



KENORA CATHOLIC DISTRICT SCHOOL BOARD

Policy 10: Committees of the Board

1. General

- 1.1 The board may establish committees composed of members of the board to make recommendations to the board in respect of education, finance, personnel and property.
- 1.2 The board may establish committees that may include persons who are not members of the board in respect of matters other than those referred to in paragraph 1.1.

2. Standing Committees

2.1 Membership

Standing committees of the board shall be those that the board may, from time to time, designate. Standing committees shall comprise up to three trustees. In addition, the chairperson of the board shall be an ex-officio member of all standing committees, except for the Policy Governance Committee, which is a committee of the whole board.

2.2 Attendance of Trustees Not on the Committee

Members of the board may attend meetings of any committee or sub-committees of the board, of which they are not members and shall with the approval of the chair have the right and privilege to speak to any issue, but, they shall not be entitled to vote on any question before the committee or count in determining the quorum of the committee.

2.3 Appointment

2.3.1 Members on a standing committee shall be appointed after the annual/inaugural meeting of the board and shall be for a one-year term.

2.3.2 The chair shall appoint or reappoint members of the standing committees.

2.3.3 In the event that any position filled at the annual meeting becomes vacant for any reason during the year, the vacancy shall be filled in the manner prescribed above at the next regular meeting of the board after the vacancy occurs

2.3.4 A resolution of the board establishing a new standing committee shall name the personnel of the committee or shall authorize the chair of the board to name the members of the committee. The resolution shall also indicate the term of office.

2.4 Selection of Committee Chair

The committees shall choose their chair at their annual/inaugural meeting.

2.5 Meetings

2.5.1 It shall be the responsibility of the chair of the board to convene the first meeting of the committees and thereafter the responsibility of the chair of each standing committee to convene meetings of the committee.

2.5.2 A standing committee shall determine its own meeting schedules and agendas in consultation with the director of education.

2.5.3 If, in the opinion of the chair of the committee and the director of education, there is insufficient material to warrant the holding of a scheduled meeting of such committee, the meeting may be cancelled and the members advised thereof.

2.6 Quorum

2.6.1 A majority of the members of the board or a committee shall constitute a quorum for the transaction of any or all business, and the action of a quorum in a regularly scheduled meeting shall be binding upon the whole board or committee.

2.6.2 Unless there shall be a quorum present within fifteen minutes after the time fixed for a regular or special meeting, the secretary shall record the names of the members then present and the meeting shall forthwith stand adjourned until the next regular meeting, unless a special meeting is called as provided in *Policy 9*.

2.6.3 If in the course of a meeting of the board or of a committee, the loss of a quorum should occur, the presiding officer shall forthwith adjourn the meeting and the secretary shall record the

names of those present at the time of adjournment.

3. Ad Hoc Committees

- 3.1 By resolution, and as required, the board may establish ad hoc committees to deal with specific matters. The resolution establishing such a committee shall clearly specify the purpose and terms of reference of the ad hoc committee including the date for submission of a final report.
- 3.2 If an ad hoc committee is unable to complete its work by the date specified for submission of a final report, that committee may request of the board an extension beyond the specified date.
- 3.3 No matter, which has been referred to an ad hoc committee, shall be considered by the board until the board has received the committee's report. This provision may be suspended by the vote of two-thirds of all members of the board.
- 3.4 Unless an ad hoc committee is specifically given power to act in the resolution establishing the committee, its recommendations must be approved, amended, or otherwise dealt with, at a subsequent meeting of the board. If given power to act, a report of such action shall be given to the board at its next regular meeting.

4. Committee of the Whole Board

- 4.1 By formal motion and by majority vote, the board may resolve itself into a committee of the whole where more freedom or private debate is desired. Ordinarily such occasions shall be confined to pressing, critical or sensitive matters where it is felt the subject matter is not well digested and/or in suitable form for definite action, or where propriety dictates privacy.
- 4.2 **Subject Matter**
 - 4.2.1 The motion to resolve into committee of the whole shall identify the matter(s) to be taken under consideration.

- 4.2.2 A meeting of the committee of the whole board may be closed to the public when the subject matter under consideration involves,
- a) the security of the property of the board;
 - b) the disclosure of intimate, personal or financial information of the board or committee, an employee or prospective employee of the board or a pupil or the pupil's parent or guardian;
 - c) the acquisition or disposal of a school site;
 - d) decisions in respect of negotiations with employees of the board, ; or
 - e) litigation affecting the board.

4.1.1 The chair may rule on the inclusion of any matter(s) on the agenda of a committee of the whole session.

4.2 Presiding Officer

When the meeting has resolved into committee of the whole, the chair shall relinquish the chair and shall call the vice-chair or, in the latter's absence, another trustee to act as presiding officer.

4.3 Record of Motions

The secretary shall not record in the minutes the proceedings of the committee of the whole, but shall record the motions approved by the board in committee of the whole.

4.4 Motions Disallowed

The committee of the whole cannot entertain a motion to refer, to postpone or to table the subject referred to it.

4.5 Vote Disallowed

A recorded vote shall not be called for in committee of the whole.

4.6 Rules of Order

Except as noted otherwise in this policy the rules of order as set out in the *Policy 9 Board Operations* shall be observed by the committee of the whole.

4.7 Adjournment

When the committee of the whole has completed its consideration of the subject referred to it, or if it wishes to adjourn, the committee shall adjourn on a motion to rise and report progress. A motion to rise and report shall be decided without debate.

4.8 Report to the Board

When the committee of the whole has completed its consideration of the subject matter referred to it, the presiding officer of the In-camera session shall report to the board or to the board committee, as the case may be, the deliberations and recommendations of the committee of the whole in the next following public session of the board or of the board committee.

5. Types of Committees: Statutory

Statutory committees are specifically required by legislation.

5.1 Special Education Advisory Committee

5.1.1 Purpose

The Special Education Advisory Committee (S.E.A.C.) is an advisory committee to the Kenora Catholic District School Board and may make recommendations to the board in any matter affecting the establishment and development of special education programs and services in respect of exceptional students of the board. This committee provides an avenue for community involvement and receives advice and input from the community.

The Special Education Advisory Committee is mandated by *Ontario Regulation 464/97*.

5.1.2 Powers and Duties

- a) To become aware of the special education programs and services of the board that are provided to meet the needs of all exceptional students within the board
- b) To facilitate the exchange of information and ideas among the committee members representing the local associations, the director and/or designates, and the board
- c) To make recommendations to the board about special education programs and services for exceptional students of the board
- d) To provide information to the local associations about the Special Education Advisory Committee (S.E.A.C.)
- e) To recommend to the board the annual review of the special education plan in accordance with Ministry legislation; and
- f) To participate in a special education program review and provide recommendations to the board

5.1.3 Membership

- a) One trustee appointed by the board
- b) One representative from each of the local associations, not to exceed twelve, to be nominated by the respective associations and appointed by the board
- c) One alternate for each representative, nominated by each local association and appointed by the board
- d) One or more additional community members who are not representatives of a local association

5.1.4 Meetings

The committee shall meet at least ten times in each school year.

5.2 Student Disciplinary Committee

- 5.2.1 The Student Disciplinary Committee shall function in accordance with the terms of Sections 309 and 311 of the *Education Act*. The powers and duties, membership and meeting requirements are as outlined in *Policy 13 Appeals Regarding Student Matters*.

5.3 Parent Involvement Committee

5.3.1 Purpose

The purpose of a parent involvement committee is to support, encourage and enhance parent engagement at the board level in order to improve student achievement and well-being.

5.3.2 Powers and Duties

5.3.3 A parent involvement committee of a board shall,

- a) develop strategies and initiatives that the board and the board's director of education could use to effectively communicate with parents and to effectively engage parents in improving student achievement and well-being;
- b) advise the board and the board's director of education on ways to use the strategies and initiatives referred to in clause (a);
- c) communicate information from the Ministry to school councils of schools of the board and to parents of pupils of the board;
- d) work with school councils of schools of the board and, through the board's director of education, with employees of the board to,

- (i) share effective practices to help engage parents, especially parents who may find engagement challenging, in their children's learning,
 - (ii) identify and reduce barriers to parent engagement,
 - (iii) help ensure that schools of the board create a welcoming environment for parents of its pupils, and
 - (iv) develop skills and acquire knowledge that will assist the parent involvement committee and school councils of the board with their work; and
- e) determine, in consultation with the board's director of education and in keeping with the board's policies, how funding, if any, provided under the *Education Act* for parent involvement as described in section 27 and clauses (a) to (d), is to be used.

Membership

5.3.4 A parent involvement committee of a board shall include the following:

1. The number of parent members specified in the by-laws of the committee.
2. The director of education of the board.
3. One member of the board, appointed by the board.
4. The number of community representatives specified in the by-laws of the committee.

5.3.5 Subject to the by-laws of the parent involvement committee, a board may appoint one or more of the following individuals to the parent involvement committee:

1. One principal of an elementary school of the board.
2. One principal of a secondary school of the board.
3. One teacher employed, other than a principal or vice-principal, in an elementary school of the board.
4. One teacher employed, other than a principal or vice-principal, in a secondary school of the board.
5. One person employed by the board, other than a principal, vice-principal or teacher.

5.3.6 Meetings

A parent involvement committee shall meet at least four times in each school year.

5.3.7 Supervised Alternative Learning Committee

5.3.8 Purpose

- a) The Supervised Alternative Learning Committee considers applications made on behalf of students of at least fourteen years of age up to the age of school leaving.
- b) The purpose of supervised alternative learning is to provide pupils who have significant difficulties with regular attendance at school with an alternative learning experience and individualized plan to enable the pupil to progress towards obtaining an Ontario secondary school diploma or achieving his or her other education and life goals.
- c) The Supervised Alternative Learning Committee functions in accordance with the terms of *Ontario Regulation 308*.

5.3.9 Powers and Duties

After a committee considers a referral the committee shall make a decision as follows:

1. If a plan was submitted to the committee, the committee shall,
 - i. approve participation by the pupil in supervised alternative learning as described in the plan,
 - ii. modify the plan and approve participation by the pupil in supervised alternative learning as described in the plan as modified, or
 - iii. not approve participation by the pupil in supervised alternative learning.
2. If a plan was not submitted to the committee, the committee shall,
 - i. require the principal of the pupil's school to cause a plan to be developed for the pupil in accordance with section 9 and directions of the committee, if any, or
 - ii. not approve participation by the pupil in supervised alternative learning.

5.3.10 Membership

A board shall appoint the following individuals to be members of a committee:

1. At least one member of the board.
2. At least one supervisory officer qualified as such as a teacher and employed by the board.
3. At least one individual who is not a member or employee of the board.
4. A supervisory officer appointed under subsection (2) may designate an individual that the supervisory officer considers appropriate to act in his or her place as a member of the committee without the approval of the board.

5.3.11 Meetings

Called upon receipt of an application for a S.A.L. program

5.4 Audit Committee

5.4.1 Purpose: The Audit Committee is a statutory committee of the board and its purpose is to assist the board of trustees to oversee and objectively assess the performance of the organization, its management and its auditors. The Audit Committee is mandated by Ontario Regulation 361/10.

5.4.2 Powers and Duties:

- a) Financial Reporting: To review the board's financial reporting processes, including the annual Financial Statements, results of the External Audit, all mandatory reports of the External Auditor, any material issues related to the above and to recommend approval of the Financial Statements,
- b) Internal Controls: Review and assess overall effectiveness of internal controls in conjunction with the internal and external auditors and consider significant financial risks
- c) Internal Audit: To review the structure and reports of the Internal Auditors, to make recommendations to the board on the internal audit plan, to review the completion of the plan and assess performance of the internal auditor.
- d) External Auditor: To review the external auditor's audit plan and the completion of the audit, to assess the external auditor's performance and independence and make recommendations to the board on the appointment, replacement or dismissal of the external auditor.

- e) Compliance Matters: to review the ability of the board to meet compliance with legislative requirements and obtain confirmation that all statutory requirements have been met.
 - f) Risk Management: To review the board's risk assessment and risk management.
 - g) Report to the board annually on the committee's performance
 - h) To post a copy of O.Reg. 361/10.
 - i) Powers: To obtain counsel, accountants or other professionals to advise, meet the board, management, external auditor, legal council, to exclude any particular board staff or board member from meeting, to require reports of the Internal and External Auditor, and have access to all records of the board available to the Internal or External Auditor.
- 5.4.3 Membership:
- a) Two trustees appointed by the board
 - b) Two external members who are qualified under O.Reg. 361/10 4(1)
- 5.4.4 Meetings
- a) The Committee shall meet at least three times per year.

6. Types of Committees: Standing Committees

Standing committees are established to assist the board with work of an ongoing or recurring nature. The following committees will be designated as standing committees for the Kenora Catholic District School Board.

6.1.1 To foster excellence in programs and services.

Examples of this are;

- a) Information Technology Steering Committee
- b) Scholarship Committees
- c) Employee Assistance Program
- d) Aboriginal Advisory Committee

6.2.1 To foster positive relationships between and among the staff, community, church and government.

Examples of this are;

- a) Board Government Relations
- b) System Retreat
- c) Other celebratory functions

7. Types of Committees: Special Committees

From time to time, the board may establish committees for special purposes that may be either ongoing or *ad hoc*. The board may appoint *ad hoc* committees to deal with specific tasks. An *ad hoc* committee serves only until the task is completed, at which time the committee is disbanded.

7.1 Director's Review Committee

7.1.1 Purpose

To provide an evaluation for the director of education.

7.1.2 Powers and Duties

- a) To review the annual report(s) of the director on the action the director has taken in the system;
- b) To review the 3 year plan prepared by the director;
- c) To use the director's job description and board's strategic plan as the basis for the evaluation; and
- d) To present an evaluation report for ratification by the board.

7.1.3 Membership

- a) Chair or designate
- b) Vice-chair or designate

7.1.4 Meeting:

In the first year of the director's employment and bi-annually following that evaluation.

7.2 Other Special Committees

The board will also establish special *ad hoc* committees for the following purposes:

7.2.1 To select a director of education as set out in *Policy 17 Selection of the Director*.

7.2.2 To appoint a trustee when a trustee vacancy occurs as described in *Policy 9 Board Operations, section A: Meetings of the Board, paragraph 1.9*.

7. Resource Personnel

The director or the director's designate may appoint resource personnel to work with committees, and shall determine the roles, responsibilities, and reporting requirements of the resource personnel

Legal References:

Education Act S. 57 Special Education Advisory Committees;
S. 170-171 Powers of Boards;
S. 309 (4) Appeal of a Suspension;
S. 311.3, 311.4, 311.5, 311.6;
S. 311.7 Appeal of Expulsion
*Regulation 308 (O. Reg 374/10) Supervised Alternative Learning
for Excused Pupils*
Regulation 464/97 Special Education Advisory Committees
*Regulation 612/00 School Councils and Parent Involvement
Committees*
Regulation 361/10 Audit Committees

Approval Date: June 2006
Date of Latest Review: October 19, 2010, May 2011, October 2011
Date of Latest Revision: October 19, 2010, May 2011, October 2011

APPENDIX A

Audit Committee Regulation

ONTARIO REGULATION 361/10 - AUDIT COMMITTEES

Consolidation Period: From September 10, 2010 to the [e-Laws currency date](#).

No amendments.

This is the English version of a bilingual regulation.

Interpretation

- 1. (1)** This Regulation applies in respect of audit committees established by district school boards under subsection 253.1 (1) of the Act. O. Reg. 361/10, s. 1 (1).
- (2)** In this Regulation,
- “external auditor” means an auditor appointed by a board under subsection 253 (1) of the Act to perform the duties referred to in subsection 253 (4) of the Act; (“vérificateur externe”)
- “internal auditor” means a contractor or employee of a board who examines and evaluates a board’s records and procedures related to the board’s risk management, internal controls and governance processes and makes recommendations on ways to improve the board’s risk management, internal controls and governance processes; (“vérificateur interne”)
- “reporting entity” means, with respect to a board, an organization that is required to prepare reports for the purposes of the board regarding the organization’s financial affairs and resources; (“entité comptable”)
- “senior business official” means a senior business official described in subsection 3 (2) of Regulation 309 of the Revised Regulations of Ontario, 1990 (Supervisory Officers) made under the Act. (“cadre supérieur de l’administration des affaires”) O. Reg. 361/10, s. 1 (2).

Establishment of audit committee

- 2. (1)** Subject to subsection (3), every board shall establish an audit committee in accordance with this Regulation no later than January 31, 2011. O. Reg. 361/10, s. 2 (1).
- (2)** The first meeting of an audit committee established under subsection (1) shall be held no later than March 31, 2011. O. Reg. 361/10, s. 2 (2).
- (3)** A board established after the day this Regulation comes into force shall establish an audit committee in accordance with this Regulation no later than October 1 of the school year following the calendar year in which the board’s members are first elected. O. Reg. 361/10, s. 2 (3).

- (4) The first meeting of an audit committee established under subsection (3) shall be held no later than December 1 of the school year following the calendar year in which the board's members are first elected. O. Reg. 361/10, s. 2 (4).

Composition of audit committee

3. (1) An audit committee of a board shall consist of the following individuals appointed in accordance with the board's by-laws:
1. If the board has fewer than eight board members, the audit committee shall consist of four members, including two board members and two persons who are not board members.
 2. If the board has eight or more board members, but less than fifteen, the audit committee shall consist of five members, including three board members and two persons who are not board members.
 3. If the board has fifteen or more board members, the audit committee shall consist of seven members, including four board members and three persons who are not board members. O. Reg. 361/10, s. 3 (1).
- (2) In the absence of a by-law setting out an appointment process, the board shall appoint the members of the audit committee in accordance with paragraphs 1, 2 and 3 of subsection (1). O. Reg. 361/10, s. 3 (2).
- (3) If the number of persons required by paragraphs 1, 2 and 3 of subsection (1) is not appointed to the audit committee, the Minister may appoint a person to each vacant position. O. Reg. 361/10, s. 3 (3).
- (4) A person appointed under subsection (3) holds the position until the board appoints another person to the position. O. Reg. 361/10, s. 3 (4).
- (5) An appointment made under subsection (3) must comply with paragraphs 1, 2 and 3 of subsection (1) and section 4. O. Reg. 361/10, s. 3 (5).

Eligibility for appointment of persons who are not board members

4. (1) A person who is not a board member is eligible to be appointed to the board's audit committee only if he or she,
- (a) has accounting, financial management or other relevant business experience that would enable him or her to understand the accounting and auditing standards applicable to the board;
 - (b) is not an employee or officer of the board or of any other board at the time of his or her appointment;
 - (c) does not have a conflict of interest, as described in subsection (2), at the time of his or her appointment; and
 - (d) was identified by the selection committee described in section 5 as a potential candidate for appointment to the audit committee. O. Reg. 361/10, s. 4 (1).
- (2) For the purposes of clause (1) (c), a person has a conflict of interest if his or her parent, child or spouse is employed by the board. O. Reg. 361/10, s. 4 (2).

- (3) Clause (1) (d) does not apply if the person is appointed by the Minister under subsection 3 (3). O. Reg. 361/10, s. 4 (3).

Selection committee

5. (1) Each board shall have a selection committee for the purpose of identifying persons who are not board members as potential candidates for appointment to the board's audit committee. O. Reg. 361/10, s. 5 (1).

(2) The selection committee shall be composed of,

- (a) the board's director of education;
- (b) a senior business official of the board; and
- (c) the chair of the board or a board member designated by the chair. O. Reg. 361/10, s. 5 (2).

Chair of the audit committee

6. (1) At the first meeting of the audit committee in each fiscal year, the members of the committee shall elect the chair of the committee for the fiscal year of the board from among the board members appointed to the committee. O. Reg. 361/10, s. 6 (1).

(2) If at any meeting of the audit committee the chair is not present, the members present may elect a chair for that meeting. O. Reg. 361/10, s. 6 (2).

Term of appointment

7. (1) The term of office of a member of the audit committee who is a board member shall be determined by the board but shall not exceed four years. O. Reg. 361/10, s. 7 (1).

(2) The term of office of a member of the audit committee who is not a board member shall be determined by the board but shall not exceed three years. O. Reg. 361/10, s. 7 (2).

(3) Subject to subsection (4), a member of the audit committee may be reappointed. O. Reg. 361/10, s. 7 (3).

(4) An individual who is not a board member may not be appointed to the audit committee more than twice unless,

- (a) the board advertised the position for at least 30 days; and
- (b) after the 30 days, the selection committee did not identify any potential candidates. O. Reg. 361/10, s. 7 (4).

(5) When the term of a member of the audit committee expires, he or she continues to be a member until a successor is appointed or the member is reappointed. O. Reg. 361/10, s. 7 (5).

Vacancies

8. (1) A member who is a board member vacates his or her position on the audit committee if,

- (a) he or she is convicted of an indictable offence; or
- (b) he or she is absent from two consecutive regular meetings of the committee and the committee has not authorized those absences by a resolution at the first regular meeting of the committee that follows the second absence.
O. Reg. 361/10, s. 8 (1).

(2) A member who is not a board member vacates his or her position on the audit committee if,

- (a) he or she is convicted of an indictable offence;
- (b) he or she is absent from two consecutive regular meetings of the committee and the committee has not authorized those absences by a resolution at the first regular meeting of the committee that follows the second absence;
- (c) he or she becomes an employee or officer of the board or of any other board; or
- (d) it is discovered that he or she had a conflict of interest as described in subsection 4 (2) at the time of his or her appointment and failed to disclose it.
O. Reg. 361/10, s. 8 (2).

(3) Despite any by-law of a board, if a position on the audit committee becomes vacant, the position shall be filled as soon as possible in accordance with this Regulation. O. Reg. 361/10, s. 8 (3).

(4) A person who is appointed to fill a vacancy shall hold the position for the remainder of the term of the member whose position became vacant. O. Reg. 361/10, s. 8 (4).

Duties of an audit committee

9. (1) An audit committee of a board has the following duties related to the board's financial reporting process:

1. To review with the director of education, a senior business official and the external auditor the board's financial statements, with regard to the following:
 - i. Relevant accounting and reporting practices and issues.
 - ii. Complex or unusual financial and commercial transactions of the board.
 - iii. Material judgments and accounting estimates of the board.
 - iv. Any departures from the accounting principles published from time to time by the Canadian Institute of Chartered Accountants that are applicable to the board.
2. To review with the director of education, a senior business official and the external auditor, before the results of an annual external audit are submitted to the board,
 - i. the results of the annual external audit,

- ii. any difficulties encountered in the course of the external auditor's work, including any restrictions or limitations on the scope of the external auditor's work or on the external auditor's access to required information,
 - iii. any significant changes the external auditor made to the audit plan in response to issues that were identified during the audit, and
 - iv. any significant disagreements between the external auditor and the director of education or a senior business official and how those disagreements were resolved.
3. To review the board's annual financial statements and consider whether they are complete, are consistent with any information known to the audit committee members and reflect accounting principles applicable to the board.
 4. To recommend, if the audit committee considers it appropriate to do so, that the board approve the annual audited financial statements.
 5. To review with the director of education, a senior business official and the external auditor all matters that the external auditor is required to communicate to the audit committee under generally accepted auditing standards.
 6. To review with the external auditor material written communications between the external auditor and the director of education or a senior business official.
 7. To ask the external auditor about whether the financial statements of the board's reporting entities, if any, have been consolidated with the board's financial statements.
 8. To ask the external auditor about any other relevant issues. O. Reg. 361/10, s. 9 (1).

(2) An audit committee of a board has the following duties related to the board's internal controls:

1. To review the overall effectiveness of the board's internal controls.
2. To review the scope of the internal and external auditor's reviews of the board's internal controls, any significant findings and recommendations by the internal and external auditors and the responses of the board's staff to those findings and recommendations.
3. To discuss with the board's officials the board's significant financial risks and the measures the officials have taken to monitor and manage these risks. O. Reg. 361/10, s. 9 (2).

(3) An audit committee of a board has the following duties related to the board's internal auditor:

1. To review the internal auditor's mandate, activities, staffing and organizational structure with the director of education, a senior business official and the internal auditor.
 2. To make recommendations to the board on the content of annual or multi-year internal audit plans and on all proposed major changes to plans.
-

3. To ensure there are no unjustified restrictions or limitations on the scope of the annual internal audit.
4. To review at least once in each fiscal year the performance of the internal auditor and provide the board with comments regarding his or her performance.
5. To review the effectiveness of the internal auditor, including the internal auditor's compliance with the document *International Standards for the Professional Practice of Internal Auditing*, as amended from time to time, published by The Institute of Internal Auditors and available on its website.
6. To meet on a regular basis with the internal auditor to discuss any matters that the audit committee or internal auditor believes should be discussed.
7. To review with the director of education, a senior business official and the internal auditor,
 - i. significant findings and recommendations by the internal auditor during the fiscal year and the responses of the board's staff to those findings and recommendations,
 - ii. any difficulties encountered in the course of the internal auditor's work, including any restrictions or limitations on the scope of the internal auditor's work or on the internal auditor's access to required information, and
 - iii. any significant changes the internal auditor made to the audit plan in response to issues that were identified during the audit. O. Reg. 361/10, s. 9 (3).

(4) An audit committee of a board has the following duties related to the board's external auditor:

1. To review at least once in each fiscal year the performance of the external auditor and make recommendations to the board on the appointment, replacement or dismissal of the external auditor and on the fee and fee adjustment for the external auditor.
 2. To review the external auditor's audit plan, including,
 - i. the external auditor's engagement letter,
 - ii. how work will be co-ordinated with the internal auditor to ensure complete coverage, the reduction of redundant efforts and the effective use of auditing resources, and
 - iii. the use of independent public accountants other than the external auditor of the board.
 3. To review and confirm the independence of the external auditor.
 4. To meet on a regular basis with the external auditor to discuss any matters that the audit committee or the external auditor believes should be discussed.
 5. To resolve any disagreements between the director of education, a senior business official and the external auditor about financial reporting.
-

6. To recommend to the board a policy designating services that the external auditor may perform for the board and, if the board adopts the policy, to oversee its implementation. O. Reg. 361/10, s. 9 (4).
- (5) An audit committee of a board has the following duties related to the board's compliance matters:
1. To review the effectiveness of the board's system for monitoring compliance with legislative requirements and with the board's policies and procedures, and where there have been instances of non-compliance, to review any investigation or action taken by the board's director of education, supervisory officers or other persons employed in management positions to address the non-compliance.
 2. To review any significant findings of regulatory entities, and any observations of the internal or external auditor related to those findings.
 3. To review the board's process for communicating any codes of conduct that apply to board members or staff of the board to those individuals and the board's process for administering those codes of conduct.
 4. To obtain regular updates from the director of education, supervisory officers and legal counsel regarding compliance matters.
 5. To obtain confirmation by the board's director of education and supervisory officers that all statutory requirements have been met. O. Reg. 361/10, s. 9 (5).
- (6) An audit committee of a board has the following duties related to the board's risk management:
1. To ask the board's director of education, a senior business official, the internal auditor and the external auditor about significant risks, to review the board's policies for risk assessment and risk management and to assess the steps the director of education and a senior business official have taken to manage such risks, including the adequacy of insurance for those risks.
 2. To perform other activities related to the oversight of the board's risk management issues or financial matters, as requested by the board.
 3. To initiate and oversee investigations into auditing matters, internal financial controls and allegations of inappropriate or illegal financial dealing. O. Reg. 361/10, s. 9 (6).
- (7) An audit committee of a board shall report to the board annually, and at any other time that the board may require, on the committee's performance of its duties. O. Reg. 361/10, s. 9 (7).
- (8) An audit committee shall make all reasonable efforts to ensure that a copy of this Regulation is posted on the board's website. O. Reg. 361/10, s. 9 (8).
-

Powers of an audit committee

- 10.** In carrying out its functions and duties, an audit committee of a board has the power to,
- (a) with the prior approval of the board, retain counsel, accountants or other professionals to advise or assist the committee;
 - (b) meet with or require the attendance of board members, the board's staff, internal or external auditor or legal counsel or representatives from a reporting entity of the board at meetings of the committee, and require such persons or entities to provide any information and explanation that may be requested;
 - (c) where the committee determines it is appropriate, meet with the board's external or internal auditor, or with any staff of the board, without the presence of other board staff or board members, other than board members who are members of the committee;
 - (d) require the board's internal or external auditor to provide reports to the committee; and
 - (e) have access to all records of the board that were examined by the internal or external auditor. O. Reg. 361/10, s. 10.

Meetings

- 11. (1)** An audit committee of a board shall meet at least three times in each fiscal year at the call of the chair of the committee, and at such other times as the chair considers advisable. O. Reg. 361/10, s. 11 (1).
- (2)** The first meeting of the audit committee in each fiscal year after the 2011 year shall take place no later than September 30. O. Reg. 361/10, s. 11 (2).
- (3)** Each member of the audit committee has one vote. O. Reg. 361/10, s. 11 (3).
- (4)** The audit committee shall make decisions by resolution. O. Reg. 361/10, s. 11 (4).
- (5)** In the event of a tie vote, the chair is entitled to cast a second vote. O. Reg. 361/10, s. 11 (5).
- (6)** A majority of the members of the audit committee that includes at least one member who is not a board member constitutes a quorum for meetings of the committee. O. Reg. 361/10, s. 11 (6).
- (7)** The chair of the audit committee shall ensure that minutes are taken at each meeting and provided to the members of the committee before the next meeting. O. Reg. 361/10, s. 11 (7).
- (8)** Despite subsection (1), an audit committee of a board is required to meet only twice during the 2010-2011 fiscal year. O. Reg. 361/10, s. 11 (8).

Codes of Conduct

12. Any code of conduct of the board that applies to board members also applies to members of the audit committee who are not board members in relation to their functions, powers and duties as members of the committee. O. Reg. 361/10, s. 12.

Remuneration and compensation

13. (1) A person shall not receive any remuneration for serving as a member of the audit committee. O. Reg. 361/10, s. 13 (1).

(2) Subsection (1) does not preclude payment of an honorarium under section 191 of the Act that takes into account the attendance of a board member at an audit committee meeting. O. Reg. 361/10, s. 13 (2).

(3) A board shall establish policies respecting the reimbursement of members of its audit committee for expenses incurred as members of the committee. O. Reg. 361/10, s. 13 (3).

(4) A board shall reimburse members of its audit committee for expenses incurred as members of the committee in accordance with the policies referred to in subsection (3). O. Reg. 361/10, s. 13 (4).

Declaration of conflicts

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). O. Reg. 361/10, s. 14 (1).

(2) A member of an audit committee who becomes aware after his or her appointment that he or she has a conflict of interest, as described in subsection 4 (2), shall immediately disclose the conflict in writing to the chair. O. Reg. 361/10, s. 14 (2).

(3) If a member or his or her parent, child or spouse could derive any financial benefit relating to an item on the agenda for a meeting, the member shall declare the potential benefit at the start of the meeting and withdraw from the meeting during the discussion of the matter and shall not vote on the matter. O. Reg. 361/10, s. 14 (3).

(4) If no quorum exists for the purpose of voting on a matter only because a member is not permitted to be present at the meeting by reason of subsection (3), the remaining members shall be deemed to constitute a quorum for the purposes of the vote. O. Reg. 361/10, s. 14 (4).

(5) If a potential benefit is declared under subsection (3), a detailed description of the potential benefit declared shall be recorded in the minutes of the meeting. O. Reg. 361/10, s. 14 (5).

Reporting

- 15. (1)** An audit committee of a board shall submit to the board on or before a date specified by the board an annual report that includes,
- (a) any annual or multi-year audit plan of the board's internal auditor;
 - (b) a description of any changes made to a plan referred to in clause (a) since the last report of the committee;
 - (c) a summary of the work performed by the internal auditor since the last annual report of the committee, together with a summary of the work the auditor expected to perform during the period, as indicated in the plan referred to in clause (a); and
 - (d) a summary of risks identified and findings made by the internal auditor.
O. Reg. 361/10, s. 15 (1).
- (2)** A board who receives a report under subsection (1) shall submit a copy of it to the Minister in each fiscal year on or before a date specified by the Minister.
O. Reg. 361/10, s. 15 (2).
- (3)** An audit committee of a board shall submit a report to the board in each fiscal year on or before a date specified by the board, and at any other time as may be requested by the board, that includes,
- (a) a summary of the work performed by the committee since the last report;
 - (b) an assessment by the committee of the board's progress in addressing any findings and recommendations that have been made by the internal or external auditor;
 - (c) a summary of the matters addressed by the committee at its meetings;
 - (d) the attendance record of members of the committee; and
 - (e) any other matter that the committee considers relevant. O. Reg. 361/10, s. 15 (3).
- 16.** Omitted (provides for coming into force of provisions of this Regulation).
O. Reg. 361/10, s. 16.