



REGIONAL INTERNAL AUDIT INITIATIVE

UPDATE



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Overview

- Regional Internal Audit Background
- PAST - Regional Internal Audit Activities From Inception
- Areas for Improvement/Successful Practices from Audits Completed
- PRESENT - Current Regional Internal Audit Activities
- FUTURE – Supporting Accountability, Transparency, Integrity and Equity



REGIONAL INTERNAL AUDIT BACKGROUND

Internal Audit supporting Ontario Education – Three Core Priorities — *High levels of student achievement; Reduced gaps in student achievement; High levels of public confidence in public education*

Recent experience indicates that with the world watching a more instantaneous media, planning for the management of adverse events is as important as identifying and managing the risk in the first place. Leading companies differentiate themselves in the risk management arena by transitioning from a reactive to a proactive mindset that anticipates risks and helps position the organization for new threats and opportunities. **Aligning internal audit Are you on the right floor? (PWC - 2012)**

By providing unbiased, objective assessments of whether public resources are managed responsibly and effectively to achieve intended results, auditors help public sector organizations achieve accountability and integrity, improve operations, and instill confidence among citizens and stakeholders. **IIA - Supplemental Guidance: The Role of Auditing in Public Sector Governance (January 2012)**

Stakeholders are seeking insights that answer the question “What does this mean to my business?” and ultimately enable the business to connect the dots and operate more effectively. While it is clear stakeholders want internal audit to provide both assurance and insights, our survey also showed that the characteristic stakeholders value most in internal audit is its objectivity (chosen among the top three most valuable characteristics by 85% of stakeholders). **Aligning internal audit Are you on the right floor? (PWC - 2012)**

Internal Audit in the media

- **Internal audit finds millions in city hall savings** (*London Community news, Feb 12, 2013*)
 - A new internal auditing system at the City of London has found efficiencies, savings and cost avoidance recommendations that could potentially save the municipality \$18.2 million over the next five years.
- **Auditor general criticizes Alberta Health Services expense claims** (*CBC News, February 12, 2013*)
 - “The audit and finance committee does not receive regular compliance reporting from the chief financial officer on the integrity of the processes,” says the report by Auditor General Merwan Saher. Alberta Health Minister Fred Horne said the recommended changes — including stronger guidelines, improved staff training, clear expense documentation, and improved monitoring and reporting — will be in place by the end of February.
- **Child labour uncovered in Apple's supply chain** (*The Guardian, January 25, 2013*)
 - Apple has discovered multiple cases of child labour in its supply chain, including one Chinese company that employed 74 children under the age of 16. (...) An internal audit (...) uncovered 106 cases of underage labour being used at Apple suppliers last year and 70 cases historically.



What is Internal Audit – *Institute of Internal Auditors*

What does internal audit do?

“Internal Audit is the process of reviewing the effectiveness and efficiency of operations; compliance with laws, regulations, policies and procedures; achievement of operational/ organizational objectives; reliability of information; and safeguarding of assets.”

How is it achieved?

“Internal Audit is an independent, objective assurance and consulting activity designed to add value and improve an organization’s operations. It helps an organization achieve its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.”



Governance

- Governance
 - Governance is the combination of processes and structures implemented by the board to inform, direct, manage, and monitor the activities of the organization toward the achievement of its objectives.
 - The internal audit activity must assess and make appropriate recommendations for improving the governance processes.



Risk and Control

- Risk and Risk Management
 - The possibility of an event occurring that will have an impact on the achievement of objectives. Risk is measured in terms of impact and likelihood.
- Control
 - Control is any action taken by management, the board, and other parties to manage risk and increase the likelihood that established objectives and goals will be achieved. Management plans, organizes, and directs the performance of sufficient actions to provide reasonable assurance that objectives and goals will be achieved.



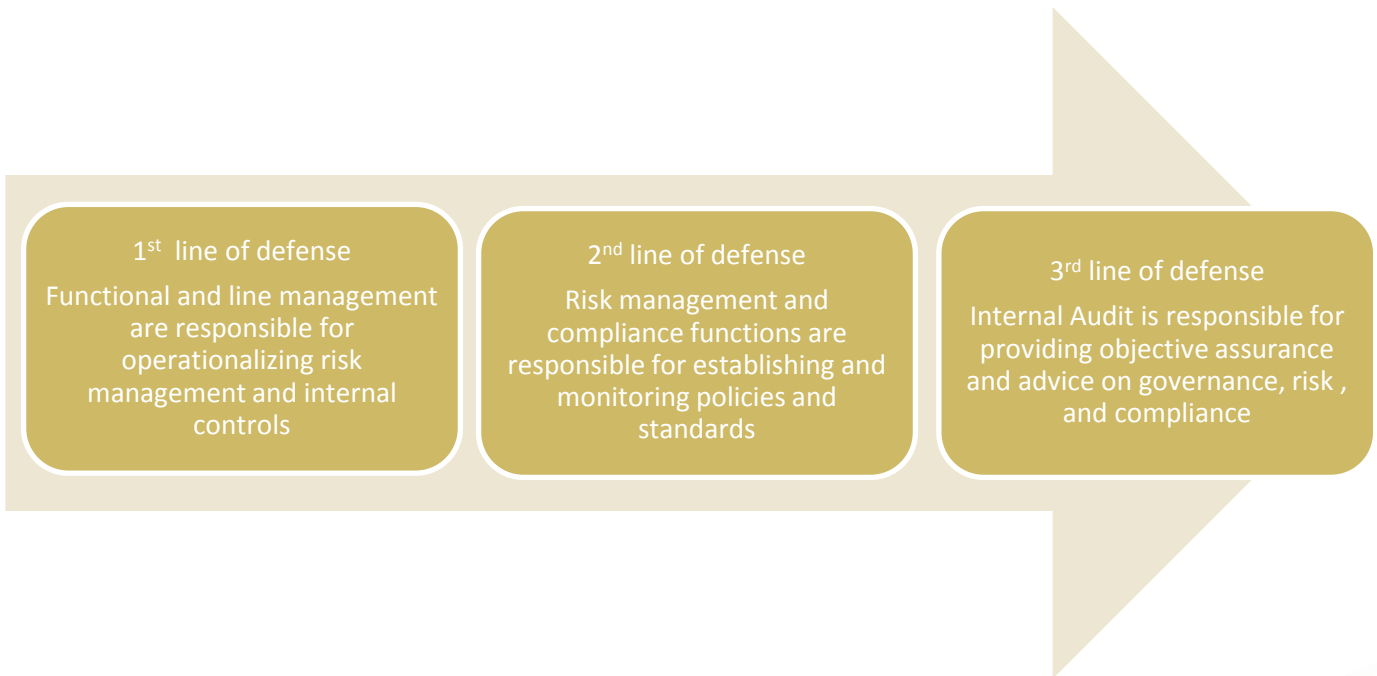
Internal Controls

Why are Internal Controls Important?

- The school boards are charged with safeguarding all inflowing monies in the form of tax dollars
- School boards are now, more than ever, being held accountable for the absence of adequate control systems.
- Auditing standards now call for a risk-based approach to audits which identifies major business processes together with the associated controls and alerts the auditor to areas of risk that may require more attention during the annual audit planning process.

Internal Audit – Third Line of Defense

- 1st line of defense – Management
- 2nd line of defense – Risk management/compliance functions
- 3rd line of defense – Internal Audit



Aligning internal audit Are you on the right floor? (PWC - 2012)



How does Internal Audit “Add Value”

- Profile of a value adding department *
 - Review of a number of world class audit departments found many similarities in key areas;
 - *Independent,*
 - *Extensive staff expertise,*
 - *Challenging work environment,*
 - *Organizational alignment,*
 - *Participate, qualitative and real time risk assessment; and*
 - *Array of audit services.*

** An article by James Roth published by the IIA*



Audit Committee / Internal Audit Initiative

- In the 2009/10 Grants for Students Needs, the Ministry announced new funding to support the establishment of audit committees and internal audit functions:
 - \$2M for 2009-10
 - \$5M for 2010-11 and onwards
- Audit Committee regulation (Ontario Reg 361/10)
 - Structure, reporting and accountabilities of Audit Committee members
 - Addition of External Audit Committee members
- “Host Boards” and creation of Regional Internal Audit Teams

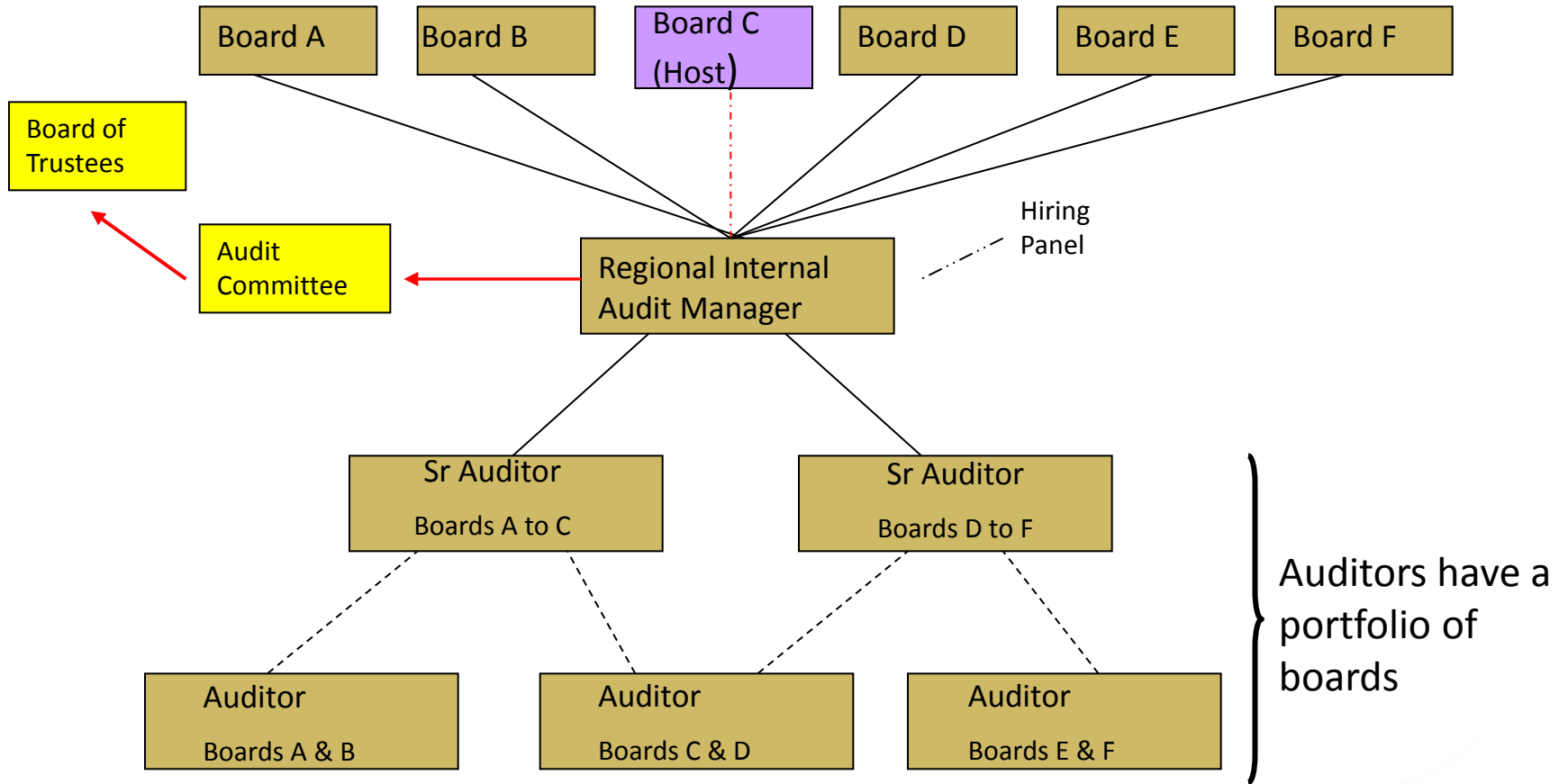


Why Does the Education Sector Need Internal Audit?

- Increased focus on transparency and accountability
- Oversight for a sector that manages budgets totaling more than \$20B
- School boards are complex organizations

The Regional Model

REGION # 1





Regional Internal Audit Model

- 3 Main Objectives
 - To promote the efficient use of resources through collaboration among boards
 - Share best practices in internal audit and risk management using a team approach
 - Equitable distribution of resources taking into consideration board size, language and geographic coverage
- Reasons for choosing this model
 - Resources would be spread too thinly to be effective in the case of a board-by-board allocation
 - Higher value for the money
 - Consistent practices throughout the region and between regions
 - Building and retaining knowledge in the sector – RIATs are employees of the sector



Internal Audit : The Regional Model

- RIAMs/RIATs are school board employees, RIAMs report directly to and are accountable to each of the individual audit committees within the region.
- Administratively, RIAM has a dotted line relationship with the senior business official of the regional host board.
- Currently 33 full-time internal auditors; EDU funding support for more auditors
- Accomplishments by the RIAMs:
 - Risk assessments
 - Working with Boards/Audit Committees to develop multi-year audit plan
 - Performing internal audits



Regional Internal Audit Activities From Inception

PAST



Regional Internal Audit Teams – Start-up

- Performed risk assessment with senior management at each board to assess the current risk level across key processes and identify main issues,
- Risk assessments facilitated a strong depth of understanding of our Boards and form the basis for our audit work,
- Designed an audit plan tailored to each board; and
- Performing risk based audit work based on the risk assessment and management/audit committee request.



Regional Internal Audit Teams 2011-2012

Across the province, 110 audits were completed by the RIATs
The audits included the following processes:

– **Instruction & Schools**

- Enrolment
- Special Education

– **Business Services**

- Fundraising
- Purchasing Cards
- Expense Reporting
- Procurement & AP
- Treasury
- Payroll
- Budget planning, development & control

– **Human Resources**

- Terminations, Retirements & Succession Planning
- Compensation & Benefits
- Attendance Support

– **Facilities**

- Repairs & Maintenance
- EDC By-law Process
- Facility requirement forecasting/capital planning



Regional Internal Audit Teams – Consulting, Presentations & Special Requests

- Increasingly the audit teams are providing broader assurance and consulting activities, at the request of the Boards. Including:
 - Process reviews,
 - Pre and post implementation work,
 - Hosting of workshops and development of questionnaires,
 - Internal control education; and.
 - Presentations



AREAS FOR IMPROVEMENT & SUCCESSFUL PRACTICES FROM AUDITS COMPLETED



Observations on the Following Processes

- Terminations, Retirements & Succession Planning
- Payroll
- Compensation & Benefits
- School Generated Funds
- Enrolment
- BPS Procurement



Terminations, Retirement & Succession Planning

- Return of Board Assets, Revocation of Premises Access & Removal of Systems Access
 - Areas for Improvement
 - Defining who is responsible:
 - To advise of an employee's departure,
 - To remove system access,
 - To ensure the return of board assets; and
 - To remove access to premises.



Terminations, Retirement & Succession Planning

- Return of Board Assets, Revocation of Premises Access & Removal of Systems Access
 - Successful Practices
 - Having a link between the Human Resources system and the Information Technology Active Directory provides a great “automated” means to delete or suspend user, ensure board assets are returned and access to premises are appropriate.
 - Having all premises on a centrally controlled card access.
 - One individual takes an “oversight” role to ensure assets are returned and physical/information access is revoked in a timely manner.



Terminations, Retirement & Succession Planning

- Calculation & Reporting of the Eligible Portion of a Retiring Allowance
 - Areas for Improvement
 - Errors made when calculating the eligible portion of a retiring allowance were due to;
 - Including \$1,500 for each year or part of a year before 1989,
 - Incorrectly counting years of service by not including years of service, double counting years of service, etc; and
 - Not recognizing payments to exiting employees as being eligible to be classed as retiring allowances.



Terminations, Retirement & Succession Planning

- Calculation & Reporting of the Eligible Portion of a Retiring Allowance
 - Successful Practices
 - Having clear, concise and up-to date forms,
 - Having a clear and concise communication of the retirement allowance calculations, the eligible portion of the retirement allowance and the other options to the retiree,
 - Having staff appropriately trained to ensure income tax legislation is consistently applied correctly,
 - Automating the forms to ensure calculations are correct; and
 - Instituting a review process.



Payroll

- Accuracy of Payroll Information

- Areas for Improvement

- Ensure timesheets reviewed & approved by supervisor,
- Maintain supporting documentation for payroll adjustments was reviewed,
- Summary report of all adjustments reviewed and approved,
- Full documentation of payroll processes and/or job manuals,
- Retention of all supporting documentation for the issuance of manual pay cheques,
- Limit the use of manual cheques; and
- Review the input of pay grids.



Payroll

- Protection of Information Assets
 - Areas for Improvement
 - Assignment of access,
 - Ensure archives of confidential information are secure.
- Employee Self-service
 - Successful Practices
 - Online access for personal information, paystubs and tax information,
 - Electronic pay transfer usage.



Compensation and Benefits

- Lack of Documentation/Inaccurate Information
 - Areas for Improvement
 - Sick leave is subject to supervisor approval prior to input to the system,
 - Clear understanding as to when evidence of a doctors' note is required.
- Ensuring Value for Money is being Obtained for Employee Benefits
 - Successful Practices
 - Periodic review of alternative group benefit providers.



Compensation and Benefits

- Ensuring Accuracy of Personnel Records
 - Successful Practices
 - Periodic review to ensure the accuracy of personal information,
 - Periodic communication of sick leave balances for employees,
 - Secondary review of vacation/sick day usage; and
 - Ensure that benefit plan coverage is reviewed and authorized by employee.



School Generated Funds

- **Planning**
- “The collection of funds has a designated purpose and the proceeds are used for that purpose”
 - **Areas for improvement and successful practices**
 - Develop a planning process that ensure consultation and agreement with all stakeholder,
 - SGF Plan established, complete, approved and updated as required,
 - Fundraising occurs where there is a need and used for those needs,
 - Reasonable level of budgeting for fees charged to parents (i.e. school trips) and communicating the expenses being covered by the fees,
 - The Principal formally monitors activities, revenues and expenses; and
 - Strategy developed to deal with the carry forward balances.



School Generated Funds

- **Activities**
- Schools should support and protect staff and volunteers from legal liability and communicate the potential risks associated with SGF activities
 - **Areas for improvement and successful practices**
 - If door to door activities occur, retain evidence that parents have been informed of the potential risks,
 - Principals communicate that participation in fundraising activities is voluntary,
 - Permission forms for present and previous year retained by the secretary,
 - The Principal formally monitors activities, revenues and expenses; and
 - Where substantial balances have built up a strategy developed to deal with the balances.



School Generated Funds

- **Collections**
- Always risks associated with Cash handling.
 - **Areas for improvement and successful practices**
 - Cash recorded in a timely and accurate manner,
 - All supporting documentation of cash collected is to be retained,
 - Individuals responsible for the fundraising activities are to count the cash and sign & date all forms attesting the cash collected,
 - A sign at reception stating that a receipt will be issued,
 - Teachers issued with pre-numbered triplicate deposit books,
 - Deposit sheet at the safe completed by person who deposits the takings,
 - Secretary signs off deposit sheet, checks amount and returns slip; and
 - All completed in pen with agreed prompt action where issues/differences arise.



School Generated Funds

- **Deposits**
- Effective controls over both the collection and banking
 - **Areas for improvement and successful practices**
 - Monies stored in a secure place,
 - Monies banked intact,
 - Shortages promptly investigated,
 - Monies should be banked promptly,
 - Detailed banking summary produced; and
 - Second person reviews the banking summary or spot check by principal.



School Generated Funds

- **Spending**
- Monies spent in accordance with the purpose for which they were raised and in a timely manner.
 - **Areas for improvement and successful practices**
 - Supervisory approval is evidenced,
 - All documentation retained to support payment (including justifying the quantities),
 - The invoice is stamped PAID to confirm payment,
 - Cheques are appropriately stored,
 - Cheques are not pre-signed; and
 - Bank reconciliations are performed.



Enrolment

- **Areas for Improvement**
 - Many boards without policy and procedure guidance,
 - OSR request letter used for the transfer date,
 - Appropriate handling of prolonged absence,
 - Many course change forms were not supported,
 - Staff are unaware of what ESL is,
 - Class timetables in French Immersion missing; and
 - Poor level of control over late payment of fees.



Enrolment

- **Successful Practices**

- Run workshops to cover the current years requirements,
- Clear controls for maintaining student registration forms,
- Reconciliation between the current and last month end report and the daily attendance record,
- Print a copy of the YAR and attach it as evidence to the PWF; and
- Ensure the school maintains all course drop/add forms.



BPS Procurement

- Review performed taking into account the BPS mandatory requirements.
 - Areas for Improvement:
 - Segregation of duties with appropriate compensating controls,
 - Policies and procedures to cover all procurement,
 - Delegated authorities and authority levels,
 - Guidance regarding consultant expenses,
 - Seniority rules for expenses claims and approvals,
 - Clear policy for life events and employee recognition,
 - Clear guidance on use of petty cash, P cards and SGF,
 - Retention and storage of competitive procurement documentation,
 - Invoice matching; and
 - Storage of cheques.



BPS Procurement

- A whole presentation could be given just on the area of successful or leading practices within procurement
 - Successful Practices – include:
 - Clear compensating controls i.e. second signatory or spot checks,
 - SGF specified within the Board procedures,
 - Formal and approved authority levels ,
 - Procedures updated in line with BPS requirements,
 - Non-competitive procurement template,
 - Standard periodic reports for budget holders,
 - Initiation of purchases via appropriate requisition forms (electronic or manual),
 - Three way matching,
 - Invoice processing (controlled, timely, PAID),
 - On-line maintained price lists,
 - Use of competitive procurement checklist,
 - Defined process for dealing with non-supply invoices (utilities or rental); and
 - Non-disclosure and confidentiality forms signed at hiring.



Current Regional Internal Audit Activities

PRESENT



Regional Internal Audit– Addressing the Risks and Supporting Performance Improvement

Executives want more than reliable assurance and efficient audits — they want to be able to turn to Internal Audit for subject-matter expertise and business insights into strategic initiatives, and for ideas that challenge existing practices and lead to ongoing business performance improvements. **Unlocking the strategic value of Internal Audit - Three steps to transformation (Ernst & Young - 2010)**

For internal audit to be truly effective, an organization must create a culture whereby stakeholders and CAEs hold robust dialogue around enterprise risks, share their objective perspectives, and reach a common viewpoint on the role of internal audit around the most critical risks. **Aligning internal audit Are you on the right floor? (PWC - 2012)**

Further, the most flexible and adaptive internal audit groups don't rely on a standard portfolio of approaches and templates; instead, they create approaches to meet the needs of new situations as they arise. **Aligning internal audit Are you on the right floor? (PWC - 2012)**



Regional Internal Audit Teams

- 64 out of 72 annual audit plans have been presented and approved,
- 41,615 hours have been allocated to execute audits across the province,
- A less onerous and time consuming risk assessment process will be undertaken at boards; and
- Developing the 2013-2014 annual audit plans.

Regional Internal Audit Teams

2012-2013

Across the province, 161 audits are on the RIATs schedule, with each audit reviewing one or more process.

The audits include the following processes:

- **Instruction & Schools**
 - Special Education
 - Special Education - High Needs
 - Professional Development
 - Enrolment
 - Attendance
- **Business Services**
 - Payroll
 - Budget planning, development & control
 - Treasury
 - Purchasing Cards
 - Expense Reporting
 - Procurement & AP
 - Fundraising
 - Ministry Reporting
- **Information Technology & Communications**
 - Develop IT Strategy
- **Human Resources**
 - Recruitment & Hiring
 - Attendance Support
 - Terminations, Retirements & Succession Planning
 - Teacher Staffing, Non-teacher Staffing Allocation
 - Compensation & Benefits
 - Labour Relations
- **Facilities**
 - Facility requirement forecasting/capital planning
 - Health & Safety
 - Manage Facility Operations
 - Construction Monitoring & Management
 - Repairs & Maintenance
 - Facility Procurement



Steps to Address Complexity of Audits

- Gain the knowledge
 - Attending workshops, OASBO committees, board meetings, various regulator presentations, etc.
 - Attending sector specific presentations
 - Professional development
 - pursuing professional designations (CA, CGA, CIA, CISA, CMA, etc.)
- Leverage specialists
 - Hiring subject matter experts where appropriate
 - Liaising with experts in the school boards and Ministry of Education as well as outside organizations
 - Work with other risk assurance providers



Supporting accountability, transparency, integrity and equity

FUTURE



Regional Internal Audit – Stakeholder Partners

By looking beyond processes and controls, Internal Audit can play an essential advisory role within the organization. It can identify enterprise-wide cost efficiencies, provide strategic insights that improve business performance and provide key insights that focus on the risks that matter. This kind of support reaps multiple benefits for the organization, including enhanced efficiency, and the ability to move more quickly and take advantage of opportunities. **Unlocking the strategic value of Internal Audit - Three steps to transformation (Ernst & Young - 2010)**

Stakeholders place value in the role internal audit plays as the third line of defense— providing objective assurance—but they value just as highly internal audit’s ability to effectively coordinate across the first and second lines.

As the third line of defense, internal audit assesses, for boards and audit committees, how well the organization’s governance, risk, and compliance processes are working— especially the first and second lines of defense. **Aligning internal audit Are you on the right floor? (PWC - 2012)**

During interviews, almost every audit committee chair pointed to face-to-face interaction as the most important communication they had with the CAE. Drilling down, they placed particularly high value on informal and private discussions, which were viewed as crucial towards building a relationship with the CAE in which they can feel free to talk in person or pick up the phone whenever an important matter arises. **Aligning internal audit Are you on the right floor? (PWC - 2012)**



Focus on the Future

- Helping school boards uphold the principles of accountability, transparency, integrity and equity:
 - Becoming more of a resource for the audit committee members,
 - Sharing successful practices between boards,
 - Providing more consulting services to boards; and
 - Reliance by internal audit on other assurance providers.



RIAT and the Audit Committee

“We look forward to expanding our relationship between our Board and the regional (Internal Audit) team to leverage best practices across the education system”

“Concept of having...internal audit with fresh eyes has been invaluable”

“Demonstrated a high degree of respect and knowledge for school cultures, and positive reception as a result”

“Information received from Regional Internal Audit gives the Audit Committee visibility into operations/processes in the board that they have not had before. This in turn helps the committee to understand and manage the risk”

“Reports from Regional Internal Audit give enough detail and provide enough clarity of subject matter for individuals not intimately involved with the processes to understand the issues”



Internal Audit Headlines

- Headlines that will shape the future of Internal Audit
 - Evolving role of internal audit as a key business partner and key stories include:
 - *Strengthening regulatory environment,*
 - *Improve the risk assessment process,*
 - *Internal Auditor liability and Non-compliance with Standards; and*
 - *Internal Audit Resources on the rise,*

*** An article by Richard Chambers published by the IIA**



The responsibilities for EDU and RIAT

- Ministry of Education team
 - Provide ongoing support to school boards and RIATs on the IA/AC initiative
 - Develop and update resources for the initiative including guidelines and documents on the FAAB website
 - Offer refresher training sessions for the Audit Committee members and RIAT members
 - Organize monthly meeting with RIATs for updates and offering support if needed
 - Chair quarterly meeting with the host board working group
 - Participate in OASBO IA committee
 - Receive annual Audit Committee reports
- Regional Internal Audit Team
 - Update the risk assessment tool on an annual basis
 - Update the internal audit programs to reflect any changes required
 - Build the audit plan for the year and present it for approval during the Audit Committee meetings
 - Report to the Audit Committees in their region on the audits performed and the results
 - Consulting, presentations and special requests from the Audit Committee and/or management

FAAB website resources

The screenshot shows a Windows Internet Explorer browser window displaying the Ontario Ministry of Education website. The address bar shows the URL <http://faab.edu.gov.on.ca/Audit.html>. The page features the Ontario Ministry of Education logo and navigation tabs for Parents, Teachers, Students, Administrators, About the Ministry, and News. The main content area is titled "Audit Committees & Internal Audit" and provides information for school board staff and trustees. It includes a list of links for reporting to the ministry, a list of resources/guides, and a list of audit committees and internal audit reports. The page also includes a "Contact Us" section and a "Miscellaneous / Reports" section.

Ontario Ministry of Education - Windows Internet Explorer
http://faab.edu.gov.on.ca/Audit.html

Ontario Ministry of Education

Ontario

Ministry of Education
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Parents Teachers Students Administrators About the Ministry News

Reporting to the Ministry >>

- Estimates
- Revised Estimates
- Financial Statements
- Consolidation Reporting
- EFIS Login
- EFIS User Registration
- Class Size
- Section 23

Resources / Guides / Guidelines >>

- Audit Committees & Internal Audit
- 'B' and 'SB' Memoranda
- Capital Asset Implementation
- TPFR Training Sessions
- Pupil Enrolment
- Code of Accounts
- Public Sector Accounting Board (PSAB)
- Reporting Entity Project
- Eligible Expenses resulting from Labour Disruption
- Ministry Reporting Calendar
- Ministry Memo Summary

Audit Committees & Internal Audit

This section of the website is intended to provide school board staff and school board trustees with up-to-date information on the initiative and resources that can be used by the sector. This section is divided into 2 main segments:

- Audit Committees
- Internal Audit

Background

In the 2009/10 Grants for Students needs, there was new funding announced in the following amount, to support the establishment of audit committees and internal audit functions:

- \$2M for 2009/10
- \$5M for 2010/11 and onwards

FAQ

Host Board Workgroup

Information Bulletin

Memorandum

- 2011:SB06 (March 18, 2011) [Closed Sessions for Audit Committee Meetings](#)
- 2010:SB46 (October 19, 2010) [Audit Committee Training](#)
- 2010:SB45 (September 21, 2010) [Audit Committee Regulation](#)
- 2010: (March 5, 2010) [Consultation on Audit Committee Mandate](#)
- 2009:SB44 (November 30, 2009) [Update on the Audit Committee & Internal Audit Initiative](#)

Other Program Areas >>

- School Business Support Branch
- Capital Programs Branch
- New Teacher Induction Program
- Managing Information for Student Achievement (MISA)

Miscellaneous / Reports >>

- FAQs
- Compliance Audits

Child Care >>

- ELCC Memos
- Guidelines
- Training
- Estimates
- Revised Estimates
- Financial Statements

Contact Us

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Special Thanks To:

- Host Boards (SBOs and their staff)
- Auditees (Board staff)
- Audit Committee members
- Regional Internal Audit Teams
- OASBO Internal Audit Committee
- Sector Consultation Respondents

For your ongoing support and contributions to this very important initiative!

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