District School Board Ontario North East

Audit Committee

Tuesday, May 11, 2026, at 12:00 p.m.
Schumacher Board Office and Microsoft Teams Meeting

AGENDA

Item	Topic	Presenter	Page
1.0	**Call to Order**		
1.1	Territorial Acknowledgement		
1.2	Attendance		
	Motion: THAT the Audit Committee approve the absence of from the May 11, 2026, Audit Committee meeting.		
1.3	Approval of the Agenda		
	Motion: THAT the agenda for the Audit Committee meeting dated May 11, 2026, be approved.		
1.4	Declaration of Conflict of Interest		
Trustees Declaring a conflict must do so in writing with a log kept in the Board Chair's office. Trustees declaring a conflict are to disconnect from Microsoft Teams or leave the Board room at the time of the discussion and will receive a text from the Director of Education / Secretary of the Board when they are welcome to join.			
2.0	**Approval of the Minutes**		
2.1	Minutes of the Audit Committee Meeting dated December 08, 2025		2
3.0	**Delegations**		
4.0	**Staff Reports**		
4.1	2026-2027 Audit Plan	Melissa Dodge	4
	Motion: That the Audit Committee recommend the Board approve the 2026-2027 Audit plan.		
4.2	Succession Planning Report	Melissa Dodge	5
4.3	Recommendation Follow Up Summary	Melissa Dodge	10
4.4	Appointment of Auditors for 2025-2026 Fiscal Year		
	Motion: That the Audit Committee recommend the Board reappoint KPMG, LLP, Licensed Professional Accountants as auditors for the year ending August 31, 2026.		
5.0	**New Business**		
6.0	**Trustee Motions for Consideration (Previous Meeting)**		
7.0	**Trustee Notices of Motion (Discussion for Next Meeting)**		
8.0	**Adjournment**		
	Motion: THAT we do now adjourn		

Audit Committee

Monday December 08, 2025, at 12:00 p.m.
Microsoft Teams

MINUTES

COMMITTEE MEMBERS PRESENT

Bob Brush	Trustee
Brian Peever	Trustee
Greg Paquette	External Member
Jamie Johnston	External Member
Jonathan Byer	Trustee/Chair
Lesleigh Dye	Director of Education
Lisa Edwards	Superintendent of Business/Finance

GUESTS

Derek D'Angelo	KPMG – External Auditor

STAFF PRESENT

Lisa Edwards	Superintendent of Business/Finance
Charles Trudel	Manager of Finance

STAFF ABSENT

Lesleigh Dye	Director of Education

RECORDING SECRETARY

Jessica Hardy	Executive Assistant to the Superintendent of Business/Finance

CALL TO ORDER

Jonathan Byer, Chair of the Audit Committee called the meeting to order at 11:59 pm.

APPROVAL OF THE AGENDA

BRUSH

THAT the agenda for the Audit Committee meeting dated December 08, 2025, be approved with the following additions be approved:
i) Prior Year KPMG Audits

CARRIED

CONFLICT OF INTEREST

Trustees declaring a conflict of interest must do so in writing, with a log kept on file by the Chair. Trustees declaring a conflict are to leave the meeting space/disconnect from Teams at the time of the discussion and will receive a text/notification from the Superintendent of Business when they are welcome to join.

APPROVAL OF THE MINUTES SEPTEMBER 29, 2025

PAQUETTE — **THAT** the minutes for the Audit Committee meeting dated September 29, 2025, be approved.

CARRIED

AUDIT FINDINGS REPORT YEAR ENDING AUGUST 31, 2025

PEEVER — **THAT** this Audit Committee receive the Audit Findings Report presented from KPMG LLP Licensed Public Accountants for the year ending August 31, 2025.

CARRIED

INDEPENDENT AUDITORS REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED AUGUST 31, 2025

PEEVER — **THAT** this Audit Committee recommend the Board approve the Independent Auditors' Report and Draft Consolidated Financial Statements for the year ended August 31, 2025.

CARRIED

OTHER BUSINESS

i.) PRIOR YEAR KPMG AUDITS

ii.) 2025-2026- AUDIT COMMITTEE MEETING SCHEDULE

May 11, 2026, at 12:00 pm

ADJOURNMENT

BRUSH — **THAT** this Audit Committee now adjourn.

CARRIED

The meeting was adjourned at 12:45 p.m.

INTERNAL AUDIT TEAM

2024/2025

Audit	IT Security	Succession Planning	Follow Up
Area	Information Technology	Human Resources	
Notes	Reported August 26th, 2025	Reported May 11th, 2026	Reported May 11th, 2026

2025/2026

Audit	Construction Monitoring	Safe and Inclusive Learning/Mental Health	Follow Up
Area	Facilities	Instruction	
Rationale		Moderate Risk Compliance	
Notes	Deferred: reassess during risk assessment 2026/2027	Start in May 2026	As management action plans are due

2026/2027

Audit	Risk Assessment	To be determined	Follow Up
Area	All areas		
Rationale	Last risk assessment 2021/ 2022		
Notes	To create multi year audit plan	Based on risk assessment results	As management action plans are due

INTERNAL AUDIT TEAM
Northeastern Ontario

SUCCESSION PLANNING

District School Board Ontario North East

May 7th, 2026

Internal Audit Manager- Melissa Dodge
Internal Auditor- Eric St. Denis

Distribution:
Lisa Edwards, Superintendent of Business and Finance
Lesleigh Dye, Director of Education
District School Board Ontario North East, Audit Committee



INTERNAL AUDIT TEAM
Northeastern Ontario

Introduction

This consultation was performed in accordance with the 2024/2025 audit plan as presented to the audit committee.

Scope and Approach

A succession planning toolkit was used to guide a conversation with management from various departments including Finance, Human resources, Information Technology and Facilities. The toolkit was provided to each manager to expand and use in departmental succession planning on an on-going basis. The toolkit covers the following areas:

1. Identifying critical positions within each department
2. Determining the risk of vacancy
3. Management provided the key competency profile for each critical position
4. Management identified potential successors within the Board to assume these roles
5. Conducting a Competency Gap Analysis on identified successors
6. Succession planning, including strategies to manage gaps

A high-level summary of the critical position analysis by department and risk of vacancy is provided below in the 'Summary of Departments' section.

Conclusion

The RIAT would like to thank the management for their time and cooperation during the succession planning review. The review was not an assurance engagement and did not focus on current succession planning and audit testing. Therefore, a rating was not assigned.

Limitations on Use of Report

Our report is confidential and intended for the use of the persons and entities indicated on the cover page of this report. We do not assume any responsibility or liability for losses incurred by the school Board, directors, officers, employees or by any other parties as a result of the circulation, publication, reproduction or use of this report.

INTERNAL AUDIT TEAM
Northeastern Ontario

Summary of Departments

Identifying critical positions

RIAT met with managers from various departments to gain an understanding on their current succession management and any practices they have within their departments. The first step was a critical position analysis, which involved applying a score to various questions to rate positions within each department and identify the position as critical, key or a support role. The questions included what board priorities the position delivers, meeting legislative requirements, specialised expertise and the departments' ability to meet objectives if it were vacant. The critical positions identified can be seen in the table below included in the "risk of vacancy" section of this report. The manager of each department was automatically identified as critical, regardless of the ratings from the analysis.

Risk of vacancy

For the critical positions identified, a risk of vacancy was completed. RIAT met with each department manager and scored each position's likelihood of vacancy based on the opportunity for advancement within the board, the current demand for the skillset and the salary grid compared to market average. Additionally, expected retirement date was identified, any individual with under 5 years until expected retirement was automatically scored as a high regardless of the other factors. A summary of critical positions and the likelihood of vacancy is summarised below.

Department	Total positions	Critical positions identified	Critical positions with high vacancy risk	Risk % due to retirement	Risk % due to Competitive Marketplace
Finance	7	2	2	0%	100%
Payroll	4.5	1	1	100%	0%
HR	6	3	0	0%	0%
IT	6	3	3	0%	100%
Facilities/Capital	6	1	3	67%	33%

INTERNAL AUDIT TEAM
Northeastern Ontario

Succession planning – Gap Analysis

Process Documentation/Cross Training

Recording and maintaining standard operating procedures is inconsistent between departments. There is also inconsistent cross training for critical tasks within departments.

Leading Practice	Recommendation	Management action plan / due date
Standard operating procedures should be recorded within departments for the various roles of critical positions to ensure that their duties can be completed, should the position be vacant. Cross training of employees to complete tasks, especially critical tasks (ie: processing payroll) should be completed.	Processes should be maintained to ensure they are accurate to actual operational practices, as well as appropriately detailed so that an individual performing the task is familiar with all aspects of what needs to be completed. Use the toolkit and discussions with employees to identify tasks completed that only the individual performing the task is familiar with completing. Provide employees the appropriate time and support to cross train with other roles within the department.	Each department manager will oversee the creation of a "Critical Task Manual" for positions identified as high-risk. This must include step-by-step guides for daily, monthly, and annual cycles. Implement a formal departmental matrix to track "Back-up" personnel. Each critical task must have at least one trained secondary staff member who has performed the task under supervision. December 31, 2026

INTERNAL AUDIT TEAM
Northeastern Ontario

Competency Profiles

During the consultation a competency profile for each position within the department was completed. It included potential successors and gaps in the potential successor's skills. This information was summarised in the toolkit and provided to the manager of each department.

Leading Practice	Recommendation	Management action plan / due date
Maintaining a competency profile and up to date job description. A competency profile should include the following items: - Education - Year of experience - Position knowledge - Skills - Behaviours	Maintain the analysis completed with each manager and for each critical position identified, outline the current and future-requirements such as knowledge, skills, abilities, qualifications and personal qualities based on the current job description as well as any anticipated changes. Job descriptions and postings should be updated to reflect any new requirements identified.	Managers will meet with identified "Potential Successors" to create personalized professional development plans to bridge identified skill gaps. December 31, 2026

Employee Surveys/Exit Interviews

One section of the toolkit included looking at retention strategies, such as conducting retention interviews, exit interviews, employee engagement surveys and departmental roadblocks. Currently the various interviews and employee engagement surveys are not being completed or analysed for results.

Leading Practice	Recommendation	Management action plan / due date
Completing these types of employee engagement surveys noted above can help the board better understand their employees and reduce the risk of vacancy.	Management should consider which tools would be useful in a future succession planning process.	Conduct proactive retention interviews with staff in high-risk departments (specifically IT and Finance) to identify "Roadblocks" before vacancies occur. December 31, 2026

INTERNAL AUDIT TEAM

District School Board Ontario North East

Recommendation Follow Up Summary - May 2026

Introduction

As part of the annual audit plan, RIAT follows up on management action plans and due dates outlined in final audit reports. Management provides status updates upon request, and additional evidence of implementation is obtained as needed. These follow-ups do not constitute a re-audit; they focus on confirming that actions committed to the Audit Committee have been implemented. Any overdue items or revisions, along with updated timelines and supporting details, are included in this summary report.

Follow Up Summary:

Audit Name; Date of Report	Recommendations (#)	Overdue/ In progress	Implemented	Complete %*	Revised Due Date
Attendance Support; May 2nd, 2024	2	1	1	50%	August 31st, 2026

*Note: 100% complete audits are removed from the follow up report after reporting to AC.

Additional Information for Overdue/Revised Due Dates

Attendance Support

Board has contracted Apply to Education's Attendance Support program with Easyconnect absence reporting software - currently in integration phase. These software programs will greatly improve tracking and reporting of attendance. Expected complete implementation summer 2026.