

**Audit Committee  
Limestone District School Board**

**September 9, 2019**

A meeting of the Audit Committee was held in the Barry C. O'Connor Board Room at the Limestone Education Centre, 220 Portsmouth Avenue, Kingston, ON on Monday, September 9, 2019, at 5:30 p.m.

**Present:**

**Trustee** G. Elliott  
**Members:** L. French  
S. Ruttan

**Community** A. Young  
**Members:** F. Tan

**Officials:** M. Baumann, Manager, Financial Services  
D. Rantz, Director of Education  
C. Young, Superintendent of Business Services & Treasurer

**Others:** L. Huber, KPMG  
H. Kobusinge, KPMG  
P. L'Orfano, RIAT Ontario East  
G. Segu, RIAT Ontario East

**Recorder:** L. Strange, Records Management Coordinator

Director Rantz called the meeting to order at 5:30 pm.

Acknowledgement of Territory:

"The Limestone District School Board is situated on the traditional territories of the Anishinaabe and Haudenosaunee. We acknowledge their enduring presence on this land, as well as the presence of Métis, Inuit and other First Nations from across Turtle Island. We honour their cultures and celebrate their commitment to this land."

**Approval of Agenda**

*MOVED BY: A. Young, that the agenda, as presented, be approved. Carried.*

**Declaration of Conflict of Interest**

Trustee Elliott declared a conflict of interest as his wife is an employee of the Board.

**Action Items:**

1. Election of Committee Chair

Director Rantz called for nominations for Chair of the Audit Committee.

Trustee Ruttan nominated Trustee French, seconded by Trustee Elliott.

Trustee French accepted the nomination.

Director Rantz called for nominations two more times. Seeing none, she called for a

motion to close the nominations.

*MOTION: Trustee French, that the nominations for Audit Committee Chair be closed. Carried.*

Trustee French was acclaimed as Chair of the Audit Committee.

2. 2019-2020 Regional Internal Audit Mandate

G. Segu gave an overview of the RIAT Internal Audit Mandate, including the roles and responsibilities of its Auditors, its reporting and monitoring procedures and its quality assurance.

Trustee Ruttan asked if the RIAT Ontario East team also covers the Catholic and French boards. G. Segu answered that only the English Public and English Catholic boards are covered.

*MOVED BY: A. Young, that the RIAT Mandate be approved as appended. Carried.*

Information items:

3. Regional Internal Audit Team Update

As per the previous item.

4. Past Chair's discussion with the external auditor regarding fraud

Trustee French stated that she had had a conversation with the Board's external auditors about school boards have differing thresholds for RFPs. Further information is forthcoming, and will be shared with the committee once it is available.

**Motion to Private Session**

*MOVED BY: Trustee Ruttan, that the meeting move into Private Session. Carried.*

**Private Session**

5. Regional Internal Audit

i) Hiring and Occasional Teacher Audit

P. L'Orfano provided an update on the recently completed Hiring and Occasional Teacher Audit.

ii) Follow up Procedures

P. L'Orfano provided an update on the RIAT's Follow-up Procedures.

iii) Activities Update (2019/20 to 2020/21)

G. Segu provided an Activities Update.

*MOTION: A. Young, that the Limestone District School Board Audit Committee:*  
*1. Receives for information (i) the Internal Audit Activity updates and (ii) all audit reports from the Regional Internal Audit Manager.*

2. *Recommends for approval the 2019-20 Internal Audit Plan (Appendix 1). Carried.*

6. KPMG – Interim/year end audit (verbal update)

L. Huber provided an update on the year-end audit.

**Committee to Rise and Report**

*MOVED BY: Trustee Ruttan, that the committee Rise and Report to Public Session. Carried.*

**Other Business**

None at this time.

**Next Meeting Date**

November 11, 2019.

**Adjournment**

*MOVED BY: Trustee Elliott, that the meeting adjourn. Carried.*

The meeting adjourned at 6:25 p.m.