



**MINUTES
AUDIT COMMITTEE**

**October 22, 2020, 9:30 AM
IN THE COUNCIL CHAMBER**

PRESENT: Councillor E. Woolley, Chair
Councillor J. Farkas, Vice-Chair
Councillor J. Gondek (Remote Participation)
Citizen Representative L. Caltagirone (Remote Participation)
Citizen Representative M. Lambert (Remote Participation)

ABSENT: Councillor D. Colley-Urquhart (Personal)
Citizen Representative M. Dalton (Personal)

ALSO PRESENT: City Solicitor and General Counsel J. Floen
City Auditor K. Palmer
Chief Financial Officer C. Male
External Auditor H. Gill (Remote Participation)
External Auditor T. Nakka (Remote Participation)
Executive Assistant C. Smillie
Legislative Coordinator M. A. Cario
Legislative Advisor A. de Groot

1. **CALL TO ORDER**

Councillor Woolley called the Meeting to order at 9:34 a.m.

ROLL CALL

Councillor Woolley, Councillor Farkas, Councillor Gondek, Citizen Representative Caltagirone, and Citizen Representative Lambert

Absent from Roll Call: Citizen Representative Dalton and Councillor Colley-Urquhart.

2. **OPENING REMARKS**

Councillor Woolley provided opening remarks related to this being the final meeting of this composition of members of the Audit Committee prior to Council's Organizational Meeting on 2020 October 26, where members will be once again be appointed by Council to the Audit Committee for the 20220-2021 term.

In addition, this will be the first time using the new electronic voting (EVote) at Audit Committee.

3. **CONFIRMATION OF AGENDA**

Moved by Councillor Farkas

That the Agenda for the 2020 October 22 Regular Meeting of the Audit Committee be confirmed.

For: (5): Councillor Woolley, Councillor Farkas, Councillor Gondek, Citizen Representative Caltagirone, and Citizen Representative Lambert

MOTION CARRIED

4. CONFIRMATION OF MINUTES

4.1 Minutes of the Regular Meeting of the Audit Committee, 2020 September 17

Moved by Councillor Farkas

That the Minutes of the 2020 September 17 Regular Meeting of the Audit Committee be confirmed.

For: (5): Councillor Woolley, Councillor Farkas, Councillor Gondek, Citizen Representative Caltagirone, and Citizen Representative Lambert

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 2020 Law Report, AC2020-1121

A presentation entitled "2020 Law Report (AC2020-1121) to Audit Committee" was distributed with respect to Report AC2020-1121.

Moved by Citizen Representative Caltagirone

That with respect to the Report AC2020-1121, the following be approved:

That the Audit Committee recommend that Council receive this report for the Corporate Record.

For: (5): Councillor Woolley, Councillor Farkas, Councillor Gondek, Citizen Representative Caltagirone, and Citizen Representative Lambert

MOTION CARRIED

7.2 Civic Partner Audit Report, AC2020-1049

A presentation entitled "AC2020-1049 Civic Partner Audit Report" was distributed with respect to Report AC2020-1049.

Councillor Woolley left the Chair at 10:06 a.m. and Councillor Farkas assumed the Chair.

Councillor Woolley resumed the Chair at 10:07 a.m. and Councillor Farkas returned to his regular seat on Committee.

Moved by Councillor Farkas

That with respect to the Report AC2020-1049, the following be approved:

That the Audit Committee recommend that Council:

1. Receive this report for the Corporate Record; and
2. Direct that Attachments 3, 5 and 6 and Closed Meeting discussions remain confidential pursuant to Sections 16 (Disclosure harmful to business interests of a third party), 23 (Local public body confidences) and 24 (Advice from officials) of the *Freedom of Information and Protection of Privacy Act*, to be reviewed 2026 October 22.

For: (5): Councillor Woolley, Councillor Farkas, Councillor Gondek, Citizen Representative Caltagirone, and Citizen Representative Lambert

MOTION CARRIED

7.3 Assessment Complaints Audit, AC2020-1170

A slide entitled "Assessment Complaints Audit" was distributed with respect to Report AC2020-1170.

Moved by Councillor Gondek

That with respect to the Report AC2020-1170, the following be approved:

That the Audit Committee:

1. Receive this report for the Corporate Record; and
2. Recommend that Council receive this report for the Corporate Record.

For: (5): Councillor Woolley, Councillor Farkas, Councillor Gondek, Citizen Representative Caltagirone, and Citizen Representative Lambert

MOTION CARRIED

7.4 City Auditor's Office 2021-2022 Audit Plan, AC2020-1172

A slide entitled "City Auditor's Office 2021-2022 Audit Plan" was distributed with respect to Report AC2020-1172.

Moved by Councillor Farkas

That with respect to the Report AC2020-1172, the following be approved:

That the Audit Committee:

1. Approve the City Auditor's Office 2021-2022 Audit Plan; and
2. Recommend that Council receive this report for the Corporate Record.

For: (5): Councillor Woolley, Councillor Farkas, Councillor Gondek, Citizen Representative Caltagirone, and Citizen Representative Lambert

MOTION CARRIED

7.5 City Auditor's Office 3rd Quarter 2020 Report, AC2020-1171

Moved by Councillor Farkas

That with respect to the Report AC2020-1171, the following be approved:

That the Audit Committee:

1. Receive this report for the Corporate Record; and
2. Recommend that Council receive this report for the Corporate Record.

For: (5): Councillor Woolley, Councillor Farkas, Councillor Gondek, Citizen Representative Caltagirone, and Citizen Representative Lambert

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 Procedure Bylaw 35M2017, Committee suspended Section 78(2)(a) of the Procedure Bylaw in order to complete the remainder of today's Agenda prior to the scheduled lunch recess.

Moved by Councillor Farkas

That pursuant to Sections 19 (Confidential evaluations), and 24 (Advice from officials) of the *Freedom of Information and Protection of Privacy Act*, Committee now move into Closed Meeting at 11:10 a.m., in the Council Boardroom, to discuss confidential matters with respect to the following Items:

- City Auditor's Office Budget 2021 (Verbal), AC2020-1187

- Audit Forum (Verbal), AC2020-1160
- External Auditor (Verbal), AC2020-1161
- City Auditor (Verbal), AC2020-1186
- 2019 – 2020 Audit Committee Self-Assessment Survey, AC2020-1092

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

For: (5): Councillor Woolley, Councillor Farkas, Councillor Gondek, Citizen Representative Caltagirone, and Citizen Representative Lambert

MOTION CARRIED

Committee reconvened in Public Meeting at 12:42 p.m. with Councillor Woolley in the Chair.

ROLL CALL

Councillor Woolley, Councillor Farkas, Councillor Gondek, Citizen Representative Caltagirone, and Citizen Representative Lambert

Moved by Councillor Farkas

That Committee rise and report.

For: (5): Councillor Woolley, Councillor Farkas, Councillor Gondek, Citizen Representative Caltagirone, and Citizen Representative Lambert

MOTION CARRIED

10.1 ITEMS FROM OFFICERS, ADMINISTRATION AND COMMITTEES

10.1.1 City Auditor's Office Budget 2021 (Verbal), AC2020-1187

People in attendance during the Closed Meeting discussions with respect to Report AC2020-1187:

Clerks: MA. Cario and L. Gibb. Advice: C. Smillie and K. Palmer.

Moved by Councillor Farkas

That with respect to Verbal Report AC2020-1187, 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*.

For: (5): Councillor Woolley, Councillor Farkas, Councillor Gondek, Citizen Representative Caltagirone, and Citizen Representative Lambert

MOTION CARRIED

10.1.2 Audit Forum (Verbal), AC2020-1160

People in attendance during the Closed Meeting discussions with respect to Report AC2020-1160:

Clerks: MA. Cario and L. Gibb. Law: J. Floen. Advice: K. Palmer, L. Kerr, C. Male, and C. Smillie. External Advice: T. Nakka, E. Vervoort, I. Cvitanusic, and H. Gill.

Moved by Citizen Representative Lambert

That with respect to Report AC2020-1160 the following be approved:

That Audit Committee direct:

1. That the City Auditor and Executive Assistant work in consultation with the Chair of Audit, to bring forward recommendations to the 2020 November 19 Audit Committee meeting, based on the discussions at today's closed meeting; and
2. That the Closed Meeting discussions remain confidential pursuant to Section 24 (Advice from officials) and 25 (Disclosure harmful to economic and other interests of a public body) of the *Freedom of Information and Protection of Privacy Act*.

For: (5): Councillor Woolley, Councillor Farkas, Councillor Gondek, Citizen Representative Caltagirone, and Citizen Representative Lambert

MOTION CARRIED

10.1.3 External Auditor (Verbal), AC2020-1161

No report given.

10.1.4 City Auditor (Verbal), AC2020-1186

People in attendance during the Closed Meeting discussions with respect to Verbal Report AC2020-1186:

Clerks: MA. Cario and L. Gibb. Advice: K. Palmer, A. Bleau, and C. Smillie.

Moved by Citizen Representative Caltagirone

That with respect to Verbal Report AC2020-1186, 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*.

For: (5): Councillor Woolley, Councillor Farkas, Councillor Gondek, Citizen Representative Caltagirone, and Citizen Representative Lambert

MOTION CARRIED

10.1.5 2019 – 2020 Audit Committee Self-Assessment Survey, AC2020-1092

People in attendance during the Closed Meeting discussions with respect to Confidential Report AC2020-1092:

Clerks: M.A. Cario and L. Gibb. Advice: C. Smillie.

Moved by Councillor Gondek

That with respect to Report AC2020-1092 the following be approved:

That the Audit Committee:

1. Direct the Executive Advisor to work with the Chair of Audit on continuous improvement of the Audit Committee as required;
2. Forward this report and attachment to Council for information and the Corporate Record; and
3. Direct that the Report, Attachment and the Closed Meeting discussions remain confidential pursuant to Section 19 (Confidential evaluations) and 24 (Advice from officials) of the *Freedom of Information and Protection of Privacy Act*, to be reviewed by 2035 October 22.

For: (5): Councillor Woolley, Councillor Farkas, Councillor Gondek, Citizen Representative Caltagirone, and Citizen Representative Lambert

MOTION CARRIED

10.2 URGENT BUSINESS

None

11. ADJOURNMENT

Moved by Councillor Farkas

That this meeting adjourn at 12:49 p.m.

For: (5): Councillor Woolley, Councillor Farkas, Councillor Gondek, Citizen Representative Caltagirone, and Citizen Representative Lambert

MOTION CARRIED

The following items have been forwarded on to the 2020 November 02 Combined Meeting of Council:

CONSENT

- 2020 Law Report, AC2020-1121
- Civic Partner Audit Report, AC2020-1049
- Assessment Complaints Audit, AC2020-1170
- City Auditor's Office 2021-2022 Audit Plan, AC2020-1172
- City Auditor's Office 3rd Quarter 2020 Report, AC2020-1171
- 2019-2020 Audit Committee Self-Assessment Survey, AC2020-1092

The next Regular Meeting of the Audit Committee is scheduled to be held on 2020
November 19 at 9:30 a.m.

CONFIRMED BY COMMITTEE ON

CHAIR

ACTING CITY CLERK

UNCONFIRMED