

**Ministry of Education**

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**2016: SB05**

**MEMORANDUM TO:** Directors of Education  
Senior Business Officials

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

**DATE:** **March 1, 2016**

**SUBJECT:** **Trustee Training Module on Internal Audit and The  
Role of Audit Committees**

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The purpose of the memorandum is to announce the release of an online training module on “Internal Audit and The Role of Audit Committees” as part of the Good Governance for School Boards: Trustee Professional Development Program.

This module, available in both English and French, captures the key messages from the training on audit committees and internal audit that took place across the province in early 2015. It was developed by Ontario Education Services Corporation (OESC) and can be found on the OESC’s [website](#) as module #19.

The module is comprised of informational slides, as well as testimonials from the presidents of the four trustee associations and two superintendents of business highlighting personal experience with their own board’s audit committee and regional internal auditors.

The material is provided in three parts:

- Part A: Introduction
- Part B: The Internal Audit Function
- Part C: Audit Committees

This information provides audit committee members and school board management who work with their audit committee with an additional resource. It offers an introduction for those who are new to their role and a refresher on roles and responsibilities for those who have received previous training. As the website is public-facing, external audit committee members will also have access.

We encourage you to share this training opportunity with your audit committee members.

For any questions relating to the training module, please contact Paula Hatt, Senior Analyst, Audit at [paula.hatt@ontario.ca](mailto:paula.hatt@ontario.ca) or 416-326-1170.

*Original signed by*

Cheri Hayward  
Director  
School Business Support Branch

cc: Regional Internal Audit Managers  
Dan Duszczyzyn, Regional Internal Audit Coordinator