



REPORT TO

**STUDENT ACHIEVEMENT AND WELL BEING, CATHOLIC EDUCATION AND HUMAN RESOURCES COMMITTEE**

**ACCESS AND REVIEW OF BOARD INVOICES**

*“For the wages of sin is death, but the gift of God is eternal life in Christ Jesus our Lord”  
Romans 6:23*

Created, Draft	First Tabling	Review
March 27, 2018	April 5, 2018	April 12, 2018
P. De Cock, Comptroller of Business Services & Finance		
<b>RECOMMENDATION REPORT</b>		

**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**

This report provides a process by which the TCDSB Chief Financial Officer (CFO) and Treasurer reviews and controls the processing of legal invoices. It also recommends a process whereby Trustees may access and review all invoices (inclusive of legal related invoices) that are listed on monthly cheque registries.

*The cumulative staff time required to prepare this report was 2 hours*

## **B. PURPOSE**

1. This Recommendation Report responds to two approved Trustee motions from June 8<sup>th</sup>, 2017 and March 22<sup>nd</sup>, 2018, both of which relate to the processing and review of Board invoices.

## **C. BACKGROUND**

1. Since 2010, an online electronic repository of the cheque register replaced the past practice of preparing a paper-based cheque register. All Trustees and Senior Staff have access to this online cheque register for review and control purposes.
2. The online cheque register contains payments made by TCDSB in either the paper-based cheque or electronic funds transfer (EFT) format. It should be noted that the cost associated with retrieving, scanning/copying each source document is approximately 2-3 minutes of staff time.
3. The Board of Trustees passed a motion on June 8<sup>th</sup> 2017 and March 22<sup>nd</sup> 2018 requesting a report regarding access and controls concerning Board invoices.

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

1. Given the sensitive nature and subject matter expertise required to review invoices from legal firms outsourced by the Board, it is appropriate to have a slightly heightened review mechanism for expenditures of this type. This is common practice in many public sector organizations.

2. The access to review all invoices on a cheque registry, while considered relatively operational in nature, is an internal service that can be provided to individual Trustees subject to the Board's approval of a process, which maintains a level of control and transparency.

## **E. METRICS AND ACCOUNTABILITY**

1. Processing and control of legal invoices shall include the following elements:
  - Review of the invoice by the in-house Legal Counsel responsible for managing the engagement with the external legal firm,
  - Review of the invoice by the Supervisory Officer or General Legal Counsel responsible for the subject matter,
  - Inclusion of the legal invoice, or summary of invoices from a particular legal firm, on the monthly cheque registry made available to Trustees and Senior Staff,
  - Monthly review of the legal invoice amounts included in the cheque registry by the Comptroller of Business Services and Finance and follow-up as required,
  - Periodic review and follow-up by the CFO and Treasurer of the legal invoice amounts included in the cheque registry,
  - Quarterly report to the Audit Committee (in Private) on use of external legal firms, and
  - Annual report to the Corporate Services Committee (in Public) on summary of use of external legal firms.
2. The recommended process by which Trustees may gain access to back-up invoice documentation related to the monthly cheque registry is as follows:
  - All Trustees receive the monthly cheque registry via e-mail from Business Services staff,
  - Should an individual Trustee wish to see back-up documentation to any items listed on the monthly cheque registration they may make a written request (via e-mail) to the CFO and Treasurer, with a copy to All Trustees and the Director of Education, for such documentation,

- Within five (5) business days the CFO and Treasurer will arrange for the requested documentation to be provided to the Trustees' Administrative Officer,
- The Trustees' Administrative Officer will inform all Trustees that the documentation is available for review,
- Any Trustee may "check out" the documentation from the Administrative Officer and review the information on-site at the Catholic Education Centre (CEC),
- An administrative "check out" procedure may be developed by the Trustees' Administrative Officer for tracking purposes,
- The Trustee will remit the documentation back on the same business day (or the next morning if it is an evening review) to the Administrative Officer who in turn will remit the full package back to Business Service staff,
- At no time may the documentation leave the premises of the CEC, be scanned/copied or be left unattended in an unsecure manner (e.g. must be in a locked cabinet if unattended).

## **F. STAFF RECOMMENDATION**

That the Board of Trustees approve the following:

1. That the recommended process for Trustees to access and review invoice documentation as outlined in this report be approved.