MONDAY, SEPTEMBER 21, 2026

Public Session: 5:30 p.m.

AGENDA

A. ACKNOWLEDGEMENT OF TRADITIONAL TERRITORY
S. Veld

B. CALL TO ORDER/NOTING OF MEMBER ABSENCES
S. Veld

C. NOMINATIONS AND ELECTION OF CHAIR FOR 2026-27
S. Veld

D. APPROVAL OF AGENDA
Chair

E. DECLARATION OF CONFLICT OF INTEREST RE: AGENDA
Chair

F. ANNUAL CONFLICT OF INTEREST FORM
N. Westlake

G. AUDIT COMMITTEE SELF-ASSESSMENT
N. Westlake

H. REGIONAL INTERNAL AUDIT STATUS REPORT
A. Eltherington, RIAM

NEXT MEETING DATE: Monday , November 9, 2026 at 5:30 p.m.

AUDIT COMMITTEE MEMBER

DECLARATION RE CONFLICT OF INTEREST

As set out in Ontario Regulation 361/10 subsection 14 (1):

> "Every member of an audit committee shall, when he or she is appointed to the committee for the first time and at the first meeting of the committee in each fiscal year, submit a written declaration to the chair of the committee declaring whether he or she has a conflict of interest as described in subsection 4 (2)"

Subsection 4 (2) states:

> "... a person has a conflict of interest if his or her parent, child or spouse is employed by the board".

This Declaration applies to: *Please check one of the following:*

☐ My initial appointment to the Audit Committee

☐ The first Audit Committee meeting for the fiscal year 2026-27

☐ Any other time during my appointment

Please complete when declaring no conflict of interest:

I, ________________________________, declare that I do not have a parent, child or spouse
Print Name
employed by the District School Board of Niagara and therefore have no conflict of interest as defined in Ontario Regulation 361/10, s. 4 (2), of the *Education Act.*

Please complete when declaring a conflict of interest:

I, ________________________________, declare that I have a conflict of interest as defined
Print Name
in Ontario Regulation 361/10, s. 4 (2), of the *Education Act*, as I have a parent, child or spouse employed by the District School Board of Niagara.

Dated at St. Catharines, Ontario, this ______day of __________________, 2026

____
Signature of Audit Committee Member

Audit Committee Self-Assessment 2026-27

The following questionnaire will assist in the self-assessment of the audit committee's (AC) performance. The questionnaire should take less than 30 minutes to complete. When completing the performance evaluation, you may wish to consider the following process:

- Select a coordinator (perhaps the chair of the AC) and establish a timeline for the process.
- You may consider asking individuals who interact with the audit committee members (Regional Internal Audit Manager, Chair of the Board of Trustees, etc.) to also complete the assessment.
- Ask each audit committee member to complete an evaluation by selecting the appropriate response below.
- Consolidate the results into a summarized document for discussion and review by the committee.

If the answer is "Yes" for some criteria and "No" for others, check the box "No" and include comments for those criteria that were not met below each category.

1. COMPOSITION	*Yes*	*No*
• Has appropriately qualified members • Has appropriate sector knowledge and diversity of experiences and backgrounds • Demonstrates integrity, credibility, trustworthiness, active participation, an ability to handle conflict constructively, strong interpersonal skills, and the willingness to address issues proactively • Meets all applicable independence and conflict of interest requirements • Participates in continuing education programs for existing members and/or orientation programs for new members	☐	☐
Comments:		

2. PROCESSES AND PROCEDURES	*Yes*	*No*
Meetings contain the following: • Adequate minutes and report of proceedings to the Board of Trustees • Quorum • Well prepared members • Conducted effectively, with sufficient time spent on significant or emerging issues • Respect the line between oversight and management • Separate (in camera) sessions with management, internal and external auditors as required • Recommendations for the Board of Trustees to adopt and/or approve • Feedback to the Board of Trustees regarding their interactions with senior management, internal audit and external audit	☐	☐
Meetings are appropriately planned/coordinated due to the following: • Preparation of an annual calendar to guide meeting discussions • Agenda and related materials are circulated in advance of meetings • Held with enough frequency to fulfill the audit committee's duties • Encouragement from the audit committee chair for agenda items from board members, management, the internal auditors, and the external auditors • Written materials provided to/and from the audit committee are relevant and concise	☐	☐
An annual self-assessment is conducted and presented to the Board of Trustees	☐	☐
Comments:		

3. ***UNDERSTANDING OF THE BOARD, INCLUDING RISKS***	*Yes*	*No*
• Has general knowledge about operating risks and risk appetite of the Board of Trustees (e.g. Regulatory requirements, Ministry of Education compliance rules, financing and liquidity needs, school board's reputation, senior management's capabilities, fraud control, school board pressures such as "tone at the top") • Reviews the process implemented by management to effectively identify and assess significant risks, and assessed the steps taken to control such risks • Reviews the Regional Internal Audit Team's risk assessment and understands the identified risks • Considers the school board's performance versus that of comparable school boards in a manner that enhances risk oversight (particularly where significant differences are noted) • Takes appropriate action (such as requesting and overseeing special investigations) where information was received that would lead you to believe that a fraudulent or unusual activity has taken place	☐	☐
Comments:		

4. ***OVERSIGHT OF FINANCIAL REPORTING PROCESS, INCLUDING INTERNAL CONTROLS***	*Yes*	*No*
Reviews the financial statements for the following: • Completeness and accuracy • Significant accounting policies followed by the board • Quality, appropriateness and transparency of note disclosures • Identification of related-party transactions • Adjustments to the statements that resulted from the external audit • Recommendation to the Board of Trustees for their approval	☐	☐
• Is consulted when management is seeking a second opinion or disagrees with the external auditor on an accounting or auditing matter. In the case of a disagreement, the audit committee leads the parties toward resolution • Receives sufficient information to assess and understand management's process for evaluating the school board's system of internal controls (environment, risk assessment, information system, control activities, monitoring) • Receives sufficient information to understand the internal control testing conducted by the internal auditors and the external auditors to assess the process for detecting internal control issues or fraud. Any significant deficiencies or material weaknesses that are identified are addressed, reviewed, and monitored by the audit committee • Recommends to the Board of Trustees that management takes action to achieve resolution when there are repeat comments from auditors, particularly those related to internal controls • Makes inquiries of the external auditors, internal auditors, and management on the depth of experience and sufficiency of the school board's accounting and finance staff	☐	☐
Comments:		

5. OVERSIGHT OF INTERNAL AUDIT AND EXTERNAL AUDIT FUNCTIONS:	Yes	No
Understands the coordination of work between the external and internal auditors and clearly articulates its expectations of each.	☐	☐
INTERNAL AUDIT: • Reviews the annual and multi-year internal audit plans and makes recommendations for adjustments when appropriate • Regularly reviews the internal audit function (e.g. independence, the mandate, activities, structure, budget, compliance with IIA standards and staffing) • The internal audit reporting lines established with the audit committee promote an atmosphere where significant issues that might involve management will be brought to the attention of the audit committee • Ensures that there are no unjustified restrictions or limitations on the scope of any internal audit • Reviews significant internal audit findings, management's action plans to address these findings and the status of action plans presented in earlier meetings	☐	☐
Comments:		
EXTERNAL AUDIT: • Reviews the annual external audit plan and provides recommendations, as necessary • Oversees the role of the external auditors from selection to termination and has an effective process to evaluate their independence, qualifications and performance • Reviews management's representation letters to the external auditors, including making inquiries about any difficulties in obtaining them • Reviews significant external audit findings, management's action plans and the status of action plans presented in earlier meetings • Reviews and makes recommendations to the board on the audit fees paid to the external auditors • Reviews other professional services that relate to financial reporting (e.g., consulting, legal, and tax strategy services) provided by outside consultants • Recommends to the Board of Trustees and oversees a policy regarding the permissible (audit and non-audit) services that the external auditors may perform and considers the scope of the non-audit services provided	☐	☐
Comments:		

6. ETHICS, COMPLIANCE & MONITORING	Yes	No
• Reviews the school board's system for monitoring compliance and reviews any action taken by the board to address non-compliance (compliance with regulatory agencies, Ministry of Education, etc.) • Performs an adequate review of any findings of examinations by regulatory agencies or the Ministry of Education • Reviews management's procedures for enforcing the school board's code of conduct • Oversees the school board's whistleblower process and understands the procedures to prohibit retaliation against whistleblowers • Receives sufficient funding to fulfill its objectives and engage external parties for matters requiring external expertise	☐	☐
Comments:		

INTERNAL
AUDIT TEAM
West of Central Region

MEMO

TO: District School Board of Niagara Audit Committee

FROM: Andrea Eltherington, Regional Internal Audit Manager

DATE: September 21, 2026

SUBJECT: Regional Internal Audit Status Report – Open Committee Session

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This memorandum will serve to update the Audit Committee of the Regional Internal Audit Team's (RIAT) work since June 9, 2026.

A. RIAT Annual Report

As part of the International Professional Practices Framework (IPPF), RIAT is required to report to the audit committee on their activities. Please see attached the RIAT annual report.

INTERNAL AUDIT TEAM
West of Central Region

West of Central Regional Internal Audit Team
Annual Report – 2025-26

Introduction

The West of Central Regional Internal Audit Team (RIAT) provides independent and objective assurance and advisory services to ten school boards: (1) Halton Catholic District School Board, (2) Halton District School Board, (3) Hamilton-Wentworth Catholic District School Board, (4) Hamilton-Wentworth District School Board, (5) Niagara Catholic District School Board, (6) District School Board of Niagara, (7) Waterloo Catholic District School Board, (8) Waterloo Region District School Board, (9) Wellington Catholic District School Board, and (10) Upper Grand District School Board.

RIAT's work is guided by two main sources:

- The Regional Internal Audit Charter (Charter) (see Appendix A)
- Mandatory elements of the Institute of Internal Auditors (IIA) International Professional Practices Framework (IPPF), including the Global Internal Audit Standards[1] (Standards) and Topical Requirements (containing mandatory requirements for evaluating and assessing the effectiveness of governance, risk management, and control processes on specific risk topics[2]).

The IIA's newest standards came into effect on January 9, 2025. The West of Central RIAT has been working toward full implementation in 2025/26 having identified gaps between the current and previous versions of the standards.

In following this guidance, the West of Central RIAT has prepared an Annual Report to the Audit Committee for 2025-26. This report communicates information required by the Charter and/or IPPF (along with other relevant information), including:

- A description of RIAT's mandate and function
- RIAT's mission, vision and strategy
- Annual confirmation of RIAT's independence
- Professional development undertaken
- Quality assurance activities undertaken and results of these

[1] Further details on the IPPF and its mandatory elements can be found on the IIA website.
[2] As of October 31, 2025, Topical Requirements have been issued for Cybersecurity and Third Party

Further, it supports the Audit Committee's duties related to internal audit, as outlined in subsection 9(3) of Ontario Regulation 361/10 (Audit Committees)[3].

Purpose Statement, Mandate and Charter

RIAT's purpose statement and mandate are defined in the charter adopted by all English-language RIATs across the province. The charter has been revised to incorporate the new Standards and is based on the model public sector charter developed by the IIA (with modifications made based on RIAT's specific circumstances). The updated charter has been presented for agreement/approval by the Audit Committee.

The charter will also be presented annually as a refresher (Appendix A) and should be re-signed where there is a change in one or more of the charter's signatories (Audit Committee Chair, Chief Executive Officer (CEO) and/or Regional Internal Audit Manager).

Mission, Vision and Strategy

IIA Standard 9.2 (Internal Audit Strategy) now requires RIAT to develop and implement a strategy for the regional internal audit function and present this to the Audit Committee and senior management periodically.

A province-wide strategic plan was developed for RIAT, including common goals, based on work previously completed by MNP on behalf of the RIATs.

See Appendix B for the Strategic Plan, which captures RIAT's mission, vision and strategy.

Annual Independence Confirmation

In accordance with IIA Standard 7.1 (Organizational Independence) and RIAT's charter, we confirm that RIAT is organizationally independent and free from interference in determining the scope of internal audits, performing work, and communicating results.

To ensure organizational independence, RIAT reports:
- Functionally to each Audit Committee of the ten boards in the West of Central Region; and
- Administratively to the Senior Business Official of the Hamilton-Wentworth District School Board (the host board).

In addition to the above reporting structure, the Regional Internal Audit Manager meets with the ten School Business Officials (SBO's) 1-2 times a year to assist in the coordination of the regional internal audit initiative for the West of Central boards and to facilitate discussions and action where required. Two meetings were held in 2025-26.

[3] Ontario Regulation 361/10: Audit Committees

RIAT Structure & Staffing

RIAT consists of the:

- Regional Internal Audit Manager – Andrea Eltherington, CIA, CRMA, CISA
- Senior Regional Internal Auditor – Cathy DeLuca, CPA, CA
- Senior Regional Internal Auditor – Don Luce CIA, CISA, CRISC, CISM, CC, PMP
- Senior Regional Internal Auditor – Brad Sisson, CIA candidate
- Internal Audit Consultant (through Mason staffing) – John Mocarski

All staff are appropriately qualified. The senior auditors report directly to the manager.

Beginning in the 2025-26 fiscal year, the Ministry of Education has increased the annual funding for regional internal audit teams provincially. As a result, the West of Central expanded its headcount, as follows:

- One FTE for a Senior Regional Internal Auditor (permanent)

This position was filled in January 2026 by Brad Sisson.

In addition to the staff noted above, RIAT allocates a portion of its budget toward consulting fees, which allows the flexibility to co-source or outsource when a specialist or additional capacity is required. In 2025-26, RIAT engaged the following consultant to complete or assist in the following engagements:

- MNP – Business Continuity Planning (outsourced)
- MNP – 2 Strategic Risk refreshes (outsourced)

Annual funding from the Ministry of Education was sufficient to support the West of Central RIAT's approved audit plans in 2025-26 which are resource based. However, as the budget is set by the Ministry there is no opportunity to increase funding or resources as required by IIA standard 10.1 and 10.2 creating a limitation for these standards.

Professional Development and Memberships

IIA Standard 3.2 (Continuing Professional Development) requires internal auditors to maintain and continually develop their competencies to improve the effectiveness and quality of internal audit services through continuing professional development. This includes fulfilling the requirements applicable to certifications held by auditors (minimum number of continuing professional development hours annually, including an ethics training requirement). All RIAT staff have confirmed that they met the continuing education requirements of their respective certifications for 2025-2026. RIAT staff in 2025-2026 participated in a variety of courses that covered a number of relevant topics. Training courses listed by staff member are listed in Appendix C.

Staff continue to be members of the OASBO Internal Audit Committee, the Municipal Internal Auditors Association (MIAA) and the IIA.

Quality Assurance and Improvement Program

Both the charter and Standards require RIAT to report on the quality assurance and improvement program (QAIP), which includes ongoing internal assessments and a periodic external assessment to assess conformance with the Standards. The following is an update on RIAT's progress in these areas:

- Internal Assessments – Quality is assessed internally through ongoing monitoring and review activities, both at the engagement level and overall. Annually, RIAT undertakes an internal self-assessment on its conformance with the Standards. The current year's self-assessment took the form of an update to the gap assessment to the new Standards. This involved comparing existing operations to the updated requirements and developing action plans to close gaps and achieve conformance. There was a gap presentation to each of the ten Audit Committees between January and June 2025. An update to the gap assessment was presented to the 10 boards' School Business Officials in February 2026.
    - The were three significant gaps noted that affect conformance with three of the fifty-two standards. Action plans have been developed to address these. See Appendix D.
- External Assessment – A contractor was engaged to perform an assessment for the common RIAT elements (see Appendix E). The result of the assessment is that we are in general conformance with the standards which is a pass. The RIAMs are investigating becoming QA trained to be able to perform file reviews between the regions. This is likely to occur in 2026-2027.

RIAT Plan & Activities

The Ministry of Education issued guidance in May 2016 (memorandum 2016: B10), requiring that each school board receive a minimum of two assurance or advisory engagements a year from the RIAT (or a comprehensive engagement covering at least two processes), in addition to follow-up activities on recommendations or management's action plans from previously issued reports. For each board in the region, RIAT prepares an annual audit plan based on a risk assessment that also considers feedback from management and the Audit Committee. The plan is presented to the Audit Committee for recommendation to the Board of Trustees for approval.

An update is provided at each Audit Committee meeting to communicate the progress toward completing planned engagements, as well as an update on any follow-up activities.

Engagements Completed Across the Region in 2025-26

RIAT was impacted by a staffing shortage in 2025-26 (down 1.0 FTE). Given the additional funding announced (as noted above), this has now been addressed.

The following engagements were started/completed in the West of Central Region in 2025-26:

- Entity Level Assessment
- Business Continuity (outsourced)
- Legislative Compliance
- Equity Audit Readiness Assessment
- Strategic Risk Assessment Refresh (outsourced) - 2
- Human Resources and Payroll
- Student Mental Health
- Community Use of Schools
- Attendance Support
- Strategic Risk Assessment (outsourced) – deferred until 26/27
- Staff Mental Health & Wellness

Some of the audits listed above were deemed the equivalent of two audits as they addressed multiple risks. In addition to the engagements listed above, RIAT completed follow-up procedures, risk assessments and audit plans at each of the ten boards.

Based on the approved audit plans, 14 audit or advisory engagements are expected to be completed across the region in 2026-27, along with follow-up activities at each board. In year audit plan approvals could occur if necessary.

Appendix A – Regional Internal Audit Charter

Purpose

The purpose of the regional internal audit team is to strengthen the ability of the district school boards in the West of Central Region to create, protect, and sustain value by providing the Audit Committee of the Board of Trustees (Audit Committee) and management with independent, risk-based, and objective assurance, advice, insight, and foresight.

The regional internal audit function enhances the district school board's:

- Successful achievement of its objectives.
- Governance, risk management, and control processes.
- Decision-making and oversight.
- Reputation and credibility with its stakeholders.
- Ability to serve the public interest.

The regional internal audit function is most effective when:

- Internal auditing is performed by competent professionals in conformance with The IIA's Global Internal Audit Standards™, which are set in the public interest.
- The regional internal audit team is independently positioned with direct accountability to the Audit Committee.
- Regional internal auditors are free from undue influence and committed to making objective assessments.

Commitment to Adhering to the Global Internal Audit Standards

The regional internal audit team will adhere to the mandatory elements of The Institute of Internal Auditors' International Professional Practices Framework, which are the Global Internal Audit Standards and Topical Requirements. The Regional Internal Audit Manager will report annually to the Audit Committee and senior management regarding the regional internal audit team's conformance with the Standards, which will be assessed through a quality assurance and improvement program.

Mandate

Authority

The regional internal audit function is established by the Ministry of Education through the annual Core Education Funding. The role of the Audit Committee towards the regional internal audit function is established by Ontario Regulation 361/10, "Audit Committees", subsection 9(3).

The regional internal audit team's authority is created by its direct reporting relationship to the Audit Committee. Such authority allows for unrestricted access to the Audit Committee.

The Audit Committee authorizes the regional internal audit team to:

- Have full and unrestricted access to all functions, data, records, information, physical property, and personnel pertinent to carrying out internal audit responsibilities. Regional internal auditors are accountable for confidentiality and safeguarding records and information.
- Allocate resources, set frequencies, select subjects, determine scopes of work, apply techniques, and issue communications to accomplish the regional internal audit function's objectives.
- Obtain assistance from the necessary personnel of the district school board and other specialized services from within or outside the district school board to complete internal audit services.

Independence, Organizational Position, and Reporting Relationships

The internal audit function follows a regional model. The function consists of a Regional Internal Audit Manager responsible to district school boards in one of the eight regions in the province of Ontario as identified by the Ministry of Education.

The Regional Internal Audit Manager (acting as the Chief Audit Executive (CAE) and/or Head of Internal Audit) will be positioned at a level in the school board that enables internal audit services and responsibilities to be performed without interference from management, thereby establishing the independence of the regional internal audit team. (See "Mandate" section.) The Regional Internal Audit Manager will report functionally to each audit committee in the region and be administratively (for example, day-to-day operations) supported by a host school board Senior Business Official. This positioning provides the organizational authority and status to bring matters directly to senior management and escalate matters to the Audit Committee, when necessary, without interference and supports the regional internal auditors' ability to maintain objectivity.

The functional reporting relationship between the Regional Internal Audit Manager and each Audit Committee will be further demonstrated by each Audit Committee performing the following functions for their Board:

- Approve the regional internal audit charter;
- Recommend for approval the risk based internal audit plan;
- Receive information from the Regional Internal Audit Manager about the internal audit activity performance to plan and other relevant matters;
- Inquire of the Regional Internal Audit Manager whether there are resource or scoping limitations; and
- Review annually the performance of the regional internal audit activity and provide the Board of Trustees with their comments regarding the performance of the Regional Internal Audit Manager.

The Regional Internal Audit Manager will interact directly with the Audit Committee, including in-camera sessions and between audit committee meetings as appropriate.

The Regional Internal Audit Manager will confirm to the Audit Committee, at least annually, the organizational independence of the regional internal audit team. If the governance structure does not support organizational independence, the Regional Internal Audit Manager will document the characteristics of the governance structure limiting independence and any safeguards employed to achieve the principle of independence. The Regional Internal Audit Manager will disclose to the Audit Committee any interference regional internal auditors encounter related to the scope, performance, or communication of internal audit work and results. The disclosure will include communicating the implications of such interference on the regional internal audit team's effectiveness and ability to fulfill its mandate.

Changes to the Mandate and Charter

Circumstances may justify a follow-up discussion between the Regional Internal Audit Manager, Audit Committee, and senior management on the regional internal audit mandate or other aspects of the regional internal audit charter. Such circumstances may include but are not limited to:

- A significant change in the Global Internal Audit Standards.
- A significant reorganization within the district school board.
- Significant changes in the Regional Internal Audit Manager, Audit Committee, and/or senior management.
- Significant changes to the district school board's strategies, objectives, risk profile, or the environment in which it operates.
- New laws or regulations that may affect the nature and/or scope of internal audit services.

Audit Committee Oversight

To establish, maintain, and ensure that the regional internal audit function has sufficient authority to fulfill its duties, the oversight role of the Audit Committee over the regional internal audit function is outlined in Ontario Regulation 361/10, "Audit Committees", subsection 9(3).

Further, subsection 10(c) of the regulation allows private meetings between the regional internal audit team and the Audit Committee members without senior management present.

Note: Funding for the regional internal audit function is determined by the Ministry of Education annually through the Core Education Funding.

Regional Internal Audit Manager Roles and Responsibilities

Ethics and Professionalism

The Regional Internal Audit Manager will ensure that regional internal auditors:

- Conform with the Global Internal Audit Standards, including the principles of Ethics and Professionalism: integrity, objectivity, competency, due professional care, and confidentiality.
- Understand, respect, meet, and contribute to the legitimate and ethical expectations of the organization and be able to recognize conduct that is contrary to those expectations.
- Encourage and promote an ethics-based culture in the organization.
- Report organizational behavior that is inconsistent with the organization's ethical expectations, as described in applicable policies and procedures.

Objectivity

The Regional Internal Audit Manager will ensure that the regional internal audit function remains free from all conditions that threaten the ability of regional internal auditors to carry out their responsibilities in an unbiased manner, including matters of engagement selection, scope, procedures, frequency, timing, and communication. If the Regional Internal Audit Manager determines that objectivity may be impaired in fact or appearance, the details of the impairment will be disclosed to appropriate parties.

Regional internal auditors will maintain an unbiased mental attitude that allows them to perform engagements objectively such that they believe in their work product, do not compromise quality, and do not subordinate their judgment on audit matters to others, either in fact or appearance.

Regional internal auditors will have no direct operational responsibility or authority over any of the activities they review. Accordingly, regional internal auditors will not implement internal controls, develop procedures, install systems, or engage in other activities that may impair their judgment, including:

- Assessing specific operations for which they had responsibility within the previous year.
- Performing operational duties for the district school board or its affiliates.
- Initiating or approving transactions external to the regional internal audit function.
- Directing the activities of any district school board employee that is not employed by the regional internal audit function, except to the extent that such employees have been appropriately assigned to the regional internal audit team or to assist regional internal auditors.

Regional internal auditors will:

- Disclose impairments of independence or objectivity, in fact or appearance, to appropriate parties and at least annually, such as the Regional Internal Audit Manager, Audit Committee, management, or others.
- Exhibit professional objectivity in gathering, evaluating, and communicating information.
- Make balanced assessments of all available and relevant facts and circumstances.
- Take necessary precautions to avoid conflicts of interest, bias, and undue influence.

Managing the Regional Internal Audit Function

The Regional Internal Audit Manager has the responsibility to:

- At least annually, develop a risk-based regional internal audit plan that considers the input of the Audit Committee and senior management. Discuss the plan with the Audit Committee and senior management and submit the plan to the Audit Committee for review and approval.
- Communicate the impact of resource limitations on the regional internal audit plan to the Audit Committee and senior management.
- Review and adjust the regional internal audit plan, as necessary, in response to changes in the district school board's business, risks, operations, programs, systems, and controls.
- Communicate with the Audit Committee and senior management if there are significant interim changes to the regional internal audit plan. Submit all proposed major changes to the regional internal audit plan to the Audit Committee for approval.
- Ensure internal audit engagements are performed, documented, and communicated in accordance with the Global Internal Audit Standards.
- Follow up on engagement findings and confirm the implementation of recommendations or action plans and communicate the results of internal audit services to the Audit Committee and senior management as available.
- Ensure the regional internal audit function collectively possesses or obtains the knowledge, skills, and other competencies and qualifications needed to meet the requirements of the Global Internal Audit Standards and fulfill the regional internal audit mandate.
- Identify and consider trends and emerging issues that could impact the district school board and communicate to the Audit Committee and senior management as appropriate.
- Consider emerging trends and successful practices in internal auditing.
- Establish and ensure adherence to methodologies designed to guide the regional internal audit function.
- Ensure adherence to the district school board's relevant policies and procedures unless such policies and procedures conflict with the regional internal audit charter or the Global Internal Audit Standards. Any such conflicts will be resolved or documented and communicated to the Audit Committee and senior management.
- Coordinate activities and consider relying upon the work of other internal and external providers of assurance and advisory services. If the Regional Internal Audit Manager cannot achieve an appropriate level of coordination, the issue must be communicated to senior management and if necessary escalated to the Audit Committee.

Communication with the Audit Committee and Senior Management

The Regional Internal Audit Manager will report annually to the Audit Committee and senior management regarding:

- The regional internal audit function's mandate.
- The regional internal audit plan and performance relative to its plan.
- Significant revisions to the regional internal audit plan.
- Potential impairments to independence, including relevant disclosures as applicable.
- Results from the quality assurance and improvement program, which include the regional internal audit function's conformance with The IIA's Global Internal Audit Standards and action plans to address the regional internal audit function's deficiencies and opportunities for improvement.
- Significant risk exposures and control issues, including fraud risks, governance issues, and other areas of focus for the Audit Committee that could interfere with the achievement of the district school board's strategic objectives.
- Results of assurance and advisory services.
- Resource requirements.
- Management's responses to risk that the regional internal audit function determines may be unacceptable or acceptance of a risk that is beyond the district school board's risk appetite.

Quality Assurance and Improvement Program

The Regional Internal Audit Manager will develop, implement, and maintain a quality assurance and improvement program that covers all aspects of the regional internal audit function. The program will include external and internal assessments of the regional internal audit function's conformance with the Global Internal Audit Standards, as well as performance measurement to assess the regional internal audit function's progress toward the achievement of its objectives and promotion of continuous improvement. The program also will assess, if applicable, compliance with laws and/or regulations relevant to internal auditing. Also, if applicable, the assessment will include plans to address the regional internal audit function's deficiencies and opportunities for improvement.

Annually, the Regional Internal Audit Manager will communicate with the Audit Committee and senior management about the regional internal audit function's quality assurance and improvement program, including the results of internal assessments (ongoing monitoring and periodic self-assessments) and external assessments. External assessments will be conducted at least once every five years by a qualified, independent assessor or assessment team from outside the district school boards served by the regional internal audit team; qualifications must include at least one assessor holding an active Certified Internal Auditor® credential.

Scope and Types of Internal Audit Services

The scope of internal audit services covers the entire breadth of the district school board, including all of the district school board's activities, assets, and personnel. The activities and processes within the scope are captured in the audit universe. The scope of internal audit activities also encompasses but is not limited to objective examinations of evidence to provide independent assurance and advisory services to the Audit Committee and management on the adequacy and effectiveness of governance, risk management, and control processes for the district school board.

The nature and scope of advisory services may be agreed with the party requesting the service, provided the regional internal audit function does not assume management responsibility. Opportunities for improving the efficiency of governance, risk management, and control processes may be identified during advisory engagements. These opportunities will be communicated to the appropriate level of management.

Internal audit engagements may include evaluating whether:

- Risks relating to the achievement of the district school board's strategic objectives are appropriately identified and managed.
- The actions of the district school board's officers, directors, management, employees, and contractors or other relevant parties comply with the district school board's policies, procedures, and applicable laws, regulations, and governance standards.
- The results of operations and programs are consistent with established goals and objectives.
- Operations and programs are being carried out effectively, efficiently, ethically, and equitably.
- Established processes and systems enable compliance with the policies, procedures, laws, and regulations that could significantly impact the district school board.
- The integrity of information and the means used to identify, measure, analyze, classify, and report such information is reliable.
- Resources and assets are acquired economically, used efficiently and sustainably, and protected adequately.

Approved by the Audit Committee of the *(name of school board)* at its meeting on [date].

Acknowledgments/Signatures

____________________________________ ___________________

(insert your title here) Date

____________________________________ ___________________

Audit Committee Chair Date

____________________________________ ___________________

~~Director of Education~~ Chief Executive Officer (CEO) or designate Date

APPENDIX B – RIAT Strategic Plan, as developed province-wide for RIAT that includes Mission, Vision and Strategy (as per IIA Standard 9.2)

Mission Statement: The mission of the RIAT model is to provide independent, objective assurance and advisory services that support the achievement of each school board's objectives by providing them with reasonable assurance on the reliability of their internal controls, the management of their risks and the quality of governance processes.

Vision Statement: Increase collaboration and information sharing across all RIATs to increase efficiency, ensure timely, high-quality service delivery and demonstrate our value as a key partner to the school boards we serve, as well as to Audit Committees.

Strategy:

The West of Central Team has developed 5 goals (see below) and a detailed action plan for each goal.

1. Develop common tools and methodologies that can be utilized by all RIATs.
2. Identify and develop collaboration opportunities with school boards and Audit Committees.
3. Develop a shared schedule of professional development activities for all RIATs.
4. Enhance the timeliness of engagement completion, while clearing the backlog of prior-year engagements.
5. Achieve general conformance with the Global Internal Audit Standards.

APPENDIX C – Training by RIAT Staff Member in 2025/26

Objective:

1. To report on RIAT compliance to Global Internal Audit Standards, January 2024, Standard 3.2 Continuing Professional Development.
2. To define training plans to develop and maintain professional competencies.

Completed 2025-26

Auditor	Training Focus	Date
All Auditors	1. OASBO Internal Audit 2. Relevant seminars/websites on fraud, ethics, privacy and IT Security offered by the various institutes.	On-going and when relevant throughout the year
Andrea Eltherington	1. Maximizing Internal Audit Quality, Performance and Value 2. Harnessing the Power of AI in Internal Audit 3. Emerging Trends and Strategic Opportunities that Maximize Internal Audit's Value 4. MIAA Fall Conference 5. Guardians of Integrity: The Critical Role of Internal Audit in Ethics and Fraud 6. RIAT Conference 7. Strategic Insights into Audit Planning and Risk Assessments in the Public Sector 8. Transforming Internal Audit with Intelligent Analytics 9. OASBO Finance Conference 10. Innovative Procurement Auditing: Third Party Risks 11. Health Sleep Habits 12. 2026 AI CyberSecurity Summit 13. MIAA Spring Conference 14. Closing the Decision Gap: How Risk-Informed Decisions build Digital Trust 15. ISACA Toronto Annual Summer Conference 16. HWDSB Leadership Learning Lab (focussed on AI)	1. September 17, 2025 2. September 23, 2025 3. September 23, 2025 4. October 22-24, 2025 5. November 20, 2025 6. December 3-5, 2025 7. January 21, 2026 8. February 10, 2026 9. March 5, 2026 10. April 15, 2026 11. April 20, 2026 12. April 21, 2026 13. April 27, 2026 14. May 28, 2026 15. June 17-18, 2026 16. August 27, 2026
Dondon Luce	1. Certified Information Security Manager Exam	1. September 14, 2025

	2. Cybersecurity for Critical Infrastructure Protection 3. Understanding AI Audits: Key Risks and Best Practices 4. Implementing a Central AI Management System: Navigating ISO 42001 Compliance 5. Scenario Planning 101: From uncertainty to actionable insight and executive buy-in 6. The Road Ahead: Top Five Cybersecurity Predictions for 2026 7. Responsible AI: Navigating Privacy, Security, and Accountability in Modern AI Systems 8. Strategic Insights into Audit Planning and Risk Assessments in the Public Sector 9. Cybersecurity: From Cost Center to Competitive Advantage 10. AI and Cybersecurity in 2026: What Auditors, Implementers, and Organizations Must Prepare For 11. Navigating the New Risk Landscape: AI, Governance and the Path to Maturity 12. Smarter Audit Reports in the Age of AI 13. Project Management Professional Exam Preparation 14. Applying AI to Streamline Communication and Reporting 15. Project Management Professional Certification 16. Stop Chasing Alerts: Automating Email Security with Behavioral AI Roundtable 17. Securing Remote and Hybrid Workforces Without Killing Productivity 18. Planning and Performing Audits of Suppliers and Contractors 19. IIA Topical Requirements: Tips and Tricks from CAEs for Conforming and Performing 20. Beyond the Cybersecurity Topical Requirement: What Public Sector Internal Auditors Should be Asking 21. Ethical Resilience in Internal Auditing: A Research-Based Framework to Reduce Bias 22. Mastering Presentation Skills for Auditors & Managers	2. November 7, 2025 3. November 10, 2025 4. November 11, 2025 5. November 12, 2025 6. November 12, 2025 7. December 16, 2025 8. January 21, 2026 9. January 27, 2026 10. January 29, 2026 11. February 4, 2026 12. February 18, 2026 13. March 22, 2026 14. March 26, 2026 15. March 31, 2026 16. April 9, 2026 17. April 15, 2026 18. April 15, 2026 19. April 15, 2026 20. April 29, 2026 21. May 21, 2026 22. June 9, 2026

	23. Agentic AI: How Internal Audit Should Be Preparing 24. Resilience in Action: From Compliance Checkbox to Strategic Continuity 25. The agentic blueprint: Architecting secure multi-agent workflows for modern GRC 26. Governing the autonomous enterprise: Balancing AI agent innovation with accountability 27. Beyond the heat map: Transitioning to continuous and proactive risk reporting 28. The continuous chain: Managing third-party risk in an interconnected ecosystem 29. Implementing and Reporting on AI Governance 30. AI for NIST, ISO 27001, and CMMC Compliance: Opportunities and Pitfalls 31. The Authentic Auditor: Elevating Value through Inclusion 32. Algorithmic Accountability- What Internal Auditors Need to Know About Auditing AI Systems	23. June 10, 2026 24. July 8, 2026 25. July 8, 2026 26. July 8, 2026 27. July 9, 2026 28. July 9, 2026 29. July 28, 2026 30. July 30, 2026 31. August 4, 2026 32. August 20, 2026
Cathy DeLuca	1. Nudging your way to faster and more effective improvements to internal controls 2. Cybersecurity and IIA Standards: A Practitioner's Perspective 3. Beyond automation: The role of AI in modern internal auditing 4. 2025 MIAA fall workshop 5. Microsoft 365 Copilot QuickStart 6. Understanding AI audits: Key risks and best practices 7. Internal controls: What works, what doesn't and how to plug the holes 8. It's 2026! Five internal audit resolutions to navigate the year ahead 9. Automating the grind: Transforming control testing with innovative IA solutions 10. The top 5 GenAI use cases for internal audit	1. September 24, 2025 2. September 30, 2025 3. October 7, 2025 4. October 23 & 24, 2025 5. October 30, 2025 6. November 10, 2025 7. November 18, 2025 8. January 7, 2026 9. January 14, 2026 10. January 21, 2026

	11. How small audit teams can achieve big results 12. AI-generated audit evidence: The digital counterfeit 13. Navigating 2026: Top emerging risk for audit, risk, and compliance executives 14. 2026 MIAA spring workshop 15. Beyond audit: How leading organizations are connecting audit, risk, compliance, and cyber 16. Anatomy of a breach 17. Bill 72, Buy Ontario Act: What this means for Ontario DSBs and the road ahead 18. Workplace law update: AI, criminal records, and more! 19. Mastering presentation skills for auditors and managers 20. Ethics in action: real decisions, real consequences 21. From quiet potential to bold impact: unlocking leadership in internal audit	11. January 22, 2026 12. March 5, 2026 13. March 31, 2026 14. April 27, 2026 15. May 6, 2026 16. May 14, 2026 17. May 14, 2026 18. May 14, 2026 19. June 9, 2026 20. June 29, 2026 21. July 14, 2026
Brad Sisson	1. CIA Designation Part 1 a. Foundations of Internal Auditing b. Ethics and Professionalism c. Governance, Risk Management, and Control d. Fraud Risks 2. CIA Designation Part 2 a. Engagement Planning b. Information Gathering, Analysis, and Evaluation c. Engagement Supervision and Communication 3. OASBO Finance and IA Workshop	CIA Part 1 - completed May 2026 CIA Part 2 – ongoing March 4, 2026 – March 5, 2026

Planned 2026-27

Auditor	Training Focus	Date
All Auditors	1. OASBO Internal Audit 2. Relevant seminars/webinar on fraud, ethics, privacy and IT Security offered by the various institutes. 3. MIAA fall training	On-going and when relevant throughout the year

Acronyms

ACFE – Association of Certified Fraud Examiners
IIA – Institute of Internal Auditors
ISACA – Information System Audit and Control Association
CIA – Certified Internal Auditor
CPA – Chartered Professional Accountant
CISA – Certified Information Systems Auditor
MIAA – Municipal Internal Auditors Association
AICPA – Association of International Certified Professional Accountants
IMA – Institute of Management Accountants

APPENDIX D – RIAT Gap Analysis to Latest Institute of Internal Auditors Standards

Per presentation to SBO's, February, 2026:

Gap	Standard	Proposed Action	Update as of September 2026
External Quality Assessment	4.1 Conformance with the Global Internal Audit Standards 4.2 Due Professional Care 8.3 Quality 8.4 External Quality Assessment 11.2 Effective Communication 12.1 Internal Quality Assessment	Investigate the cost of an External Quality Assessment	This is underway and the common elements report is included as Appendix E.
RIAM meets with the AC independently – not at all boards	6.3 Board and Senior Management Support 7.1 Organizational Independence	Work with SBO's to ensure that there a mechanism to fulfill this requirement	In progress
Resource Limitations	10.1 Financial Resource Management 10.2 Human Resources Management	Document limitation as per Public Sector exceptions to the Standards	**Complete.** Documented in the **RIAT Structure & Staffing** section of this document.

INTERNAL AUDIT TEAM
West of Central Region

APPENDIX E – Common Elements QA report

Ontario Regional Internal Audit Teams (RIATs)

Limited Scope External Quality Assessment (EQA) Report (focused on common documents)

Date of Evaluation: September 2026
Prepared By: Neel Shah, Independent Consultant

ASSESSMENT CONCLUSION – Strengths, Opportunities, and Next Steps

Conformance Assessment on the Common Documents

OVERALL RATING – Common elements only

GENERALLY CONFORMS

Under the IIA standards, the rating of "Generally Conforms" is considered a pass. The common documents reviewed as part of this assessment are in general alignment with the IIA Global Internal Audit Standards. Minor opportunities exist to enhance documentation and fully operationalize the Global Internal Audit Standards.

An external quality assessment (EQA) is intended to cover both design and implementation. For these common elements, details around implementation will be managed by the RIATs themselves as part of a peer review approach.

Key Strengths

- Most individual requirements assessed as part of this limited scope assessment were at the "Fully Conforms" level.
- Strong adherence to IIA standards despite the unique and challenging regulatory obligations and structure applicable to the RIATs.
- The intent and goals of the RIAT model have been considered in depth.

Key Opportunities

- The approach around advisory engagements should be clarified, with any deviations in the approach that differ from IIA standards being clearly articulated.
- The role of the RIAT and the role of internal auditors or other compliance professionals at an individual board level could be clarified.
- The identification and inclusion of sample performance metrics would encourage individual RIATs to measure performance in a more comparable manner.

Next Steps

- As part of the planned peer review process, each RIAT must consider the full breadth of IIA standards, including the ones covered in this report, to ensure that implementation is present at both the function and engagement level.

SCOPE & EVALUATION METHODOLOGY

EQA-Mirror Assessment Approach

Scope of Review

- All 5 Domains, 15 Principles, and 52 Standards of the Institute of Internal Auditors' (IIA) Global Internal Audit Standards (GIAS) were assessed, and then limited to the items that were most closely aligned to the common elements. The full list of standards reviewed is covered in Appendix A, along with the corresponding achievement rating.
- Evaluation of the common templates for the Internal Audit Manual (including mandate and charter) provided by the RIAT, and Ontario Regulation 361/10.
- The scope of review was limited to the above key common documents, and did not include interaction with all RIATs. Assessment of implementation at each RIAT will be covered through a peer review model. Interviews were conducted with Andrea Eltherington, RIAM, West of Central and Paula Hatt, Sr. RIAM, Toronto and Area to gain a high-level understanding of how the documents work within the RIAT model.

Methodology & Stakeholder Inputs

To ensure absolute objectivity, this External Quality Assessment was executed using the identical criteria and rigor of an independent External Quality Assessment (EQA), referencing the latest IIA Quality Assessment Manual (QAM), but limited to the noted scope.

An external quality assessment (EQA) is intended to cover both design and implementation. For these common elements, details around implementation will be managed by the RIATs themselves as part of a peer review approach.

CORRECTIVE ACTION PLAN & ROADMAP

Path to the achievement to strengthen Conformance, specific to the common documents

Action Item 1: Performance Metrics

The RIATs will research applicable performance metrics and include the results in the annual report as appropriate.

Owner: Paula Hatt, Sr. RIAM, Andrea Eltherington, RIAM | Target Date: Q4 2027 | Priority: Medium

Action Item 2: Standards Alignment

The RIATs will review all of the items identified as general conformance is Appendix A and update the manual/charter as appropriate to enhance the value of RIAT to the School Boards and to address key opportunities to strength alignment with the IIA Standards.

Owner: Paula Hatt, Sr. RIAM, Andrea Eltherington, RIAM | Target Date: Q4 2027 | Priority: Medium

APPENDIX A: List of requirements covered in this assessment

Requirements and ratings (limited to review of common documents only)

6.1.b	In those jurisdictions and industries where the internal audit function's mandate is prescribed wholly or partially in laws or regulations, the internal audit charter must include the legal requirements of the mandate.	Generally Conforms
6.1.d	The chief audit executive must document or reference the mandate in the internal audit charter, which is approved by the board.	Fully Conforms
6.2.a	The chief audit executive must develop and maintain an internal audit charter that specifies, at a minimum, the internal audit function's: • Purpose of Internal Auditing. • Commitment to adhering to the Global Internal Audit Standards. • Mandate, including scope and types of services to be provided, and the board's responsibilities and expectations regarding management's support of the internal audit function. (See also Standard 6.1 Internal Audit Mandate.) • Organizational position and reporting relationships. (See also Standard 7.1 Organizational Independence.)	Fully Conforms

APPENDIX A: List of requirements covered in this assessment

Requirements and ratings (limited to review of common documents only)

7.1.a	The chief audit executive must confirm to the board the organizational independence of the internal audit function at least annually. This includes communicating incidents where independence may have been impaired and the actions or safeguards employed to address the impairment.	Fully Conforms
7.1.b	The chief audit executive must document in the internal audit charter the reporting relationships and organizational positioning of the internal audit function, as determined by the board.	Fully Conforms
7.1.c	The chief audit executive must discuss with the board and senior management any current or proposed roles and responsibilities that have the potential to impair the internal audit function's independence, either in fact or appearance.	Fully Conforms
7.1.d	The chief audit executive must advise the board and senior management of the types of safeguards to manage actual, potential, or perceived impairments.	Fully Conforms
7.1.e	When the chief audit executive has one or more ongoing roles beyond internal auditing, the responsibilities, nature of work, and established safeguards must be documented in the internal audit charter.	Fully Conforms
7.1.f	If those areas of responsibility are subject to internal auditing, alternative processes to obtain assurance must be established, such as contracting with an objective, competent external assurance provider that reports independently to the board.	Fully Conforms
7.1.g	When the chief audit executive's nonaudit responsibilities are temporary, assurance for those areas must be provided by an independent third party during the temporary assignment and for the subsequent 12 months.	Fully Conforms
7.1.h	Also, the chief audit executive must establish a plan to transition those responsibilities to management.	Fully Conforms
7.1.i	If the governing structure does not support organizational independence, the chief audit executive must document the characteristics of the governing structure limiting independence and any safeguards that may be employed to achieve this principle.	Fully Conforms

APPENDIX A: List of requirements covered in this assessment

Requirements and ratings (limited to review of common documents only)

9.1.a	To develop an effective internal audit strategy and plan, the chief audit executive must understand the organization's governance, risk management, and control processes.	Fully Conforms
9.1.b	To understand governance processes, the chief audit executive must consider how the organization: • Establishes strategic objectives and makes strategic and operational decisions. • Oversees risk management and control. • Promotes an ethical culture. • Delivers effective performance management and accountability. • Structures its management and operating functions. • Communicates risk and control information throughout the organization. • Coordinates activities and communications among the board, internal and external providers of assurance services, and management.	Fully Conforms

9.3.a	The chief audit executive must establish methodologies to guide the internal audit function in a systematic and disciplined manner to implement the internal audit strategy, develop the internal audit plan, and conform with the Standards.	Fully Conforms
9.3.b	The chief audit executive must evaluate the effectiveness of the methodologies and update them as necessary to improve the internal audit function and respond to significant changes that affect the function.	Generally Conforms
9.3.c	The chief audit executive must provide internal auditors with training on the methodologies.	Fully Conforms

APPENDIX A: List of requirements covered in this assessment

Requirements and ratings (limited to review of common documents only)

11.1.a	The chief audit executive must develop an approach for the internal audit function to build relationships and trust with key stakeholders, including the board, senior management, operational management, regulators, and internal and external assurance providers and other consultants.	Fully Conforms
11.1.b	The chief audit executive must promote formal and informal communication between the internal audit function and stakeholders, contributing to the mutual understanding of: • Organizational interests and concerns. • Approaches for identifying and managing risks and providing assurance. • Roles and responsibilities of relevant parties and opportunities for collaboration. • Relevant regulatory requirements. • Significant organizational processes, including financial reporting.	Fully Conforms
11.4.a	If a final engagement communication contains a significant error or omission, the chief audit executive must communicate corrected information promptly to all parties who received the original communication. Significance is determined according to criteria agreed upon with the board.	Fully Conforms

APPENDIX A: List of requirements covered in this assessment

Requirements and ratings (limited to review of common documents only)

12.3.a	The chief audit executive must establish and implement methodologies for engagement supervision, quality assurance, and the development of competencies.	Generally Conforms
13.2.a	Internal auditors must develop an understanding of the activity under review to assess the relevant risks. For advisory services, a formal, documented risk assessment may not be necessary, depending on the agreement with relevant stakeholders.	Fully Conforms
13.3.a	Internal auditors must establish and document the objectives and scope for each engagement.	Fully Conforms
13.4.a	Internal auditors must identify the most relevant criteria to be used to evaluate the aspects of the activity under review defined in the engagement objectives and scope. For advisory services, the identification of evaluation criteria may not be necessary, depending on the agreement with relevant stakeholders.	Fully Conforms
13.5.a	When planning an engagement, internal auditors must identify the types and quantity of resources necessary to achieve the engagement objectives.	Fully Conforms
13.6.a	Internal auditors must develop and document an engagement work program to achieve the engagement objectives.	Fully Conforms

APPENDIX A: List of requirements covered in this assessment

Requirements and ratings (limited to review of common documents only)

14.1.a	To perform analyses and evaluations, internal auditors must gather information that is: • Relevant – consistent with engagement objectives, within the scope of the engagement, and contributes to the development of engagement results. • Reliable – factual and current. Internal auditors use professional skepticism to evaluate whether information is reliable. Reliability is strengthened when the information is: o Obtained directly by an internal auditor or from an independent source. o Corroborated. o Gathered from a system with effective governance, risk management, and control processes. • Sufficient – when it enables internal auditors to perform analyses and complete evaluations and can enable a prudent, informed, and competent person to repeat the engagement work program and reach the same conclusions as the internal auditor.	Fully Conforms
14.2.a	Internal auditors must analyze relevant, reliable, and sufficient information to develop potential engagement findings. For advisory services, gathering evidence to develop findings may not be necessary, depending on the agreement with relevant stakeholders.	Generally Conforms
14.3.a	Internal auditors must evaluate each potential engagement finding to determine its significance.	Fully Conforms

APPENDIX A: List of requirements covered in this assessment

Requirements and ratings (limited to review of common documents only)

14.4.a	Internal auditors must determine whether to develop recommendations, request action plans from management, or collaborate with management to agree on actions to: • Resolve the differences between the established criteria and the existing condition. • Mitigate identified risks to an acceptable level. • Address the root cause of the finding. • Enhance or improve the activity under review.	Fully Conforms
14.5.a	Internal auditors must develop an engagement conclusion that summarizes the engagement results relative to the engagement objectives and management's objectives.	Fully Conforms
14.6.a	Internal auditors must document information and evidence to support the engagement results.	Fully Conforms
15.1.a	For each engagement, internal auditors must develop a final communication that includes the engagement's objectives, scope, recommendations and/or action plans if applicable, and conclusions.	Fully Conforms
15.2.a	Internal auditors must confirm that management has implemented internal auditors' recommendations or management's action plans following an established methodology, which includes: • Inquiring about progress on the implementation. • Performing follow-up assessments using a risk-based approach. • Updating the status of management's actions in a tracking system.	Generally Conforms
15.2.b	The extent of these procedures must consider the significance of the finding.	Generally Conforms

APPENDIX B: IIA Quality Assessment Manual 4-point Achievement (Conformance) Rating Scale

Rating scale

The Institute of Internal Auditors (IIA) uses an External Quality Assessment (EQA) rating scale to evaluate an internal audit function's conformance with the Global Internal Audit Standards. This scale is used at the individual standard level and aggregated into an overall rating.

Quality Rating	For Conclusions on Achieving Overall Conformance	For Conclusions on Achieving Each Principle	For Conclusions on Conforming with Each Standard
Full Achievement (or Full Conformance)	The internal audit function is fully achieving all 15 principles and the Purpose of Internal Auditing.	The internal audit function is fully achieving all the standards related to the principle and the principle's intent.	The internal audit function is fully conforming with all requirements of the standard and the standard's intent.
General Achievement (or General Conformance)	The internal audit function is not fully achieving at least one principle or aspect of Domain I but is achieving the Purpose of Internal Auditing.	The internal audit function is not fully achieving at least one standard but is achieving the principle's intent.	The internal audit function is not fully conforming with at least one requirement but is achieving the standard's intent.
Partial Achievement (or Partial Conformance)	The internal audit function is not fully achieving at least one principle or aspect of Domain I, and the impact is significant enough to rate the function's overall achievement as partially achieving. The CAE may not include in final reports that engagements were performed in conformance with the Standards if the overall achievement conclusion is partial achievement.	The internal audit function is not fully conforming with at least one standard, and the impact is significant enough to rate the function as partially achieving the principle.	The internal audit function is not fully conforming with at least one requirement, and the impact is significant enough to rate the function as partially conforming with the standard's intent.
Nonachievement (or Nonconformance)	The internal audit function is not fully achieving at least one principle, and the impact is significant enough to rate the function's overall conclusion as nonachievement.	The internal audit function is not fully conforming with at least one standard, and the impact is significant enough to rate the function as not achieving the principle's intent.	The internal audit function is not fully conforming with at least one requirement, and the impact is significant enough to rate the function as not achieving the standard's intent.