



**INTERNAL  
AUDIT TEAM**  
Toronto and Area Region

## **Toronto Catholic District School Board**

### **Status Update for Audit Committee**

**May 2019**

**Staffing Update:** Introduction of NEW Manager, Regional Internal Audit –  
**Judy Selvadurai**

Judy will be supporting regional internal audit in the six school boards within the Toronto and Area Region (Toronto DSB, Toronto Catholic DSB, Peel DSB, Dufferin-Peel Catholic DSB, York Region DSB and York Catholic DSB).

Judy is a Chartered Professional Accountant (CPA) and a Certified Internal Auditor (CIA). Judy joined York Catholic District School Board in March 2004 as the Internal Auditor and was most recently the Compliance and Financial Specialist.

Recruitment for the Regional Internal Audit Specialist position is still ongoing.

**Audit Plan Update:** The following is the status of engagements included in the Toronto Catholic District School Board’s Regional Internal Audit Plan for the 2018/19 year.

#	Audits	Status
1	IT Asset Management	<p>The main objective for this engagement is to assess whether the Board is adequately managing its IT assets. For this audit, the following types of IT assets are being reviewed:</p> <ul style="list-style-type: none"> <li>• Laptops / Desktops</li> <li>• Mobile devices (i.e. iPads and Chromebooks)</li> <li>• Printers</li> <li>• Audio visual equipment (i.e. large format displays and projectors)</li> </ul> <p>Review of the audit work is almost complete. Once complete, a closing meeting will be scheduled with management to discuss observations.</p>



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2	Records Management	<p>The main objective for this engagement is to determine whether the Board's records are adequately managed from the creation of a record through to destruction of a record that is no longer required to be kept.</p> <p>This outsourced engagement was awarded to KPMG. A kick-off meeting between management, KPMG and the Regional Internal Audit Team is scheduled for May 15<sup>th</sup>, at which time a schedule for fieldwork will be agreed upon.</p>
3	Payroll/Human Resources Follow Up	<p>The objective of this engagement is to follow up on findings identified in the Payroll/Human Resources Audit Report that was issued in 2016 and determine whether management has implemented appropriate processes and controls to address these findings.</p> <p>Planning for this follow-up is underway. The Regional Internal Audit Team has requested from management documentation that supports the current status of the findings.</p>
4	Risk Assessment / Three-Year Internal Audit Plan	<p>A risk is the possibility of an event occurring that will impact achievement of the Board's objectives. The Regional Internal Audit Team will assess risk across the various functions of the Board to determine areas that are higher risk.</p>



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		<p>The internal audit plan for the three years starting 2019-20 will then be developed and will take into consideration:</p> <ul style="list-style-type: none"><li>• Areas of highest risk</li><li>• Projects that will add the most value</li><li>• Previous audit coverage</li><li>• Common risk areas across boards in the Toronto and Area Region</li></ul> <p>The risk assessment is now complete and the internal audit plan is currently under development. The results of the risk assessment will be shared at the May 2019 Audit Committee meeting, along with a list of audits suggested for inclusion in the audit plan for Audit Committee discussion and feedback.</p>