



MINUTES
AUDIT COMMITTEE

October 17, 2024, 9:30 AM
ENGINEERING TRADITIONS COMMITTEE ROOM

PRESENT: Councillor E. Spencer, Chair
Councillor R. Pootmans, Vice-Chair
Councillor C. Walcott
Councillor J. Wyness
Public Member K. Kim
Public Member C. McGillivray
Public Member J. Naicker

ALSO PRESENT: A/Chief Financial Officer L. Tochor
City Auditor L. Ormsby
External Auditor H. Gill
Executive Advisor C. Smillie
A/City Clerk S. Lancashire
Legislative Advisor J. Booth

1. CALL TO ORDER

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

ROLL CALL

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

2. OPENING REMARKS

Councillor Spencer provided opening remarks and a traditional land acknowledgement.

3. CONFIRMATION OF AGENDA

Moved by Councillor Walcott

That the Agenda for the 2024 October 17 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 September 19

Moved by Public Member Kim

That the Minutes of the 2024 September 19 Regular Meeting of the Audit Committee be confirmed.

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 Corporate Risk Appetite and Tolerance Update, AC2024-0972

Moved by Councillor Pootmans

That with respect to Report AC2024-0972, the following be approved:

That the Audit Committee recommend that Council:

1. Receive this report and presentation for the Corporate Record; and
2. Direct that Attachment 3 be held confidential pursuant to Section 24 (Advice from officials) of the *Freedom of Information and Protection of Privacy Act*, to be reviewed by 2029 October 17.

For: (7): Councillor Spencer, Councillor Pootmans, Councillor Walcott, Councillor Wyness, Public Member Kim, Public Member McGillivray, and Public Member Naicker

MOTION CARRIED

7.2 Annual Control Environment Assessment Report, AC2024-1031

Moved by Public Member Naicker

That with respect to Report AC2024-1031, the following be approved, **after amendment**:

That the Audit Committee direct that Attachment 4 be **held confidential pursuant to** Sections 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*, to be reviewed by 2026 January 01.

For: (7): Councillor Spencer, Councillor Pootmans, Councillor Walcott, Councillor Wyness, Public Member Kim, Public Member McGillivray, and Public Member Naicker

MOTION CARRIED

7.3 City Auditor's Office 3rd Quarter 2024 Report, AC2024-1148

Moved by Public Member McGillivray

That with respect to Report AC2024-1148, 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: (7): Councillor Spencer, Councillor Pootmans, Councillor Walcott, Councillor Wyness, Public Member Kim, Public Member McGillivray, and Public Member Naicker

MOTION CARRIED

7.4 Audit Committee Infrastructure Review Working Group Update, AC2024-1127

Moved by Public Member Kim

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 10:46 a.m. in the Engineering Traditions Committee Room, to discuss confidential matters with respect to the following Items:

- 7.4 Audit Committee Infrastructure Review Working Group Update, AC2024-1127
- 10.1.1 External Auditor (Verbal), AC2024-1122
- 10.1.2 Audit Forum (Verbal), AC2024-1121
- 10.1.3 City Auditor (Verbal), AC2024-1123

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

And further, that Committee suspend Section 78(2)(a) of the Procedure Bylaw to forego the lunch recess to complete the Agenda.

For: (7): Councillor Spencer, Councillor Pootmans, Councillor Walcott, Councillor Wyness, Public Member Kim, Public Member McGillivray, and Public Member Naicker

MOTION CARRIED

Committee reconvened in public meeting at 11:43 a.m. with Councillor Spencer in the Chair.

ROLL CALL

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

Moved by Councillor Walcott

That Committee rise and report.

MOTION CARRIED

Administration in attendance during the Closed Meeting discussions with respect to Report AC2024-1127:

Clerks: S. Lancashire, J. Booth, and A. Gagliardi. Advice: L. Tochor, L. Ormsby, and C. Smillie.

Moved by Councillor Wyness

That with respect to Report AC2024-1127, the following be approved, **after amendment**:

That the Audit Committee:

1. Appoint an additional Public Member, Cheryl McGillivray, to the Audit Committee Infrastructure Review Working Group;
2. Approve the Working Group's Scope of Work (Confidential Attachment) for an external consultant to perform the Infrastructure Review;
3. Request the Working Group to return to the 2024 November 14 Meeting with a further update;
4. Recommend that Council receive Report AC2024-1127 and Confidential Attachment for the Corporate Record; and
5. **Direct** that the Confidential Attachment **and 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 2025 June 30.

For (7): Councillor Spencer, Councillor Pootmans, Councillor Walcott, Councillor Wyness, 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

10.1 ITEMS FROM OFFICERS, ADMINISTRATION AND COMMITTEES

10.1.1 External Auditor (Verbal), AC2024-1122

People in attendance during the Closed Meeting discussions with respect to Confidential Verbal Report AC2024-1122:

Clerks: S. Lancashire, J. Booth, and A. Gagliardi. Advice: L. Tochor, L. Ormsby, J. Bradley, and C. Smillie. External: H. Gill, S. Rajani, and S. Milojevik.

Moved by Public Member McGillivray

That with respect to Confidential Verbal Report AC2024-1122, 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: (7): Councillor Spencer, Councillor Pootmans, Councillor Walcott, Councillor Wyness, Public Member Kim, Public Member McGillivray, and Public Member Naicker

MOTION CARRIED

10.1.2 Audit Forum (Verbal), AC2024-1121

Administration in attendance during the Closed Meeting discussions with respect to Confidential Verbal Report AC2024-1121:

Clerks: S. Lancashire, J. Booth, and A. Gagliardi. Advice: L. Tochor, L. Ormsby, J. Bradley, and C. Smillie.

Moved by Public Member Naicker

That with respect to Confidential Verbal Report AC2024-1121, 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: (7): Councillor Spencer, Councillor Pootmans, Councillor Walcott, Councillor Wyness, Public Member Kim, Public Member McGillivray, and Public Member Naicker

MOTION CARRIED

10.1.3 City Auditor (Verbal), AC2024-1123

Administration in attendance during the Closed Meeting discussions with respect to Confidential Verbal Report AC2024-1123:

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

Moved by Councillor Walcott

That with respect to Confidential Verbal Report AC2024-1123, 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: (7): Councillor Spencer, Councillor Pootmans, Councillor Walcott, Councillor Wyness, 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 Wyness

That this meeting adjourn at 11:45 a.m.

MOTION CARRIED

The following Items have been forwarded to the 2024 October 29 Regular Meeting of Council:

CONSENT AGENDA

- Corporate Risk Appetite and Tolerance Update, AC2024-0972
- City Auditor's Office 3rd Quarter 2024 Report, AC2024-1148
- Audit Committee Infrastructure Review Working Group Update, AC2024-1127

The next Regular Meeting of the Audit Committee is scheduled to be held on 2024
November 14 at 9:30 a.m.

CONFIRMED BY COMMITTEE ON

CHAIR

CITY CLERK

UNCONFIRMED