

MONDAY, NOVEMBER 9, 2026

Public Session: 5:30 p.m.

AGENDA

A. ACKNOWLEDGEMENT OF TRADITIONAL TERRITORY

S. Barnett

B. CALL TO ORDER/NOTING OF MEMBERS ABSENT

S. Barnett

C. APPROVAL OF AGENDA

S. Barnett

D. DECLARATION OF CONFLICT OF INTEREST

S. Barnett

E. ANNUAL REPORT TO THE MINISTRY OF EDUCATION

S. Veld

F. REGIONAL INTERNAL AUDIT STATUS REPORT

A. Eltherington

G. NEXT MEETING: MONDAY, JUNE 7, 2027 at 5:30 p.m.

H. ADJOURNMENT

Annual Report to the Board of Trustees

November 9, 2026

BACKGROUND:

The 2025–26 Annual Report to the Board of Trustees summarizes internal audit activities in accordance with Ontario Regulation 361/10. The HR & Payroll audit engagement remained in progress at year-end and will continue into 2026–27. Follow-up work related to Back-up and Disaster Recovery, Continuing Education, Electronic Records Management, Human Resources, IT Security Controls and Privacy will also continue into 2026–27.

Respectfully submitted by:
Stacy Veld, Chief Finance and Operations Officer

November 9, 2026

**Annual Report to the Board of Trustees
and forwarded to the Ministry of Education
for the year ended August 31, 2026**

District School Board Name: DISTRICT SCHOOL BOARD OF NIAGARA

Fiscal Year: 2025-26

**Re: ANNUAL AUDIT COMMITTEE REPORT TO THE
MINISTRY OF EDUCATION AS PER
ONTARIO REGULATION 361/10**

The following audit engagement was in progress in 2025-26 and will continue in 2026-27:

1. HR & Payroll

The following audit follow up reviews were in progress in 2025-26 and will continue in 2026-27:

1. Back-up and Disaster recovery
2. Continuing Education
3. Electronic Records Management
4. Human Resources
5. IT Security Controls
6. Privacy

Date

Sue Barnett,
Audit Committee Chair



INTERNAL AUDIT TEAM

West of Central Region

MEMO

TO: District School Board of Niagara Audit Committee
FROM: Andrea Eltherington, Regional Internal Audit Manager
DATE: November 9, 2026
SUBJECT: Regional Internal Audit Status Report – Open Committee Session

This memorandum will serve to update the Audit Committee of the Regional Internal Audit Team's (RIAT) work since September 21, 2026.

A. 2026-2027 Audit Plan Revision Proposal

On June 9, 2026, the Audit Committee approved a 2026-2027 Audit Plan consisting of "Key risk documentation and ranking for one department". Through discussion with management, it is recommended to change the approved audit to a "Strategic Risk Assessment".

B. AC Member training

The Regional Internal Audit Teams will be offering lunch and learn Audit Committee member training on the following dates:

January 21, 2027
February 4, 2027
February 18, 2027
March 11, 2027