

**AUDIT MANDATE:
NORTHEASTERN ONTARIO REGIONAL INTERNAL AUDIT TEAM**

MISSION AND SCOPE OF WORK

The mission of the regional internal audit team is to provide independent, objective assurance and consulting services designed to add value and improve the district

the *Northeastern Ontario* region;

- Algoma District School Board
- District School Board Ontario North East
- Huron Superior Catholic District School Board
- Near North District School Board
- Nipissing Parry Sound Catholic District School Board
- Northeastern Catholic District School Board
- Rainbow District School Board

audit staff to complete the audits in the region. The internal audit staff will report to the

regional internal audit manager and the regional internal audit manager will be responsible to the audit committees in the Northeastern Ontario region. Every effort should be made to adequately staff the internal audit function, within available financial resources, in order to perform its audit activities. Internal audit staff shall maintain their technical competence through continuing education, and provisions shall be made in the team's budget to help them.

ACCOUNTABILITY

The regional internal audit manager, in the discharge of his/her duties, shall be

Implement the external audit plan as approved by the audit committee.

tasks or projects requested by the senior administration of the boards, the audit committee or the Ministry of Education.

- Maintain a professional audit staff with sufficient collective knowledge, skills and experience to meet the requirements of this mandate.
- ~~As requested and appropriate, perform consulting services beyond internal audits~~

assurance services, to assist the district school boards in meeting their objectives. Examples may include training and advisory services.

- Issue periodic reports to the audit committees and senior administration of each

who is responsible for taking action, and the anticipated date of completion for each planned action. The person responsible for the audited activity or department may include other comments as deemed appropriate. The written response will become an integral part of the final report. If no response is received, the auditor will note that fact in the transmittal letter and will prepare the final report. Any subsequent responses shall be distributed to those who received the report. All papers, notes and preliminary or draft audit reports shall be held confidential and exempt from public records disclosure. The final report will be addressed to the audit committee of the affected

district school board. After presentation to the audit committee, copies will be provided to the head of the audited activity or department, the person to whom this individual reports and up the chain of command to the director of education of the affected district school board. Each board of trustees will receive copies of final reports related to their

Develop or write policies or procedures for

reviewed by the regional internal audit team.

Internal audit staff members shall maintain independence in attitude and appearance

Nothing herein, however, shall serve to prohibit the regional internal audit team from

QUALITY ASSURANCE

The audit activities of the regional offices will remain subject to periodic

reviews by the

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