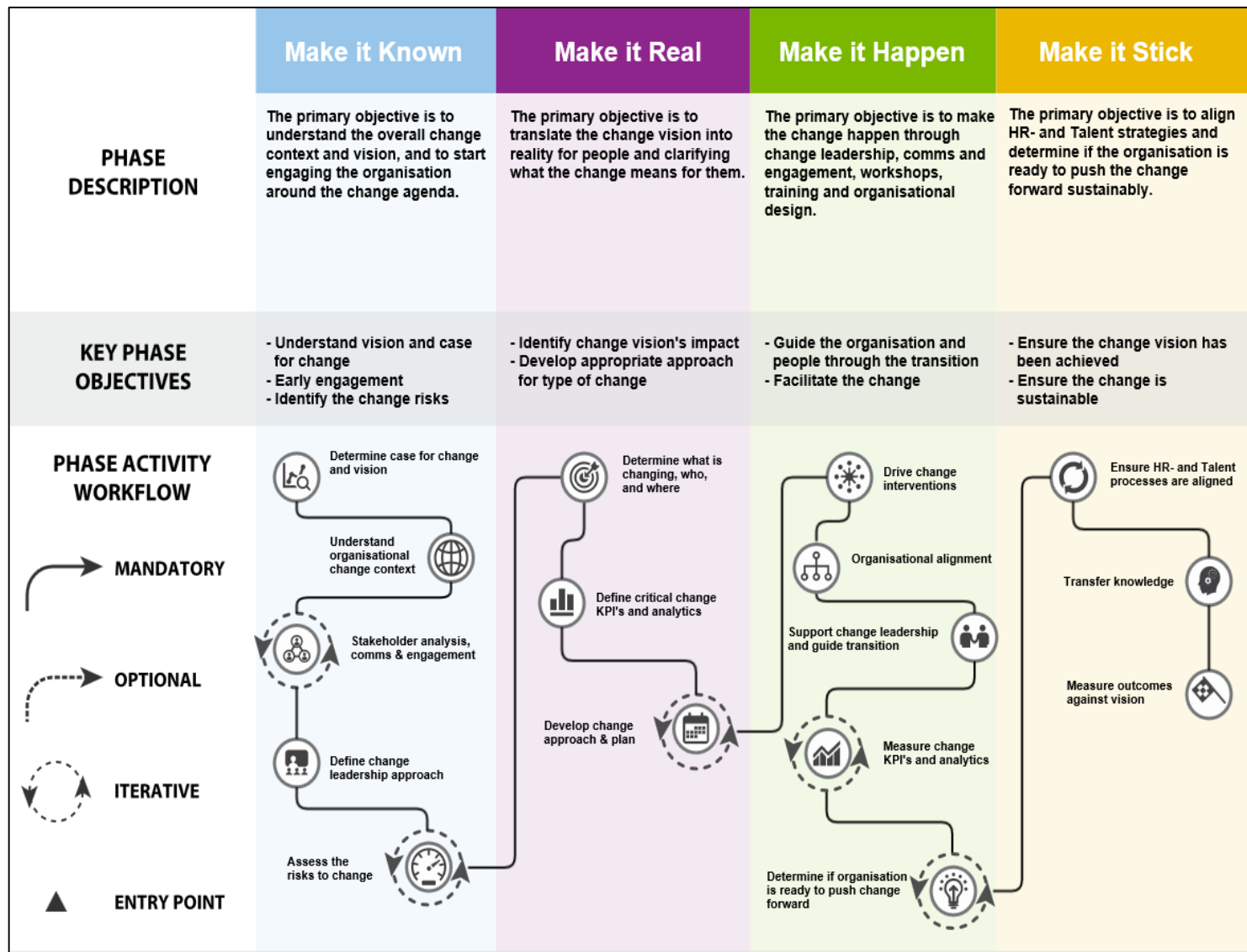


# 3. Key Driver and Pitfalls to Avoid

# Key Driver - Change Management and Communication

Implementing the GRRS will change the way employees think, behave and work. Engaging employees early in the rollout process and having them participate in this change will be critical. An effective change management and communication strategy is essential to successfully roll out and adopt the GRRS. To help TCDSB understand a little more about the change management process, KPMG has provided its 4 phased approach on the next slide on how to make change known and how to make it stick.

Please see next slide.



# Pitfalls to Avoid When Implementing the GRRS

When implementing the GRRS, the following pitfalls can be avoided:

- Concentrating on the technology and not the people;
- Poor coordination between the RM, IT, Legal and change teams;
- After gathering initial user feedback, not considering people issues or feedback too closely;
- Forgetting to involve the users (i.e. employee/SME) in the rollout process;
- Trying to move too quickly, gradual adoption turns a rollout into a learning process, rather than an immediate change;
- Not understanding the learning culture at TCDSB. The GRRS implementation and training should be aligned in the context of how adoption, learning and knowledge sharing works (and works well) within your organization; and
- Not maintaining accuracy of GRRS rollout project documentation and training materials as business requirements, timelines, and processes may change.



# Appendix

# Helpful References (1/2)

- <https://www.aiim.org/~media/AIIM-Real-Files/Toolkit-PDF/How-to-Develop-Records-Retention.pdf>
- <https://www.sfu.ca/archives/for-staff/RMtraining.html>
- <http://www.archives.gov.on.ca/en/recordkeeping/index.aspx>
- <https://www.itworldcanada.com/article/gartners-escape-model-6-steps-to-change-leadership/404040>
- <https://cdt.ca.gov/wp-content/uploads/2017/02/OCM-Readiness-Guide.pdf>
- [https://www.prosci.com/resources/articles/change-management-communication-checklist?utm\\_source=tutorial-checklist-communication&utm\\_medium=redirect&utm\\_campaign=cm](https://www.prosci.com/resources/articles/change-management-communication-checklist?utm_source=tutorial-checklist-communication&utm_medium=redirect&utm_campaign=cm)
- [https://www.prosci.com/resources/articles/change-sponsor-checklist?utm\\_source=tutorial-checklist-sponsorship&utm\\_medium=redirect&utm\\_campaign=cm](https://www.prosci.com/resources/articles/change-sponsor-checklist?utm_source=tutorial-checklist-sponsorship&utm_medium=redirect&utm_campaign=cm)
- <https://westx.ca/the-importance-of-change-management/>
- [https://www.pritchett.net/change-management-training?gclid=EAlaIQobChMIiMnQk5jO4glVhlizCh2iYg\\_JEAAYASAAEgITnPD\\_BwE](https://www.pritchett.net/change-management-training?gclid=EAlaIQobChMIiMnQk5jO4glVhlizCh2iYg_JEAAYASAAEgITnPD_BwE)

# Helpful References (2/2)

- <https://www.cmswire.com/digital-workplace/ai-success-relies-on-strong-organizational-change-management/>
- <https://blogs.opentext.com/change-management-whats-in-it-for-me/>
- <https://www.pinterest.ca/pin/320037117248899816/>
- <https://www.onbase.com/en/learn-ecm/common-ecm-terms/records-management>
- [https://www.armavi.org/docs/SmeadSoft\\_10Things.pdf](https://www.armavi.org/docs/SmeadSoft_10Things.pdf)





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REPORT TO

## AUDIT COMMITTEE

## AUDIT COMMITTEE COMMUNITY MEMBERS ASSESSMENT

*"I, I am the Lord, and besides me there is no savior. I declared and saved and proclaimed, when there was no strange god among you; and you are my witnesses, says the Lord."*

**Isaiah 43:11-12**

| Created, Draft   | First Tabling     | Review                                      |
|------------------|-------------------|---|
| October 13, 2020 | November 17, 2020 | <a href="#">Click here to enter a date.</a> |

P. De Cock, Comptroller of Business Services & Finance

### RECOMMENDATION REPORT

#### Vision:

*At Toronto Catholic we transform the world through witness, faith, innovation and action.*

#### Mission:

*The Toronto Catholic District School Board is an inclusive learning community uniting home, parish and school and rooted in the love of Christ.*

*We educate students to grow in grace and knowledge to lead lives of faith, hope and charity.*



**Brendan Browne, PhD**  
Director of Education

**D. Koenig**  
Associate Director  
of Academic Affairs

**L. Noronha**  
Associate Director of Facilities,  
Business and Community  
Development, and  
Chief Financial Officer

## **A. EXECUTIVE SUMMARY**

This report responds to an Audit Committee motion that TCDSB staff organize a process whereby the Audit Committee members would be able to provide a formal feedback to the Audit Committee's Non-Board Community Members. The proposed process requires the circulation and completion of a draft Community Member Assessment Form by the Audit Committee's Board members for compilation and communication to the Community members in an anonymous format.

*The cumulative staff time required to prepare this report was 5 hours.*

## **B. PURPOSE**

1. This Recommendation Report is on the Order Paper of the Audit Committee in response to a motion approved by the Audit Committee during the meeting of September 30<sup>th</sup>, 2020. The motion requested TCDSB staff to “organize a process whereby the Audit Committee members would be able to provide a formal feedback to Non-Board Community Members on the Audit Committee.”

## **C. BACKGROUND**

1. TCDSB staff presented a report to the Audit Committee on September 30<sup>th</sup>, 2020 concerning the term of office for the Audit Committee's Non-Board Community Members term of office nearing expiration. The ensuing discussion resulted in staff directed to develop a new formal feedback process and commence a recruitment process for the next 4-year term of office.

## **D. EVIDENCE/RESEARCH/ANALYSIS**

1. TCDSB staff identified a Ministry of Education form designed for Audit Committee's to conduct a self-assessment. The attached draft Audit Committee Community Member Assessment form (Appendix A) is modified for the purpose of assessing the Community Members' role on the Audit Committee.

2. The proposed assessment process will circulate the form among the Audit Committee's Board members for anonymous completion and submission to TCDSB staff for compilation and communication to the two Community Audit members.

## **E. STAFF RECOMMENDATION**

That the Audit Committee approve the recommended process detailed above in Section D and the draft Community Member Assessment Form attached as Appendix A.

### **Audit Committee Community Members Assessment Form**

The following questionnaire will assist in the self-assessment of the audit committee's (AC) Community Members' 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's Community Members (Regional Internal Audit Manager, Director of Education, Chief Financial Officer, etc.) to also complete the assessment.
- Ask each audit committee Board 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.

| <b>1. QUALIFICATIONS</b>   | Yes                      | No                       |
|--|--------------------------|--------------------------|
| <ul style="list-style-type: none"> <li>Has appropriate sector knowledge and diversity of experiences and backgrounds</li> <li>Demonstrates integrity, credibility, trustworthiness, active participation, an ability to handle conflict constructively, strong interpersonal skills, and the willingness to address issues proactively</li> <li>Meets all applicable independence and conflict of interest requirements</li> </ul> | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>Feedback/Comments:</b><br><br><br><br>  |                          |                          |

| <b>2. UNDERSTAND AND FOLLOW PROCESSES AND PROCEDURES</b>  | Yes                      | No                       |
|---|--------------------------|--------------------------|
| Community Members understanding the following: <ul style="list-style-type: none"> <li>Adequate minutes and report of proceedings to the Board of Trustees</li> <li>Quorum</li> <li>Well prepared members</li> <li>Conducted effectively, with sufficient time spent on significant or emerging issues</li> <li>Respect the line between oversight and management</li> <li>Separate (in camera) sessions with management, internal and external auditors as required</li> <li>Contributed recommendations for the Board of Trustees to adopt and/or approve</li> <li>Feedback to the Board of Trustees regarding their interactions with senior management, internal audit and external audit</li> </ul> | <input type="checkbox"/> | <input type="checkbox"/> |
| Community Members are appropriately planned/prepared due to the following: <ul style="list-style-type: none"> <li>Preparation of an annual calendar to guide meeting discussions</li> <li>Agenda and related materials are circulated in advance of meetings</li> <li>Held with enough frequency to fulfill the audit committee's duties</li> <li>Contributed to the audit committee agenda items for review and discussion</li> <li>Written materials and verbal content provided to/and from the audit committee are relevant and concise</li> </ul>  | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>Feedback/Comments:</b><br><br><br><br>   |                          |                          |

| 3. UNDERSTANDING OF THE BOARD, INCLUDING RISKS   | Yes                      | No                       |
|--|--------------------------|--------------------------|
| <ul style="list-style-type: none"> <li>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")</li> <li>Reviews the process implemented by management to effectively identify and assess significant risks, and assessed the steps taken to control such risks</li> <li>Reviews the Regional Internal Audit Team's risk assessment and understands the identified risks</li> <li>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)</li> <li>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</li> </ul> | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>Feedback/Comments:</b><br><br><br><br><br><br><br><br><br><br>  |                          |                          |

| 4. OVERSIGHT OF FINANCIAL REPORTING PROCESS, INCLUDING INTERNAL CONTROLS  | Yes                      | No                       |
|---|--------------------------|--------------------------|
| Reviews the financial statements for the following: <ul style="list-style-type: none"> <li>Completeness and accuracy</li> <li>Significant accounting policies followed by the board</li> <li>Quality, appropriateness and transparency of note disclosures</li> <li>Identification of related-party transactions</li> <li>Adjustments to the statements that resulted from the external audit</li> <li>Recommendation to the Board of Trustees for their approval</li> </ul>  | <input type="checkbox"/> | <input type="checkbox"/> |
| <ul style="list-style-type: none"> <li>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</li> <li>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)</li> <li>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</li> <li>Recommends to the Audit Committee that management takes action to achieve resolution when there are repeat comments from auditors, particularly those related to internal controls</li> <li>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</li> </ul> | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>Feedback/Comments:</b><br><br><br><br><br><br><br><br><br><br>   |                          |                          |

| 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.   | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>INTERNAL AUDIT:</b> <ul style="list-style-type: none"> <li>• Reviews the annual and multi-year internal audit plans and makes recommendations for adjustments when appropriate</li> <li>• Regularly reviews the internal audit function (e.g. independence, the mandate, activities, structure, budget, compliance with IIA standards and staffing)</li> <li>• 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</li> <li>• Ensures that there are no unjustified restrictions or limitations on the scope of any internal audit</li> <li>• Reviews significant internal audit findings, management's action plans to address these findings and the status of action plans presented in earlier meetings</li> </ul>  | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>Feedback/Comments:</b>   |                          |                          |
| <b>EXTERNAL AUDIT:</b> <ul style="list-style-type: none"> <li>• Reviews the annual external audit plan and provides recommendations, as necessary</li> <li>• Oversees the role of the external auditors from selection to termination and has an effective process to evaluate their independence, qualifications and performance</li> <li>• Reviews management's representation letters to the external auditors, including making inquiries about any difficulties in obtaining them</li> <li>• Reviews significant external audit findings, management's action plans and the status of action plans presented in earlier meetings</li> <li>• Reviews and makes recommendations to the board on the audit fees paid to the external auditors</li> <li>• Reviews other professional services that relate to financial reporting (e.g., consulting, legal, and tax strategy services) provided by outside consultants</li> <li>• Recommends to the Audit Committee 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</li> </ul> | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>Feedback/Comments:</b>   |                          |                          |
| 6. ETHICS, COMPLIANCE & MONITORING  | Yes                      | No                       |
| <ul style="list-style-type: none"> <li>• 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.)</li> <li>• Performs an adequate review of any findings of examinations by regulatory agencies or the Ministry of Education</li> <li>• Reviews management's procedures for enforcing the school board's code of conduct</li> <li>• Oversees the school board's whistleblower process and understands the procedures to prohibit retaliation against whistleblowers</li> </ul>  | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>Feedback/Comments:</b>   |                          |                          |



REPORT TO

AUDIT COMMITTEE

## 2019-20 ANNUAL REPORT OF THE AUDIT COMMITTEE

*Give generously to him and do so without a grudging heart; then because of this the LORD your God will bless you in all your work and in everything you put your hand to.”*  
**Deuteronomy 15:10**

**Created, Draft**

October 27, 2020

**First Tabling**

November 17, 2020

**Review**

[Click here to enter a date](#)

P. De Cock, Comptroller of Business Services & Finance

### RECOMMENDATION REPORT

**Vision:**

*At Toronto Catholic we transform the world through witness, faith, innovation and action.*

**Mission:**

*The Toronto Catholic District School Board is an inclusive learning community uniting home, parish and school and rooted in the love of Christ.*

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Business and Community  
Development and  
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## **A. EXECUTIVE SUMMARY**

This report provides a summary of the Toronto Catholic District School Board's (TCDSB) Audit Committee activities for the year ended August 31, 2020 as required by Ontario Regulation 361/10. It outlines the audit work plan delivered by the Regional Internal Audit Team (RIAT) as well as their plan for 2020-21. It also provides a summary of the risks identified through those audits. Management continues to address those risk areas and follow-up internal audits are scheduled after an appropriate amount of time has elapsed for the Audit Committee to be informed of the action plans implemented to address risks.

A brief synopsis of the Audit Committee's topics of discussion for issues outside of the RIAT or External Audit is provided. Finally, the report provides the attendance details of Audit Committee members as required by Regulation.

*The cumulative staff time required to prepare this report was 12 hours.*

## **B. PURPOSE**

1. This report provides a summary of the Audit Committee activities over the 2019-20 fiscal year.

## **C. BACKGROUND**

*School Board Audit Committees are driven by legislative requirements*

1. Ontario Regulation 361/10 outlines the composition, terms of membership, mandate, duties, responsibilities, and reporting requirements for Audit Committees.
2. Ontario Regulation 361/10 requires the Audit Committee to submit a report to the Board of Trustees in each fiscal year that includes the following:
  - i. Any annual or multi-year audit plan of the Board's internal auditor;
  - ii. A description of any changes made to a plan since the last report of the committee;
  - iii. A summary of the work performed by the internal auditor since the last annual report of the committee together with a summary of the work the auditor expected to perform during the period;

- iv. A summary of risks identified and findings made by the internal auditor;
- v. An assessment by the committee of the Board's progress in addressing any findings and recommendations that have been made by the internal or external auditor;
- vi. A summary of any enrolment audits planned by the internal auditor;
- vii. A summary of the work performed by the committee;
- viii. A summary of the matters addressed by the committee at its meetings;
- ix. The attendance record of members of the committee; and
- x. Any other matter that the committee considers relevant.

## **D. EVIDENCE/RESEARCH/ANALYSIS**

### ***The TCDSB uses Deloitte LLP for its External Auditor***

1. Deloitte LLP completed the 2018-19 external year-end audit work, and will also complete the 2019-20 year-end audit as the 5<sup>th</sup> year of its 5-year external auditor contract with the TCDSB. No significant risks were identified as a part of the External Auditor's work.

### ***The TCDSB uses a Regional Internal Audit Team (RIAT) model for its Internal Audit function***

2. There have been no material changes to the RIAT work plan since the 2018-19 Audit Committee Annual Report. The Audit Committee approved a minor change, however, to the scope of the IT Asset Management Audit Engagement already in progress to account for the risk impact of the Covid-19 Pandemic and resulting deployment of IT devices to staff and students.
3. For the 2019-20 fiscal year, the RIAT scheduled the following internal audits:
  - a. Usage of Facilities Audit
  - b. IT Asset Management & Student Device Distribution during Covid-19
  - c. Records Management & Privacy
  - d. Strategic Workforce Planning – Phase 1
  - e. Follow-up Audits
4. For the 2020-21 fiscal year, the RIAT is expected to deliver the following internal audits pending the completion of audit fieldwork commenced and ongoing in 2019-20:

- a. Privacy Audit
- b. Accounts Payable and Expense Audit
- c. Follow-up Audits

***Several risks were identified through the RIAT audits and are being tracked by staff***

- 5. TCDSB Management staff responded to risks identified during the HR/Payroll Follow-up Audit and continue to respond to additional recommendations in order to increase operational efficiencies in Employee Master File Record changes and increasing the utilization of Employee Self Service utilities.
- 6. The Regional Internal Audit Team did not identify any outstanding significant risks in the follow-up audit engagement.
- 7. Appendix A provides a more fulsome description of the findings and risks from these audits. Follow-up audits are scheduled at appropriate intervals after the completion of the initial audit to report back to the Audit Committee on management's progress towards addressing the risk areas.
- 8. Enrolment Audits are not performed by the RIAT, but rather are performed in-house from within the Business Services Department. Appendix B-1 provides a listing of the School Enrolment Audits performed in the 2019-20 fiscal year and Appendix B-2 provides a listing of the Adult ESL Audits completed in the same fiscal year. Similarly, Business Services Department staff conduct School/CSPC School Banking Audits. Appendix C provides a listing of School Banking Audits performed in the 2019-20 fiscal year.

***The TCDSB Audit Committee addresses a large volume of issues outside of the RIAT and External Audit Reports***

- 9. The following is a non-exhaustive list of issues and/or reports discussed at the Audit Committee during the 2019-20 fiscal year:
  - a. Reviewed regular reports regarding Summary of Grievances, Legal Trends, Liabilities, Administrative Risks and Litigation,
  - b. Reviewed TCDSB's Enterprise Risk Management Framework,
  - c. Reviewed Financial Status Update Reports,
  - d. Reviewed Quarterly Whistleblower Update Reports,
  - e. Reviewed the 2020-21 Budget Estimates,
  - f. Reviewed External Auditors provision of Non-Audit Services,
  - g. Reviewed Professional Services Fees paid to External Consultants,

- h. Reviewed School and Catholic School Parent Councils (CSPCs) Audit Findings,
- i. Reviewed the TCDSB's Response to the Covid-19 Pandemic,
- j. Reviewed TCDSB's Environmental Risk Assessment

*Audit Committee members have shown a great deal of commitment to meeting attendance*

- 10. The Audit Committee met five times during the 2019-20 fiscal year; well exceeding the legislatively mandated three meeting minimum.
- 11. The composition of the committee remain unchanged through 2019-20.
- 12. Appendix D provides the full attendance details of the Committee per regulations.

## **E. STAFF RECOMMENDATION**

That this 2019-20 Annual Report be adopted by the Audit Committee and submitted on its own behalf to the Board at its Corporate Services Committee (Private Session) meeting on December 9<sup>th</sup> 2020, and subsequently, to the Ministry of Education in the required condensed format.

## SUMMARY OF AUDIT FINDINGS & RISKS

The Toronto Area Regional Internal Audit Team (RIAT) has completed and reported on the following internal audits for TCDSB in 2019-20. For all audits performed, the following is a summary of the risks and audit findings discovered during the audits:

| Audits                              | Findings  | Risks  | Management Response  |
|-------------------------------------|---|--|--|
| RIAT – Payroll / HR Follow-up Audit | <p><b>1. Changes to Employee Master File Records Review Process.</b> A process document titled “Human Resources Management Best Practices for Audit of Employee Master File Records” was completed in October 2019. An “Online Authorization tool” for employee master file changes is also used by both Academic and Support Services departments. Management should continue reviewing HR workflows and exploring additional process improvements to reduce the amount of staff time spend on manual data entry and review.</p> | <p>1. Risk of Inaccurate data entry is not considered high given the overall control environment and processes in place.</p> | <p>1. Management will continue to review workflows. The Human Resources Department will continue to revise the online authorization tool in order to remove extraneous information. In the coming years, management will focus on the implementation of the e-recruitment software that will reduce extraneous information through streamlining business workflow processes that will remove duplication of effort in many areas of the employee life cycle processes.</p> |

## APPENDIX A

| Audits | Findings   | Risks   | Management Response   |
|--------|--|---|---|
|        | <p><b>2. Employee Self Service Module.</b><br/>           Since the ESS User Guide and Employee Change Forms were only released/revised in March 2019, more time is needed to assess whether increased communication efforts have resulted in increased usage of ESS by employees (and resulting savings in HR staff time by not having to make these inputs). HR Management should monitor ESS usage for FY2019/20.</p> | <p>2. Delays in developing user guides and communication of ESS enhancements to employees and union groups results in HR staff time being allocated towards processing such changes. HR staff time is not being efficiently utilized if all address and banking changes input by HR Secretaries are also subject to a secondary review.</p> | <p>2. Management will continue to advertise the scope of opportunities available via Employee Self Service on a more regular basis and will request various union partners to also communicate to their members through their various forms of communication. Management will prepare quarterly statistics on employee ESS usage rates.</p> |

|  | Brebeuf   | Chaminade | James<br>Cardinal<br>McGuigan | Marshall<br>McLuhan | St. Mother<br>Teresa |
|--|-----------|-----------|-------------------------------|---------------------|----------------------|
| <b>Order of Audit Field work Completion</b>                            | <b>1</b>  | <b>2</b>  | <b>3</b>                      | <b>4</b>            | <b>5</b>             |
| 1. Invitation to school to select Enrolment Audit field work dates     | 30-Jan-20 | 30-Jan-20 | 30-Jan-20                     | 30-Jan-20           | 30-Jan-20            |
| 2. Date selected by school for Enrolment Audit field work              | 28-Feb-20 | 3-Mar-20  | 26-Feb-20                     | 5-Mar-20            | 6-Mar-20             |
| 3. Date confirmed with Audit Preparation instructions                  | 28-Feb-20 | 3-Mar-20  | 26-Feb-20                     | 5-Mar-20            | 6-Mar-20             |
| 4 Questionnaire completed following Audit field work with findings and | 28-Feb-20 | 3-Mar-20  | 26-Feb-20                     | 5-Mar-20            | 6-Mar-20             |
| 5. Formal Audit Report completed                                       | 1-Apr-20  | 8-Apr-20  | 31-Mar-20                     | 1-Apr-20            | 1-Apr-20             |

|  | <b>Msgr. Fraser<br/>Alternate</b> | <b>Holy Name</b> | <b>James<br/>Culnan</b> | <b>St. Benedict</b> | <b>St. Bernard</b> |
|--|-----------------------------------|------------------|-------------------------|---------------------|--------------------|
| <b>Order of Audit Field work Completion</b>                            | <b>6</b>                          | <b>7</b>         | <b>8</b>                | <b>9</b>            | <b>10</b>          |
| 1. Invitation to school to select Enrolment Audit field work dates     | 30-Jan-20                         | 31-Jan-20        | 31-Jan-20               | 31-Jan-20           | 31-Jan-20          |
| 2. Date selected by school for Enrolment Audit field work              | 27-Feb-20                         | 19-Feb-20        | 21-Feb-20               | 9-Mar-20            | 24-Feb-20          |
| 3. Date confirmed with Audit Preparation instructions                  | 27-Feb-20                         | 19-Feb-20        | 21-Feb-20               | 11-Mar-20           | 24-Feb-20          |
| 4 Questionnaire completed following Audit field work with findings and | 27-Feb-20                         | 19-Feb-20        | 21-Feb-20               | 11-Mar-20           | 24-Feb-20          |
| 5. Formal Audit Report completed                                       | 1-Apr-20                          | 1-Apr-20         | 1-Apr-20                | 1-Apr-20            | 1-Apr-20           |



|  | St. Jude  | St. Matthew | St. Robert | St. Victor | Sts. Cosmas and Damian |
|--|-----------|-------------|------------|------------|------------------------|
| <b>Order of Audit Field work Completion</b>                            | <b>11</b> | <b>12</b>   | <b>13</b>  | <b>14</b>  | <b>15</b>              |
| 1. Invitation to school to select Enrolment Audit field work dates     | 31-Jan-20 | 31-Jan-20   | 31-Jan-20  | 31-Jan-20  | 31-Jan-20              |
| 2. Date selected by school for Enrolment Audit field work              | 4-Mar-20  | 10-Mar-20   | 2-Mar-20   | 27-Feb-20  | 20-Feb-20              |
| 3. Date confirmed with Audit Preparation instructions                  | 4-Mar-20  | 10-Mar-20   | 2-Mar-20   | 27-Feb-20  | 20-Feb-20              |
| 4 Questionnaire completed following Audit field work with findings and | 4-Mar-20  | 10-Mar-20   | 2-Mar-20   | 27-Feb-20  | 20-Feb-20              |
| 5. Formal Audit Report completed                                       | 1-Apr-20  | 1-Apr-20    | 1-Apr-20   | 1-Apr-20   | 1-Apr-20               |

|  | Holy Spirit | Our Lady of Fatima | Our Lady of Assumption | Precious Blood | St. Andrew |
|--|-------------|--------------------|------------------------|----------------|------------|
| <b>Order of Audit Field work Completion</b>                            | <b>1</b>    | <b>2</b>           | <b>3</b>               | <b>4</b>       | <b>5</b>   |
| 1. Invitation to school to select Enrolment Audit field work dates     | 7-Nov-19    | 7-Nov-19           | 7-Nov-19               | 7-Nov-19       | 7-Nov-19   |
| 2. Date selected by school for Enrolment Audit field work              | 11-Nov-19   | 12-Nov-19          | 28-Nov-19              | 20-Nov-19      | 11-Nov-19  |
| 3. Date confirmed with Audit Preparation instructions                  | 18-Nov-19   | 12-Nov-19          | 28-Nov-19              | 20-Nov-19      | 11-Nov-19  |
| 4 Questionnaire completed following Audit field work with findings and | 18-Nov-19   | 12-Nov-19          | 28-Nov-19              | 20-Nov-19      | 11-Nov-19  |
| 5. Formal Audit Report completed                                       | 23-Jan-20   | 23-Jan-20          | 24-Jan-20              | 24-Jan-20      | 24-Jan-20  |

|  | St. Angela | St. Francis de Sales | St. Gerald | St. Marcellus | St. Margaret |
|--|------------|----------------------|------------|---------------|--------------|
| <b>Order of Audit Field work Completion</b>                            | <b>6</b>   | <b>7</b>             | <b>8</b>   | <b>9</b>      | <b>10</b>    |
| 1. Invitation to school to select Enrolment Audit field work dates     | 7-Nov-19   | 7-Nov-19             | 18-Nov-19  | 7-Nov-19      | 7-Nov-19     |
| 2. Date selected by school for Enrolment Audit field work              | 26-Nov-19  | 21-Nov-19            | 18-Nov-19  | 13-Nov-19     | 3-Dec-19     |
| 3. Date confirmed with Audit Preparation instructions                  | 25-Nov-19  | 21-Nov-19            | 18-Nov-19  | 13-Nov-19     | 3-Dec-19     |
| 4 Questionnaire completed following Audit field work with findings and | 25-Nov-19  | 21-Nov-19            | 18-Nov-19  | 13-Nov-19     | 3-Dec-19     |
| 5. Formal Audit Report completed                                       | 24-Jan-20  | 24-Jan-20            | 24-Jan-20  | 28-Jan-20     | 24-Jan-20    |

|   | St. Paschal<br>Baylon | St. Rose of<br>Lima | St. Jerome | St. Timothy |
|---|-----------------------|---------------------|------------|-------------|
| <b>Order of Audit Field work Completion</b>                               | <b>11</b>             | <b>12</b>           | <b>13</b>  | <b>14</b>   |
| 1. Invitation to school to select Enrolment<br>Audit field work dates     | 7-Nov-19              | 7-Nov-19            | 1-Nov-19   | 1-Nov-19    |
| 2. Date selected by school for Enrolment<br>Audit field work              | 25-Nov-19             | 29-Nov-19           | 8-Nov-19   | 7-Nov-19    |
| 3. Date confirmed with Audit Preparation<br>instructions                  | 26-Nov-19             | 29-Nov-19           | 8-Nov-19   | 7-Nov-19    |
| 4 Questionnaire completed following Audit<br>field work with findings and | 26-Nov-19             | 29-Nov-19           | 8-Nov-19   | 7-Nov-19    |
| 5. Formal Audit Report completed  | 24-Jan-20             | 24-Jan-20           | 24-Jan-20  | 24-Jan-20   |

## SUMMARY OF SCHOOL/CSPC AUDITS COMPLETED IN 2019-20

|   | St. Barnabas | Bishop Marrocco | Holy Family  | All Saints    | Michael Power/St. Joseph | Blessed Sacrement |
|---|--------------|-----------------|--------------|---------------|--------------------------|-------------------|
| Order of Audit Field Work Completion  | 1            | 2               | 3            | 4             | 5                        | 6                 |
| 1. Invitations to Schools to select Audit field work dates                              | Dec 5, 2019  | Dec 5, 2019     | Dec 5, 2019  | Dec 5, 2019   | Dec 5, 2019              | Dec 5, 2019       |
| 2. Date selected by School for Audit field work   | Jan 23, 2020 | Feb 4, 2020     | Feb 20, 2020 | Feb 27, 2020  | Mar 5, 2020              | Mar 12, 2020      |
| 3. Date Confirmed with Audit Preparation instructions                                   | Dec 17, 2019 | Dec 17, 2019    | Dec 17, 2019 | Dec 17, 2019  | Dec 17, 2019             | Dec 17, 2019      |
| 4. Test sample determined and sent to Principal with Questionnaire                      | Dec 19, 2019 | Jan 6, 2020     | Jan 27, 2020 | Feb 3, 2020   | Feb 10, 2020             | Feb 18, 2020      |
| 5. Reminder of Audit field work sent 3 days prior to selected date                      | Jan 20, 2020 | Jan 30, 2020    | Feb 14, 2020 | Feb 21 2020   | Mar 2, 2020              | Mar 9, 2020       |
| 6. Questionnaire completed following Audit field work with findings and recommendations | Jan 31, 2020 | Feb 18, 2020    | Apr 13, 2020 | Apr 27, 2020  | May 7, 2020              | May 29, 2020      |
| 7. Formal Audit Report completed  | Feb 12 2020  | Feb 25, 2020    | Apr 17, 2020 | May 4, 2020   | May 14, 2020             | June 2, 2020      |
| 7(a). Forwarded to Management for review  | Feb 12, 2020 | Feb 25, 2020    | Apr 17, 2020 | May 4, 2020   | May 14, 2020             | June 2, 2020      |
| 8. Forwarded report to School Principal for Response                                    | Mar 9, 2020  | Mar 9, 2020     | May 4, 2020  | May 26,2020   | May 26,2020              | June 4, 2020      |
| 9. Forwarded completed report to Superintendent for review                              | May 27, 2020 | Apr 20, 2020    | July 6, 2020 | July 22, 2020 | July 22, 2020            | Jun 23, 2020      |

## SUMMARY OF SCHOOL/CSPC AUDITS COM

|   | St. Edward  | St. John Paul II  | St. Charles   | Bishop Allen  |
|---|---|---|---|---|
| Order of Audit Field Work Completion  | 7   | 8   | 9   | 10  |
| 1. Invitations to Schools to select Audit field work dates                              | Dec 5, 2019   | Dec 5, 2019   | Dec 5, 2019   | Dec 5, 2019   |
| 2. Date selected by School for Audit field work   | Mar 24, 2020  | Apr 2, 2020   | Apr 21, 2020  | Apr 28, 2020  |
| 3. Date Confirmed with Audit Preparation instructions                                   | Dec 17, 2019  | Dec 17, 2019  | Dec 17, 2019  | Dec 17, 2019  |
| 4. Test sample determined and sent to Principal with Questionnaire                      | Feb 24, 2020  | Mar 2, 2020   | Mar 23, 2020  | Apr 6, 2020   |
| 5. Reminder of Audit field work sent 3 days prior to selected date                      | Mar 13, 2020  | Mar 30, 2020  |   |   |
| 6. Questionnaire completed following Audit field work with findings and recommendations | postponed to 2020-21 year due to the COVID-19 school shutdown | postponed to 2020-21 year due to the COVID-19 school shutdown | postponed to 2020-21 year due to the COVID-19 school shutdown | postponed to 2020-21 year due to the COVID-19 school shutdown |
| 7. Formal Audit Report completed  |   |   |   |   |
| 7(a). Forwarded to Management for review  |   |   |   |   |
| 8. Forwarded report to School Principal for Response                                    |   |   |   |   |
| 9. Forwarded completed report to Superintendent for review                              |   |   |   |   |

## AUDIT COMMITTEE'S MEMBERS & ATTENDANCE

The members in attendance at each meeting are shown as follows:

Present (Y) Absent (A) Not Applicable (-)

| Member's Name               | Sep.17<br>2019 | Nov.13<br>2019 | Jan.29<br>2020 | Mar.24<br>2020* | Jun.22<br>2020 |
|-----------------------------|----------------|----------------|----------------|-----------------|----------------|
| A. Kennedy, Chair           | A              | Y              | Y              | -               | Y              |
| M. Del Grande               | Y              | Y              | Y              | -               | Y              |
| D. Di Giorgio, Trustee      | Y              | Y              | Y              | -               | A              |
| N. Borges, Community Member | Y              | A              | Y              | -               | Y              |
| R. Singh, Community Member  | Y              | Y              | Y              | -               | Y              |

The external Audit Committee members are appointed for a three year term. The Audit Committee has fulfilled its obligation under O. Reg. 361/10 Section (1) to meet at least three times in each fiscal year.

### NOTES:

\* Audit Committee meeting cancelled due to Covid-19 Pandemic shutdown

## Audit Committee Meeting 2020 Annual Agenda / Check List

|  | Jan | Mar | June | Sep | Nov |
|--|-----|-----|------|-----|-----|
| <b>Risk Management</b>                           |     |     |      |     |     |
| Resourcing (Mix, Skillset, Quantity)             |     | D   |      | D   |     |
| Reputational Risk                                | D   |     | D    | D   | D   |
| Management Structure Issues                      |     |     | D    |     |     |
| Enterprise Risk Management                       | D   |     | D    |     |     |
| Budget (2020/2021)                               |     | D   | D    |     |     |
| <b>Financial Reporting Process</b>               |     |     |      |     |     |
| MOE Financial Reports                            | D   | D   | D    | D   | D   |
| Consolidated Financial Statements                |     |     |      |     |     |
| <b>Internal Audit</b>                            |     |     |      |     |     |
| Open Audit Status (% complete, support received) | D   | D   | D    | D   | D   |
| Risk Review Summary on Audit Completion          |     |     | D    |     |     |
| Future Audit Plan (2 years)                      |     |     |      |     |     |
| <b>Internal Controls</b>                         |     |     |      |     |     |
| Ministry Operational Review                      |     |     |      |     |     |
| Internal Audit recommendations                   |     | D   | D    |     | D   |
| <b>Compliance Matters</b>                        |     |     |      |     |     |
| Legal  | D   | D   | D    | D   | D   |
| MOE  | D   | D   | D    | D   | D   |
| Union  | D   | D   | D    | D   | D   |
| Board Policy Compliance                          |     | D   | D    | D   | D   |
| <b>External Audit</b>                            |     |     |      |     |     |
| Review External Auditors                         |     |     |      | D   |     |
| Scope  |     |     |      | D   |     |
| Cost   |     |     |      |     |     |

D - Discussed

R - Review requested

P - Pending

Audit Committee is required to meet a minimum of 3 times annually.



**17.a Updating of Annual & Pending List of Reports**

|    | <b>Subject</b>   | <b>Date Due</b> | <b>Delegated to</b> |
|----|--|-----------------|---------------------|
| a. | Report regarding Schedule of Internal Audits (Annual)  | Jan./Feb.       | <b>L. Noronha</b>   |
| b. | Report regarding Summary of Grievances, Trends, Liabilities, Administrative Risks and Litigation (Quarterly, where appropriate, to both the Audit Committee and the respective Standing Committee) | Quarterly       | <b>M. Eldridge</b>  |
| c. | Report regarding Whistleblower Metrics   | Quarterly       | <b>L. Noronha</b>   |
| d. | Report regarding Audit Committee Annual Report to the Board of Trustees (Annual)   | Nov.            | <b>L. Noronha</b>   |
| e. | Report regarding the Draft Audited Financial Statements (Annual)   | Nov.            | <b>L. Noronha</b>   |
| f. | Report regarding the Audit Committee's Self-Assessment (Annual)  | Jan./Feb.       | <b>L. Noronha</b>   |
| g. | Report regarding the External Auditors' Annual Audit Plan (Annual)   | Sept.           | <b>L. Noronha</b>   |
| h. | Report regarding the Toronto & Area Regional Internal Audit Team Progress Report (Every Meeting)   | Every Meeting   | <b>P. Hatt</b>      |