



1325 California Avenue
Windsor, ON N9B 3Y6
BOARD CHAIRPERSON: Barbara Holland
DIRECTOR OF EDUCATION: Paul A. Picard

AUDIT COMMITTEE MINUTES

Wednesday, April 22, 2015 at 6:00 p.m.
Windsor Essex Catholic Education Centre
Video Conference Room

PRESENT:

Audit Committee Members:

F. Costante (Board member)
R. Laforest (Community member)

L. Soulliere (Board member)
F. Valentinis (Board Member - Committee Chair)

Administrative Resource Personnel:

M. Iatonna, Executive Superintendent of Corporate Services
P. King, Superintendent of Business
G. Flood, Manager of Accounting & Capital
S. Swiatoschik, Manager of Budget Development & Control

Regional Internal Audit Team (RIAT) Members:

J. Nicolle, Regional Internal Audit Manager
M. Chimhanda, Senior Regional Internal Auditor

Recording Secretary: D. Steffens

1. Call To Order and Opening Prayer – In accordance with *Board By-Laws - Respecting the Operational Procedures of the Board*, Presiding Officer M. Iatonna called the meeting to order at 6:05 p.m. and led the committee in prayer.
2. Recording of Attendance –Trustee B. Holland and Community Member L. Di Maio sent regrets.
3. Election of the 2014-15 Chair - M. Iatonna opened the floor to nominations for Chairperson for the remainder of the 2014-15 fiscal year term. It was noted that, in accordance with *Ontario Regulation 361/10 Audit Committees*, the committee chair must be elected from among the board members appointed to the committee.

Moved by: F. Costante Seconded by: R. Laforest

THAT Trustee Valentinis be nominated for the position of Committee Chair for the remainder of the 2014-15 fiscal year term. Carried.
Trustee Valentinis accepted the nomination.

Following three additional calls for nominations, M. Iatonna requested a motion that nominations be closed.

Moved by: L. Soulliere Seconded by: F. Costante

THAT nominations for the position of Chair be closed. Carried.

Trustee Valentinis accepted the position and assumed the Chair.

4. Approval of Agenda/Questions Pertaining to Agenda

Addition:

- 12(b) Ministry of Education 2014-15 Enrolment Compliance Audit

Moved by: L. Soulliere Seconded by: F. Costante

THAT the April 22, 2015 Audit Committee meeting agenda be approved as amended.
Carried.

5. Disclosure of Interest Pursuant to *Ontario Regulation 361/10 Audit Committees* - Written Declarations of Conflicts were submitted by the members present.

6. Disclosure of Interest Pursuant to the Municipal Conflict of Interest Act – None.

7. Approval of Public Session Minutes – November 12, 2014

Moved by: L. Soulliere Seconded by: R. Laforest

THAT the November 12, 2014 Audit Committee Minutes be approved as distributed.
Carried.

8. Resolve Into Closed Session

Moved by: F. Costante Seconded by: R. Laforest

THAT the Audit Committee meeting of April 22, 2015 resolve into Closed Session at 6:20 p.m., pursuant to the Education Act – Section 207 to consider security of the property of the board matters; contractual; and, specific matters permitted or required to be kept private and confidential under the Freedom of Information and Protection of Privacy Act. *Carried.*

9. Confirmation of Confidential Note to File – November 12, 2014 Closed Session

10. Closed Session Items

a) Internal Audit Items

b) External Audit Items

- Audit Committee's Annual Evaluation of the External Auditors Performance
- Recommendation for the Provision of External Audit Services for the 2015-16 Fiscal Year Cycle

c) Other Committee Business and/or Questions of an In-Camera Nature

- Debriefing on the February 22, 2015 Audit Committee Training Session
- Request for Proposal - Financial Accounting Software (*Information only*)
- Audit Committee's Annual Evaluation of the Regional Internal Audit Team Performance

11. Resolve Into Public Session

Moved by: L. Soulliere Seconded by: F. Costante

THAT the Audit Committee meeting of April 22, 2015 resolve into Public Session at 7:06 p.m. *Carried.*

Report on action items from Closed Session:

- Approval of the November 12, 2014 Audit Committee In-Camera Meeting Notes
- Recommendation to the Windsor-Essex Catholic District School Board to extend the term of the current agreement with BDO Canada LLP for the provision of external audit services for a period of one (1) additional year, beginning with the fiscal period ending August 31, 2015 and finishing with the fiscal period ending August 31, 2016, and further directed Administration to provide the Board of Trustees with a proposed timeline for the issuance of a Request for Proposal and subsequent appointment of a service provider for future external audit services.

12. Public Session Items

a) 2015-16 GSN Funding Announcement and Board Budget Development

P. King provided information on the progress of the 2015-16 budget development. The Board of Trustees received an initial report at its meeting of March 25, 2015 on the anticipated pressures and challenges expected in the development of the 2015-16 Budget Estimates. The initial budget outlook forecasted \$12.4M of reductions required and reflected an estimated 802 pupil decline.

Further information on the 2015-16 funding has since been made available with the provincial release of the Grants for Student Needs (GSN) on March 26, 2015. P. King advised that the GSN continues to build efficiencies into the funding model by expanding School Board Efficiencies and Modernization (SBEM) incentives and supports for boards to make more efficient use of school space.

With the announced grant changes, a revised enrolment forecast reflecting a 550 pupil decline, and the availability of the Ministry Education Finance Information System (EFIS), the initial budget outlook has been updated. While the revised budget outlook presents a better financial picture than originally anticipated, the estimated \$6M of reductions required still constitute a considerable challenge the Board must face as it progresses through the balance of budget development.

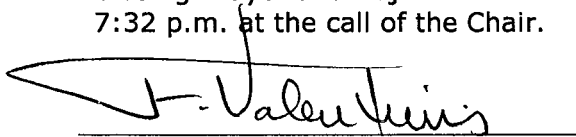
b) Ministry of Education 2014-15 Enrolment Compliance Audit

P. King advised that, as part of the Ministry of Education's 2014-15 school board reporting and compliance audit plan, the WECDsB has been selected to participate in a review of the *2013-14 Day School Enrolment and English as a Second Language (ESL)* data reported to the ministry, for grant purposes, in the October 2013 and March 2014 OnSIS school submissions. The school board interview and audits will be conducted during the week of April 27 to May 1, 2015. Schools selected by the Ministry for the compliance audit include Immaculate Conception Elementary, H. J. Lassaline Elementary, Catholic Central Secondary and St. Michael's Alternate High School.

13. Other Business / Questions – None.

14. Next Meeting Date(s) – **The next meeting date was rescheduled to Wednesday, June 17, 2015 at 6:00 p.m.**

15. Closing Prayer and Adjournment – There being no further business, the meeting adjourned at 7:32 p.m. at the call of the Chair.



Fulvio Valentinis
Audit Committee Chairperson