

Previous Council Direction

Context

The purpose of this document is to provide an update on the progress made to address external audit recommendations from the Deloitte LLP Off-site Levy Management Letter AC2021-1062 as directed by Audit Committee during the 2021 July 22 meeting.

Previous Council Direction

The following is a summary of previous Council direction related to the Off-site Levy External Audit Management Letter Recommendations.

DATE	REPORT NUMBER	DIRECTION/DESCRIPTION
9/13/2021	AC2021-1062	External Auditor Management Letter for Off-site Levy Balances Audit Council received Report AC2021-1062 and Attachment for the Corporate Record.
7/22/2021	AC2021-1062	External Auditor Management Letter for Off-site Levy Balances Audit 1. Audit Committee recommends that Council receives this Report and Attachment for the Corporate Record; and 2. Audit Committee verbally directed Administration to provide a status update at a future date on progress made to address external audit recommendations in the management letter.
7/5/2021	AC2021-0901	External Auditor on Annual Off-site Levy Balances Council received Report AC2021-0901 and Attachment for the Corporate Record.
6/24/2021	AC2021-0901	External Auditor on Annual Off-site Levy Balances Audit Committee recommends that Council receive this report and Attachment for the Corporate Record.
3/1/2021	AC2021-0215	External Auditor – Performance of Assurance Procedures for Off-site Levies That Council: 1. Approve the External Auditor’s service proposals and Option 2 as outlined on Page 6 of Confidential Attachment 2; 2. Approve the External Auditor’s fees be funded from Corporate costs; and 3. Direct that Attachment 2, and the closed meeting discussions, remain confidential pursuant to Sections 24 (Advice from officials) and 26 (Testing procedures, tests, and audits) of the Freedom of Information and Protection of Privacy Act; to be reviewed by 2022 February 25.

2/25/2021	AC2021-0215	<p>External Auditor – Performance of Assurance Procedures for Off-site Levies</p> <p>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.</p>
1/28/2021	AC2021-0151	<p>Off-site Levies Update (Verbal)</p> <p>That the Audit Committee 1. Direct the External Auditor (Deloitte LLP) to engage with the Off-site Levy Governance Committee and stakeholders to understand and evaluate concerns, including those raised by industry representatives in their letter dated 2021 January 26, addressed to Councillor Evan Woolley and Members of Audit Committee, pursuant to Council’s direction to Audit Committee contained in Motion Arising PFC2021-0035; 2. Direct the External Auditor to return to Audit Committee on 2021 February 25 with the timing, scope and fees associated with the assurance procedures and reporting on the work performed that satisfactorily responds to the issues and concerns raised; 3. Receive the presentation for the Corporate Record; and 4. 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, until 2036 January 28.</p>

1/18/2021

PFC2021-0035

Strategy for a New Off-site Levy Bylaw

Through a Motion Arising, that Council direct 1. The Audit Committee to engage the Off-site Levy (OSL) Governance Committee to understand concerns raised by stakeholders; and to direct Deloitte LLP to evaluate the concerns raised by stakeholders and develop a scope of audit procedures that responds to the issues raised, to the satisfaction of Audit Committee; 2. The Audit Committee to return to Council with the cost and timing for approval once Audit Committee has determined the scope in recommendation 1; 3. The Audit Committee Chair report to Council with an update on a quarterly basis; and 4. Upon completion of the OSL audit procedures in Recommendation 1, the Audit Committee reports the findings and recommendations for corrective action to Council.