



**MINUTES
AUDIT COMMITTEE**

**February 25, 2021, 9:30 AM
IN THE COUNCIL CHAMBER**

PRESENT: Councillor E. Woolley, Chair
Councillor J. Farkas, Vice-Chair (Remote Participation)
Councillor D. Colley-Urquhart (Remote Participation)
Councillor J. Davison (Remote Participation)
Citizen Representative L. Caltagirone (Remote Participation)
Citizen Representative K. Kim (Remote Participation)
Citizen Representative M. Lambert (Remote Participation)

ALSO PRESENT: A/City Auditor L. Ormsby (Remote Participation)
Chief Financial Officer C. Male (Remote Participation)
External Auditor T. Nakka (Remote Participation)
Executive Assistant C. Smillie
Legislative Coordinator M. A. Cario
Legislative Advisor A. de Grood

1. CALL TO ORDER

Councillor Woolley called the Meeting to order at 9:31 a.m.

ROLL CALL:

Councillor Woolley, Citizen Representative Caltagirone, Citizen Representative Kim, Citizen Representative Lambert, Councillor Colley-Urquhart, Councillor Farkas, and Councillor Davison.

2. OPENING REMARKS

Councillor Woolley provided opening remarks.

3. CONFIRMATION OF AGENDA

Moved by Councillor Farkas

That the Agenda for the 2021 February 25 Regular Meeting of the Audit Committee be confirmed.

MOTION CARRIED

4. CONFIRMATION OF MINUTES

4.1 Minutes of the Regular Meeting of the Audit Committee, 2021 January 28

Moved by Councillor Colley-Urquhart

That the Minutes of the 2021 January 28 Regular Meeting of the Audit Committee be confirmed.

MOTION CARRIED

5. CONSENT AGENDA

5.1 DEFERRALS AND PROCEDURAL REQUESTS

None

5.2 BRIEFINGS

None

6. POSTPONED REPORTS

None

7. ITEMS FROM OFFICERS, ADMINISTRATION AND COMMITTEES

7.1 Audit Committee 2020 Year-End Report - AC2021-0213

Moved by Citizen Representative Lambert

That with respect to Report AC2021-0213, the following be approved:

That the Audit Committee receive Report AC2021-0213 and Attachments for the Corporate Record.

MOTION CARRIED

7.2 External Auditor - Performance of Assurance Procedures for Off-Site Levies - AC2021-0215

Moved by Councillor Colley-Urquhart

That pursuant to Sections 24 (Advice from officials), 25 (Disclosure harmful to economic and other interests of a public body), 26 (Testing procedures, tests, and audits), 27 (Privileged information) of the *Freedom of Information and Protection of Privacy Act*, Committee now move into Closed Meeting at 10:24 a.m., in the Council boardroom to discuss confidential matters with respect to the following items:

- External Auditor - Performance of Assurance Procedures for Off-Site Levies - AC2021-0215
- Audit Forum (Verbal), AC2021-0298
- External Auditor (Verbal), AC2021-0299
- City Auditor (Verbal), AC2021-0300

And further, that Trevor Nakka, Harman Gill, Erica Vervoort, and Ivana Cvitanusic, External Auditors (Deloitte LLP), be invited to attend the Closed Meeting.

MOTION CARRIED

Committee reconvened in Public Meeting at 1:32 p.m. with Councillor Woolley in the Chair.

ROLL CALL:

Councillor Woolley, Citizen Representative Lambert, Citizen Representative Caltagirone, Councillor Colley-Urquhart, and Councillor Farkas.

Absent from Roll Call: Councillor Davison and Citizen Representative Kim.

Moved by Councillor Farkas

That Committee rise and report.

MOTION CARRIED

People in attendance during Part 1 of the Closed Meeting discussions with respect to Report AC2021-0215:

Clerks: M.A. Cario and A. Degrood. Law: J. Floen and T. Wobeser. Advice: S. Dalgleish, C. Male, L. Tochor, K. Campbell, G. Wiebe, L. Ormsby, C. Cote, and C. Smillie.

People in attendance during Part 2 of the Closed Meeting discussions with respect to Report AC2021-0215:

Clerks: M.A. Cario and A. Degrood. Law: T. Wobeser. Advice: C. Male, L. Tochor, K. Campbell, G. Wiebe, L. Ormsby, C. Cote, and C. Smillie. External : T. Nakka, H. Gill, I. Cvitanusic, and E. Vervoort.

People in attendance during Part 3 of the Closed Meeting discussions with respect to Report AC2021-0215:

Clerks: M.A. Cario and A. Degrood. Advice: C. Smillie and L. Ormsby. External: T. Nakka, H. Gill, I. Cvitanusic, and E. Vervoort.

Moved by Citizen Representative Lambert

That with respect to Report AC2021-0215, the following be approved:

That Audit Committee:

1. Approve the External Auditor's service proposals contained in Attachment 1 and Confidential Attachment 2 for the Off-Site Levies assurance procedures and reporting, including the selection of option 2 as outlined on Page 6 of Confidential Attachment 2;
2. Recommend Council's approval of the External Auditor's service proposals and the option selected in Confidential Attachment 2;
3. Recommend that Council approve the External Auditor's fees be funded from Corporate costs;

4. Direct that Attachment 2, and the closed meeting discussions, remain confidential pursuant to Sections 24 (Advice from officials), 26 (Testing procedures, tests, and audits), and 27 (Privileged information) of the *Freedom of Information and Protection of Privacy Act*; to be reviewed by 2022 February 25; and
5. Direct that Report AC2021-0215 be forwarded as an Item of Urgent Business to the 2021 March 01 Combined Meeting of Council.

MOTION CARRIED

8. ITEMS DIRECTLY TO COMMITTEE

8.1 REFERRED REPORTS

None

8.2 NOTICE(S) OF MOTION

None

9. URGENT BUSINESS

None

10. CONFIDENTIAL ITEMS

By General Consent, pursuant to Section 6(1) of the Procedure Bylaw 35M2017, Section 78(2)(a) be suspended in order for Committee to complete the Agenda prior to the lunch recess.

10.1 ITEMS FROM OFFICERS, ADMINISTRATION AND COMMITTEES

10.1.1 Audit Forum (Verbal) - AC2021-0298

People in attendance during Part 1 of the Closed Meeting discussions with respect to Report AC2021-0298:

Clerks: M.A. Cario and A. Degrood. Advice: L. Ormsby, C. Smillie, and C. Male. External : T. Nakka, H. Gill, I. Cvitanusic, and E. Vervoort.

People in attendance during Part 2 of the Closed Meeting discussions with respect to Report AC2021-0298:

Clerks: M.A. Cario and A. Degrood. Advice: C. Smillie.

Moved by Citizen Representative Caltagirone

That with respect to Report AC2021-0298, the following be approved:

That the Audit Committee direct that the Closed Meeting discussions remain confidential pursuant to Section 24 (Advice from officials) of the *Freedom of Information and Protection of Privacy Act*.

MOTION CARRIED

10.1.2 External Auditor (Verbal) - AC2021-0299

No report given.

10.1.3 City Auditor (Verbal) - AC2021-0300

People in attendance during the Closed Meeting discussions with respect to Report AC2021-0300:

Clerks: M.A. Cario and A. Degrood. Advice: L. Ormsby and C. Smillie.

Moved by Councillor Colley-Urquhart

That with respect to Report AC2021-0300, the following be approved:

That the Audit Committee direct that the Closed Meeting discussions remain confidential pursuant to Section 24 (Advice from officials) of the *Freedom of Information and Protection of Privacy Act*.

MOTION CARRIED

10.2 URGENT BUSINESS

None

11. ADJOURNMENT

Moved by Councillor Colley-Urquhart

That this meeting adjourn at 1:32 p.m.

MOTION CARRIED

The following items have been forwarded on to the 2021 March 01 Combined Meeting of Council:

URGENT BUSINESS

- External Auditor - Performance of Assurance Procedures for Off-Site Levies - AC2021-0215

The next Regular Meeting of the Audit Committee is scheduled to be held on 2021 March 18 at 9:30 a.m.

CONFIRMED BY COMMITTEE ON 2021 MARCH 18


CHAIR


ACTING CITY CLERK