



**MINUTES
AUDIT COMMITTEE**

**December 12, 2024, 9:30 AM
ENGINEERING TRADITIONS COMMITTEE ROOM**

PRESENT: Councillor E. Spencer, Chair
Councillor J. Wyness, Vice-Chair (Remote Participation)
Councillor C. Walcott
Public Member K. Kim
Public Member C. McGillivray

ABSENT: Public Member J. Naicker

ALSO PRESENT: A/Chief Financial Officer L. Tochor
General Manager C. Arthurs
General Manager K. Black
General Manager D. Hamilton (Remote Participation)
City Auditor L. Ormsby
External Auditor H. Gill
Executive Advisor C. Smillie
A/City Clerk S. Lancashire
Legislative Advisor A. Lennox

1. **CALL TO ORDER**

Councillor Spencer called the meeting to order at 9:30 a.m.

ROLL CALL

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

Absent from Roll Call: Councillor Wyness and Public Member Naicker

2. **OPENING REMARKS**

Councillor Spencer provided opening remarks and a traditional land acknowledgement.

Councillor Wyness (Remote Member) joined the meeting at 9:31 a.m.

3. **CONFIRMATION OF AGENDA**

Moved by Councillor Walcott

That the Agenda for the 2024 December 12 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 November 14

Moved by Public Member Kim

That the Minutes of the 2024 November 14 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 Shareholder Alignment Review of Wholly-Owned Subsidiaries Update, AC2024-1166

Moved by Public Member Kim

That pursuant to Sections 23 (Local public body confidences) and 24 (Advice from officials) of the *Freedom of Information and Protection of Privacy Act*, Committee now move into Closed Meeting, at 9:38 a.m. in the Engineering Traditions Committee Room, to discuss confidential matters with respect to Item 7.1 Shareholder Alignment Review of Wholly-Owned Subsidiaries, AC2024-1166.

And further, that the following be authorized to attend the Closed Meeting with respect to Item 7.1: Harman Gill, Sanjeev Rajani, and Nicole Torgrimson, External Auditors (Deloitte LLP).

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

MOTION CARRIED

People in attendance during the Closed Meeting discussions with respect to Report AC2024-1166:

Clerks: S. Lancashire, A. Lennox, and J. Booth. Law: M. Tolfree, D. Mercer, and C. Kendrew. Advice: L. Tochor, K. Mustard, M. Perpeluk, M. Wood, K. Choi, S. Brandt, L. Ormsby, and C. Smillie. External: H. Gill and S. Rajani.

Committee reconvened in public meeting at 9:58 a.m. with Councillor Spencer in the Chair.

ROLL CALL

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

Absent from Roll Call: Public Member Naicker

Moved by Councillor Walcott

That Committee rise and report.

MOTION CARRIED

Moved by Public Member McGillivray

That with respect to Report AC2024-1166, the following be approved, **after amendment:**

That the Audit Committee recommend that Council:

1. Receive this report for the Corporate Record; and
2. Direct that Confidential Attachments 2 and 3, and the Closed Meeting discussions related to this report be held confidential pursuant to Sections 23 (Local public body confidences) and 24 (Advice from officials) of the *Freedom of Information and Protection of Privacy Act*, **to be reviewed by 2026 December 31.**

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

MOTION CARRIED

7.2 Audit Committee 2025 Work Plan, AC2024-1277

Moved by Public Member Kim

That with respect to Report AC2024-1277, the following be approved:

That the Audit Committee:

1. Approve the Audit Committee's 2025 Work Plan (Attachment 1); and
2. Recommend that Council receive this report and attachment for the Corporate Record.

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

MOTION CARRIED

7.3 Accounts Receivable Data Analytics Continuous Auditing Project, AC2024-1287

Moved by Public Member McGillivray

That with respect to Report AC2024-1287, 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 Wyness, Councillor Walcott, Public Member Kim, and Public Member McGillivray

MOTION CARRIED

7.4 IT Disaster Recovery Audit, AC2024-1332

Moved by Councillor Walcott

That pursuant to Sections 20 (Disclosure harmful to law enforcement) and 24 (Advice from officials) of the *Freedom of Information and Protection of Privacy Act*, Committee now move into Closed Meeting, at 10:17 a.m. in the Engineering Traditions Committee Room, to discuss confidential matters with respect to the following Items:

- 7.4 IT Disaster Recovery Audit, AC2024-1332
- 10.1.1 External Auditor (Verbal), AC2024-1347
- 10.1.2 Audit Forum (Verbal), AC2024-1348
- 10.1.3 City Auditor (Verbal), AC2024-1349

And further, that the following be authorized to attend the Closed Meeting with respect to Item 7.4: Harman Gill, Sanjeev Rajani, and Nicole Torgrimson, 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: (5): Councillor Spencer, Councillor Wyness, Councillor Walcott, Public Member Kim, and Public Member McGillivray

MOTION CARRIED

Committee reconvened in public meeting at 11:15 a.m. with Councillor Spencer in the Chair.

ROLL CALL

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

Absent from Roll Call: Public Member Naicker

Moved by Public Member McGillivray

That Committee rise and report.

MOTION CARRIED

People in attendance during the Closed Meeting discussions with respect to Report AC2024-1332:

Clerks: S. Lancashire, A. Lennox, and J. Booth. Advice: L. Tochor, K. Black, C. Arthurs, L. Ormsby, A. Cohen, L. Andrade, R. Visscher, J. Bradley, T. Andruschak, I. Bushell, V. Elliott, M. Feragen, and C. Smillie. External: H. Gill and S. Rajani.

Moved by Public Member Kim

That with respect to Report AC2024-1332, the following be approved:

That the Audit Committee:

1. Receive this report for the Corporate Record;
2. Recommend that Council receive this report for the Corporate Record; and
3. Recommend that the Confidential Attachment to Report AC2024-1332 and the Closed Meeting discussions be held confidential pursuant to Section 20 of the *Freedom of Information and Protection of Privacy Act*, to be reviewed by 2039 December 12.

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

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), AC2024-1347

No report given.

10.1.2 Audit Forum (Verbal), AC2024-1348

Administration in attendance during the Closed Meeting discussions with respect to Confidential Verbal Report AC2024-1348:

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

Moved by Councillor Walcott

That with respect to Confidential Verbal Report AC2024-1348, the following be approved:

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

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

MOTION CARRIED

10.1.3 City Auditor (Verbal), AC2024-1349

No report given.

10.2 URGENT BUSINESS

None

11. BRIEFINGS

11.1 Status Update for Off-site Levy External Audit Recommendations, AC2024-1354

12. ADJOURNMENT

Moved by Public Member Kim

That this meeting adjourn at 11:17 a.m.

MOTION CARRIED

The following Items have been forwarded to the 2025 January 28 Regular Meeting of Council:

CONSENT AGENDA

- Shareholder Alignment Review of Wholly-Owned Subsidiaries Update, AC2024-1166
- Audit Committee 2025 Work Plan, AC2024-1277
- Accounts Receivable Data Analytics Continuous Auditing Project, AC2024-1287
- IT Disaster Recovery Audit, AC2024-1332

The next Regular Meeting of the Audit Committee is scheduled to be held on 2025 January 9 at 9:30 a.m.

CONFIRMED BY COMMITTEE ON

CHAIR

CITY CLERK

UNCONFIRMED