

**Ministry of Education**  
School Business Support Branch  
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**Ministère de l'Éducation**  
Direction du soutien aux activités scolaires  
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**2014 : SB 03**

**MEMORANDUM TO:** Senior Business Officials  
Regional Internal Audit Managers

**FROM:** Cheri Hayward  
Director  
School Business Support Branch

**DATE:** February 28, 2014

**SUBJECT:** Regional Internal Audit Administration Expenditures

I am writing to announce a change to the Internal Audit Expenditure Envelope Guideline, which specifies the types of spending / costs for which the internal audit allocation may be used and may not be used by the host boards. The guideline has been updated to allow a portion of the internal audit funding to be used on host board administration expenditures attributable to but not directly incurred by the regional internal audit team. This would include expenditures of parties supporting the regional internal audit function such as the SBO, human resources, IT, procurement, etc., to an annual maximum of 10% of the year's internal audit allocation. The guideline previously did not allow such expenditures under the internal audit envelope.

This change was made in response to concerns raised by the host boards over the considerable time and resources being devoted to the administration of the regional internal audit teams.

Other minor updates were made to the guideline to provide further clarification on the allowable expenditures. The updated document is attached.

For any inquiries related to the regional internal audit initiative, please contact Paula Hatt at paula.hatt@ontario.ca or 416-326-1170.

Original Signed by

Cheri Hayward  
Director  
School Business Support Branch

cc: Directors of Education