



We are a Christ-centered Catholic faith community that celebrates diversity and fosters spiritual growth, inspiring all to reach their full potential in mind, body and spirit.

AGENDA AND MATERIAL

**AUDIT COMMITTEE MEETING
PUBLIC SESSION**

**FRIDAY, SEPTEMBER 22, 2023
10:00 A.M.**



Electronic Meeting in Compliance with Education Act Section 207 and Ontario Regulation 463/97 Section 5.1 (2)

Join Zoom Meeting: <https://us06web.zoom.us/j/86508305626>

Public Access 1-647-374-4685 Meeting ID: 865 0830 5626

A. ROUTINE MATTERS

- | | |
|--|------|
| 1. Opening Prayers | - |
| 2. Roll Call | - |
| 3. Nominations and Election of Chair for 2023-2024 | A3 |
| 4. Approval of the Agenda | - |
| 5. Declaration of Conflict of Interest | |
| 5.1 Declaration of Conflict-of-Interest Form (2023-2024) | A5.1 |
| 5.2 Declaration of Conflict-of-Interest re Agenda (verbal) | |
| 6. Minutes of the Audit Committee Meeting | |
| 6.1 June 14, 2023 | A6.1 |

B. REPORTS

- | | |
|---|----|
| 1. Regional Internal Audit Status Report. | B1 |
| 1.1 RIAT Training Update | |
| 1.2 Training Planned 2023-2024 | |

C. BUSINESS IN CAMERA

D. FUTURE MEETINGS

E. ADJOURNMENT

**TO: NIAGARA CATHOLIC DISTRICT SCHOOL BOARD
AUDIT COMMITTEE MEETING
SEPTEMBER 22, 2023**

PUBLIC SESSION

TITLE: NOMINATIONS AND ELECTION OF CHAIR FOR 2023-2024

**TO: NIAGARA CATHOLIC DISTRICT SCHOOL BOARD
AUDIT COMMITTEE MEETING
SEPTEMBER 22, 2023**

PUBLIC SESSION

**TITLE: DECLARATION OF CONFLICT OF INTEREST FORM
(2023-2024)**

The Declaration of Conflict of Interest Form is presented for signature by each Member of the Audit Committee.

Presented by: Niagara Catholic District School Board Audit Committee Chair

Date: September 22, 2023



**Declaration to the Chair of the Audit Committee of
the Niagara Catholic District School Board
by a Member of the Audit Committee
as to Whether or Not the Member has a Conflict of Interest**

1. This Declaration applies to:
(check one)

- a) the Committee meetings of the Audit Committee for the fiscal year 2023-2024
- b) any changes subsequent to the fiscal year declaration.

2. I _____, declare that I do not have a conflict of interest as
(name of member)
Defined by Subsection 4(2) of O. Reg 361/10, Education Act, RSO 1990 C.E-2.
(strike out if inapplicable)

3. I _____, declare that I have a conflict of interest as
(name of member)
defined by Subsection 4(2) of O. Reg 361/10, Education Act, RSO 1990 C.E-2 because one or more of
my: parents(s), child(ren) or spouse is/are employed by the Board at this time.
(strike out if inapplicable)

Dated at Welland, Ontario this _____ day of _____, 2023.

Audit Committee Member

Note: Subsection 4(2) O. Reg 361/10, Education Act, RSO 1990 C.E-2 states:

For the purposes of clause (1) (c), a person has a conflict of interest if his or her parent, child or spouse is employed by the board”.

Written declarations must be submitted to the Chair of the committee at the first meeting of the committee in each fiscal year as per Subsection 14(1) O. Reg 361/10.

**TO: NIAGARA CATHOLIC DISTRICT SCHOOL BOARD
AUDIT COMMITTEE MEETING
SEPTEMBER 22, 2023**

PUBLIC SESSION

**TITLE: MINUTES OF THE AUDIT COMMITTEE MEETING OF
JUNE 16, 2023**

RECOMMENDATION

THAT the Niagara Catholic District School Board Audit Committee approve the Minutes of the Audit Committee Meeting (Public Session) of June 16, 2023, as presented.



MINUTES OF THE AUDIT COMMITTEE MEETING (PUBLIC SESSION)

FRIDAY, JUNE 16, 2023

Minutes of the Audit Committee Meeting (public session) of the Niagara Catholic District School Board, held on June 16, 2023 electronically in compliance with Education Act Section 207 and Ontario Regulation 463/97 Section 5.1(2).

The meeting was called to order at 10:01a.m. by Trustee Rhianon Burkholder as acting Chair.

A. ROUTINE MATTERS

1. Opening Prayer

Opening Prayer was led by Trustee Rhianon Burkholder.

2. Roll Call

Committee Member	Present	Present Electronically	Absent	Excused
Rhianon Burkholder		✓		
Larry Huibers		✓		
Doug Joyner		✓		
Mario Falvo				✓
Charles Skelton		✓		

Resources to the Audit Committee were in attendance:

Camillo Cipriano, Director of Education
Giancarlo Vetrone, Superintendent of Business and Financial Services
Rosa Rocca, Controller of Business and Finance
Andrea Eltherington, Regional Internal Audit Manager
Melanie Dugard, Grant Thornton LLP
Chris Guglielmi, Grant Thornton LLP

Staff in attendance:

William Mancini, IT Engineer
John Forte, Privacy and Risk-Advisor
Shari Bush, Recording Secretary/Administrative Assistant, Business and Financial Services

3. Approval of the Public Agenda of June 16, 2023.

Moved by Larry Huibers
Seconded by Doug Joyner

THAT the Niagara Catholic Audit Committee approve the Agenda of the Audit Committee Meeting (Public Session) of Friday, June 16, 2023.

CARRIED

4. Declaration of Conflict of Interest

No Declarations of Conflicts of Interest were declared with any items on the agenda.

5. Approval of Minutes of the Audit Committee Meeting (Public Session) of November 23, 2022

Moved by Doug Joyner
Seconded by Larry Huibers

THAT the Niagara Catholic Audit Committee approve the Minutes of the Audit Committee Meeting (Public Session) of November 23, 2022.

CARRIED

B. REPORTS

1. Regional Internal Audit Status Report

Andrea Eltherington presented the RIAT Status Report to the committee members.

1.2 Regional Internal Audit Team Internal Audit Mandate

Andrea Eltherington presented the Regional Internal Audit Team Internal Audit Mandate for signature from the Audit Committee Chair and the Director of Education.

1.3 2023-2024 Audit Plan Proposal

Andrea Eltherington presented the 2023-2024 Audit Plan Proposal as a recommendation to the committee members.

Moved by Doug Joyner
Seconded by Larry Huibers

THAT the Niagara Catholic Audit Committee approve the 2023-2024 Audit Plan Proposal as presented.

CARRIED

C. BUSINESS IN CAMERA

Moved by Larry Huibers
Seconded by Doug Joyner

THAT the Niagara Catholic Audit Committee move into the In Camera Session

CARRIED

The Niagara Catholic Audit Committee moved into the In Camera Session of the Committee Meeting at 10:18 a.m. and reconvened at 10:39 a.m.

D. FUTURE MEETINGS

Next Audit Committee Meeting is Friday, September 22, 2023 at 10:00 a.m.

E. ADJOURNMENT

Moved by Doug Joyner

Seconded by Larry Huibers

THAT the June 16, 2023 meeting of the Niagara Catholic Audit Committee be adjourned.

CARRIED

The Niagara Catholic Audit Committee Meeting was adjourned at 10:42 a.m.

**TO: NIAGARA CATHOLIC DISTRICT SCHOOL BOARD
AUDIT COMMITTEE MEETING
SEPTEMBER 22, 2023**

PUBLIC SESSION

TITLE: REGIONAL INTERNAL AUDIT STATUS REPORT

The Regional Internal Audit Status Report is presented for information.

Presented by: Andrea Eltherington, Regional Internal Audit Manager

Date: September 22, 2023



MEMO

TO: Niagara Catholic District School Board Audit Committee
 FROM: Andrea Eltherington, Regional Internal Audit Manager
 DATE: September 22, 2023
 SUBJECT: Regional Internal Audit Status Report – Open Committee Session

This memorandum will serve to update the Audit Committee of the Regional Internal Audit Team’s (RIAT) work since June 16, 2022.

A. RIAT Training Update

Completed 2022-23

Auditor	Training Focus	Date
All Auditors	1. OASBO Internal Audit 2. Relevant seminars/websites on fraud, ethics, privacy and IT Security offered by the various institutes.	On-going and when relevant throughout the year
Andrea Eltherington	1. Cyber Insurance Summit 2. Ethics in a changing world 3. Enterprise Security & Compliance Overview 4. Attack Simulation – Real-Time Cyber Simulation to assist in the assessment of Cyber Security Posture 5. OASBO Finance Conference 6. Hearts and Minds Conference Andrea confirms that she has met the annual continuing education requirements of the IIA and ISACA	October 19, 2023 December 1, 2022 February 15, 2023 February 16, 2023 March 2-3, 2023 April 27-28, 2023
Dondon Luce	1. Whistleblowers and Retaliation – What Internal Auditors Need to Know 2. A Guide to Cybersecurity for Internal Auditing 3. Internal Control and Transformation of Entities 4. Modernize your SOC for the Future 5. 2022 Cybersecurity Virtual Conference	October 10, 2022 October 17, 2022 October 19, 2022 October 26, 2022 October 26, 2022 November 1, 2022



	6. 4 Pillars that Will Form the Future of Internal Audit 7. Privacy Program Management 8. Accounting Ethics (Ethics for Accountant (Code of Conduct) 9. Primetime Cybercrime 10. IIA Toronto Chapter Symposium – The Evolution of the Internal Auditor 11. ChatGPT and Generative AI - Risks and Ethical Concerns 12. Debunking the Myths About the Cyber Risk 13. Breaking Down Silos: 3 Steps to Build a Resilient IT Don confirms that he has met the annual continuing education requirements of the IIA and ISACA.	November 15, 2022 November 29, 2022 November 30, 2022 May 9, 2023 May 30, 2023 July 26, 2023 July 26, 2023
Mohamad Alkhen	1. 2022 MIAA Fall Conference 2. OASBO Finance and Internal Audit Committee Workshop 3. 2023 MIAA Spring Workshop 4. Passed final CIA exam Mohamad confirms that he has met the annual continuing education requirements of the CPA, AICPA, IMA, ACFE and IIA.	October 27-28, 2022 March 2-3, 2023 May 1, 2023 July 22, 2023

Planned 2023-24

Auditor	Training Focus	Date
All Auditors	1. OASBO Internal Audit 2. Relevant seminars/webinar on fraud, ethics, privacy and IT Security offered by the various institutes. 3. MIAA fall training	On-going and when relevant throughout the year

Acronyms

- ACFE – Association of Certified Fraud Examiners
- IIA – Institute of Internal Auditors
- ISACA – Information System Audit and Control Association
- CIA – Certified Internal Auditor
- CPA – Chartered Professional Accountant
- CISA – Certified Information Systems Auditor
- MIAA – Municipal Internal Auditors Association
- AICPA – Association of International Certified Professional Accountants
- IMA – Institute of Management Accountants

B.

**TO: NIAGARA CATHOLIC DISTRICT SCHOOL BOARD
AUDIT COMMITTEE MEETING
SEPTMEBER 22, 2023**

PUBLIC SESSION

TITLE: FUTURE MEETINGS

Next Audit Committee Meetings are scheduled at 10:00 a.m. as follows:

November 22, 2023 (Wednesday)

March 8, 2024 (Friday)

June 14, 2024 (Friday)