



**MINUTES**  
**AUDIT COMMITTEE**

**March 14, 2024, 9:30 AM**  
**ENGINEERING TRADITIONS COMMITTEE ROOM**

**PRESENT:** Councillor E. Spencer, Chair  
Councillor C. Walcott, Acting Vice-Chair  
Public Member K. Kim  
Public Member C. McGillivray  
Public Member J. Naicker

**ABSENT:** Councillor R. Pootmans, Vice-Chair (Council Business)  
Councillor J. Wyness (Council Business)

**ALSO PRESENT:** Chief Operating Officer S. Dalglish  
Chief Financial Officer C. Male  
General Manager M. Thompson  
City Auditor L. Ormsby  
External Auditor H. Gill  
Executive Advisor C. Smillie  
A/City Clerk S. Lancashire  
Legislative Advisor J. Phillips

1. **CALL TO ORDER**

Councillor Spencer called the meeting to order at 9:31 a.m.

**ROLL CALL**

Councillor Walcott, Public Member Kim, Public Member McGillivray, Public Member Naicker, and Councillor Spencer

Absent from Roll Call: Councillor Pootmans and Councillor Wyness

2. **OPENING REMARKS**

Councillor Spencer provided opening remarks and a traditional land acknowledgement.

Following nomination procedures, Councillor Walcott was elected Acting Vice-Chair of the Audit Committee, by acclamation.

3. **CONFIRMATION OF AGENDA**

**Moved by** Public Member McGillivray

That the Agenda for the 2024 March 14 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, 2024 February 15

A clerical correction was noted on the Minutes, in the footer, by deleting the date "2024 January 18" and substituting with the date "2024 February 15".

**Moved by** Public Member Kim

That the Minutes of the 2024 February 15 Regular Meeting of the Audit Committee be confirmed, **as corrected**.

**MOTION CARRIED**

5. CONSENT AGENDA

5.1 DEFERRALS AND PROCEDURAL REQUESTS

None

6. POSTPONED REPORTS

None

7. ITEMS FROM OFFICERS, ADMINISTRATION AND COMMITTEES

7.1 Annual Law Audit Report, AC2024-0236

**Moved by** Public Member McGillivray

That with respect to Report AC2024-0236, the following be approved:

That the Audit Committee recommends that Council:

1. Receive this report for information; and
2. Direct Law to:
  - a. Stop providing annual reports through Audit Committee to Council; and
  - b. Incorporate into the semi-annual Principal Corporate Risk report: information about the structures and systems in place within The City to support an appropriate level of legal compliance regarding the various activities carried out within the organization.

For: (5): Councillor Spencer, Councillor Walcott, Public Member Kim, Public Member McGillivray, and Public Member Naicker

**MOTION CARRIED**

7.2 Administration Code of Conduct Annual Update, AC2024-0292

Committee recessed at 10:18 a.m. due to technical difficulties and reconvened at 10:22 a.m. with Councillor Spencer in the Chair.

**Moved by** Councillor Walcott

That with respect to Report AC2024-0292, 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 Spencer, Councillor Walcott, Public Member Kim, Public Member McGillivray, and Public Member Naicker

**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

**Moved by** Councillor Walcott

That pursuant to Section 24 (Advice from officials) of the *Freedom of Information and Protection of Privacy Act*, Committee now move into Closed Meeting, at 10:33 a.m. in the Engineering Traditions Committee Room, to discuss confidential matters with respect to the following Items:

- 10.1.1 External Auditor – Approval of Additional Services and Fees for 2023 Audit, AC2024-0359
- 10.1.2 External Auditor (Verbal), AC2024-0284
- 10.1.3 Confidential Progress Update on the 2023 Annual Financial Report (Verbal), AC2024-0336
- 10.1.4 Audit Forum (Verbal), AC2024-0283
- 10.1.5 City Auditor (Verbal), AC2024-0285

And further, that the following be authorized to attend the Closed Meeting with respect to Items 10.1.1, 10.1.2, 10.1.3, and 10.1.4: Harman Gill, Nicole Torgimson, Sanjeev Rajani, and Simona Milojevik, External Auditors (Deloitte LLP).

And further, pursuant to Section 6(1) of Procedure Bylaw 35M2017, Audit Committee suspend Section 78(2)(a) to forego the lunch recess to complete the Agenda.

For: (5): Councillor Spencer, Councillor Walcott, Public Member Kim, Public Member McGillivray, and Public Member Naicker

**MOTION CARRIED**

Committee reconvened in public meeting at 11:28 a.m. with Councillor Spencer in the Chair.

**ROLL CALL**

Councillor Walcott, Public Member Kim, Public Member McGillivray, Public Member Naicker, and Councillor Spencer

Absent from Roll Call: Councillor Pootmans and Councillor Wyness

**Moved by** Public Member Naicker

That Committee rise and report.

**MOTION CARRIED**

**10.1 ITEMS FROM OFFICERS, ADMINISTRATION AND COMMITTEES**

**10.1.1 External Auditor – Approval of Additional Services and Fees for 2023 Audit, AC2024-0359**

People in attendance during the Closed Meeting discussions with respect to Confidential Report AC2024-0359:

Clerks: S. Lancashire, J. Booth, and J. Phillips. Advice: S. Dalglish, C. Male, M. Thompson, L. Tochor, L. Ormsby, and C. Smillie. External: H. Gill, N. Torgrimson, S. Milojevik, and S. Rajani.

**Moved by** Public Member Kim

That with respect to Confidential Report AC2024-0359, the following be approved:

That Audit Committee:

1. Approve Recommendation 1 as contained in Confidential Report AC2024-0359;
2. Forward this report to Council for information and the Corporate Record; and
3. Recommend this report, Recommendation 1, the attachment, and the Closed Meeting discussions be held confidential pursuant to Section 24 (Advice from officials) of the *Freedom of Information and Protection of Privacy Act*, to be reviewed by 2024 April 30.

For: (5): Councillor Spencer, Councillor Walcott, Public Member Kim, Public Member McGillivray, and Public Member Naicker

**MOTION CARRIED**

10.1.2 External Auditor (Verbal), AC2024-0284

People in attendance during the Closed Meeting discussions with respect to Confidential Verbal Report AC2024-0284:

Clerks: S. Lancashire, J. Booth, and J. Phillips. Advice: S. Dalglish, C. Male, M. Thompson, L. Tochor, L. Ormsby, and C. Smillie. External: H. Gill, N. Torgrimson, S. Milojevik, and S. Rajani.

**Moved by** Public Member McGillivray

That with respect to Confidential Verbal Report AC2024-0284, the following be approved:

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

For: (5): Councillor Spencer, Councillor Walcott, Public Member Kim, Public Member McGillivray, and Public Member Naicker

**MOTION CARRIED**

10.1.3 Confidential Progress Update on 2023 Annual Financial Report (Verbal), AC2024-0336

Administration in attendance during the Closed Meeting discussions with respect to Confidential Verbal Report AC2024-0336:

Clerks: S. Lancashire, J. Booth, and J. Phillips. Advice: C. Male, L. Tochor, L. Ormsby, and C. Smillie.

**Moved by** Public Member Naicker

That with respect to Confidential Verbal Report AC2024-0336, the following be approved:

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

For: (5): Councillor Spencer, Councillor Walcott, Public Member Kim, Public Member McGillivray, and Public Member Naicker

**MOTION CARRIED**

10.1.4 Audit Forum (Verbal), AC2024-0283

Administration in attendance during the Closed Meeting discussions with respect to Confidential Verbal Report AC2024-0283:

Clerks: S. Lancashire, J. Booth, and J. Phillips. Advice: C. Male, L. Tochor, L. Ormsby, and C. Smillie.

**Moved by** Councillor Walcott

That with respect to Confidential Verbal Report AC2024-0283, the following be approved:

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

For: (5): Councillor Spencer, Councillor Walcott, Public Member Kim, Public Member McGillivray, and Public Member Naicker

**MOTION CARRIED**

10.1.5 City Auditor (Verbal), AC2024-0285

Administration in attendance during the Closed Meeting discussions with respect to Confidential Verbal Report AC2024-0285:

Clerks: S. Lancashire, J. Booth, and J. Phillips. Advice: L. Ormsby and C. Smillie.

**Moved by** Public Member Kim

That with respect to Confidential Verbal Report AC2024-0285, the following be approved:

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

For: (5): Councillor Spencer, Councillor Walcott, Public Member Kim, Public Member McGillivray, and Public Member Naicker

**MOTION CARRIED**

10.2 URGENT BUSINESS

None

11. BRIEFINGS

None

12. ADJOURNMENT

**Moved by** Councillor Walcott

That this meeting adjourn at 11:31 a.m.

**MOTION CARRIED**

The following Items have been forwarded to the 2024 April 30 Regular Meeting of Council:

CONSENT AGENDA

- Annual Law Audit Report, AC2024-0236
- Administration Code of Conduct Annual Update, AC2024-0292
- External Auditor – Approval of Additional Services and Fees for 2023 Audit, AC2024-0359

The next Regular Meeting of the Audit Committee is scheduled to be held on 2024 April 18 at 9:30 a.m.

CONFIRMED BY COMMITTEE ON

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CHAIR

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CITY CLERK

UNCONFIRMED