

Ministry of Education

School Business Support Branch
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2016: SB31

MEMORANDUM TO: Directors of Education
Senior Business Officials

FROM: Cheri Hayward
Director
School Business Support Branch

DATE: **September 26, 2016**

SUBJECT: **Update on Regional Internal Audit Consistency Measures**

The purpose of this memorandum is to provide an update on measures being taken to promote more consistency amongst Regional Internal Audit Teams (RIAT), as outlined in 2016: B10.

Regional Internal Audit Performance Review

The regional internal audit performance review process and tools are now available. The annual evaluation of regional internal audit, as represented by the Region Internal Audit Manager (RIAM), consists of evaluation forms completed by the following:

- Each audit committee in the region
- Each senior business official in the region
- A self-assessment by the RIAM

Each category of respondent has a different form to complete. Forms are compiled by the host board senior business official and used to provide an overall evaluation.

The Regional Internal Audit Evaluation Process Guideline has been updated to outline this process in greater detail. The guideline also outlines the performance review process for other regional internal audit staff, which includes a post-audit client satisfaction survey. The guideline is effective September 1, 2016, with the first

evaluations taking place in September 2017 based on 2016-17 objectives and actual performance.

The guideline, evaluation forms and client satisfaction survey are available on the SBSB [website](#).

I would like to thank Dan Duszczyzyn, Regional Internal Audit Coordinator (RIAC), for leading the development of the evaluation documents, as well as the host board senior business officials and RIAMs for providing feedback.

Regional Internal Audit Mandate

As part of the effort to increase consistency, the regional internal audit mandate was updated by the RIAMs. The internal audit mandate formally defines the purpose, authority and responsibility of the regional internal audit function.

This is the first provincial update to the mandate since it was released in 2010 and was made in response to subsequent changes issued by the Institute of Internal Auditors.

All school boards in the province should adopt the updated version of the mandate in 2016-17. Further, the mandate should be presented to the audit committee annually and re-signed in any year there is a change in the signatories so that all parties are aware of and approve the mandate.

The updated mandate can be found on the SBSB [website](#).

Regional Internal Audit Coordinator

I am pleased to announce that Dan Duszczyzyn's contract with the Council of Ontario Directors of Education (CODE) has been extended until June 30, 2017. This extension to the RIAC role reflects Dan's success in addressing some of the concerns with the regional internal audit structure and allows him to continue to assist in efforts to increase consistency. Further, it also demonstrates CODE's endorsement of Dan's role and the regional internal audit initiative.

Notable RIAC accomplishments to date include the performance review process; increasing the auditors' sector knowledge through the annual professional development conference and other formal and informal training opportunities; coordinating the RIAT branding initiative; and attending the audit committee training in 2015.

Key responsibilities under the contract extension are as follows:

- Organize meetings to bring the RIAMs together to continue standardization efforts;
- Facilitate knowledge sharing between auditors;

- Coordinate the development of a regional internal audit quality assurance and improvement program;
- Organize the annual internal audit professional development conference;
- Provide support and advice to the RIATs; and
- Mediate any disputes related to internal audit.

Contacts

If you have any questions regarding the performance review process or require assistance in implementing this process, please contact Dan Duszczyzyn by phone at 519-835-0212 or by email at danduszczyzyn@gmail.com.

For all other questions relating to regional internal audit, please contact Paula Hatt, Senior Analyst, Audit at paula.hatt@ontario.ca or 416-326-1170.

I encourage you to share this memo with your audit committee members.

Original signed by

Cheri Hayward
Director
School Business Support Branch

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