



**MINUTES
AUDIT COMMITTEE**

**January 9, 2025, 9:30 AM
ENGINEERING TRADITIONS COMMITTEE ROOM**

- PRESENT:** Councillor E. Spencer, Chair
Councillor J. Wyness, Vice-Chair
Councillor A. Chabot
Councillor C. Walcott
Public Member K. Kim
Public Member C. McGillivray
- ABSENT:** Public Member J. Naicker
- ALSO PRESENT:** Chief Administrative Officer D. Duckworth
City Solicitor and General Counsel J. Flohn, KC
General Manager C. Arthurs
General Manager K. Black
General Manager D. Hamilton
General Manager D. Morgan
General Manager M. Thompson
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 A. Gagliardi

1. CALL TO ORDER

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

ROLL CALL

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

Absent from Roll Call: Public Member Naicker

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 2025 January 9 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 December 12

Moved by Public Member Kim

That the Minutes of the 2024 December 12 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 Chief Administrative Officer's Principal Corporate Risk Update (Verbal), AC2025-0016

By General Consent, Committee agreed to hear Items 7.1 and 7.2 concurrently.

Moved by Public Member McGillivray

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 10:58 a.m. in the Engineering Traditions Committee Room, to discuss confidential matters with respect to the following Items:

- 7.2 2024 Year-End Principal Corporate Risk Report, AC2025-0002
- 10.1.1 Annual Environmental, Social, and Governance Report Framework, AC2025-0003
- 10.1.2 External Auditor (Verbal), AC2025-0044

And further, that the following be authorized to attend the Closed Meeting with respect to Items 7.2, 10.1.1, and 10.1.2: Harman Gill, Sanjeev Rajani, Gabriella Greensill and Nicole Torgrimson, External Auditors (Deloitte LLP).

For: (6): Councillor Spencer, Councillor Wyness, Councillor Chabot, Councillor Walcott, Public Member Kim, and Public Member McGillivray

MOTION CARRIED

Committee reconvened in public meeting at 12:02 p.m. with Councillor Spencer in the Chair.

ROLL CALL

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

Absent from Roll Call: Public Member Naicker

Moved by Public Member Kim

That Committee rise without reporting.

MOTION CARRIED

Moved by Public Member McGillivray

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 12:04 p.m. in the Engineering Traditions Committee Room, to discuss confidential matters with respect to the following Items:

- 10.1.1 Annual Environmental, Social, and Governance Report Framework, AC2025-0003
- 10.1.2 External Auditor (Verbal), AC2025-0044
- 10.1.3 Audit Forum (Verbal), AC2025-0046
- 10.1.4 City Auditor (Verbal), AC2025-0045

And further, that the following be authorized to attend the Closed Meeting with respect to Items 10.1.1 and 10.1.2: Harman Gill, Sanjeev Rajani, Gabriella Greensill and Nicole Torrison, 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: (6): Councillor Spencer, Councillor Wyness, Councillor Chabot, Councillor Walcott, Public Member Kim, and Public Member McGillivray

MOTION CARRIED

Moved by Public Member Kim

That Committee rise and report.

MOTION CARRIED

Moved by Councillor Walcott

That with respect to Verbal Report AC2025-0016, the following be approved:

That the Audit Committee receive this presentation for information and the Corporate Record.

For: (6): Councillor Spencer, Councillor Wyness, Councillor Chabot, Councillor Walcott, Public Member Kim, and Public Member McGillivray

MOTION CARRIED

7.2 2024 Year-End Principal Corporate Risk Report, AC2025-0002

People in attendance during the Closed Meeting discussions with respect to Report AC2025-0002:

Clerks: S. Lancashire, A. Gagliardi, and A. de Grood. Chief Administrative Officer: D. Duckworth. Law: J. Floen. Advice: C. Arthurs, K. Black, D. Hamilton, D. Morgan, M. Thompson, L. Tochor, R. Vanderputten, T. Doruch, S. Chhugani, J. Napier, M. Loewen, K. Mustard, L. Ormsby, and C. Smillie. External: H. Gill, S. Rajani, and G. Greensill.

Moved by Public Member McGillivray

That with respect to Report AC2025-0002, the following be approved:

That the Audit Committee recommend that Council:

1. Receive this report and presentation for information and the Corporate Record; and
2. Direct that the Closed Meeting discussions and Attachments 4 and 5 be held confidential pursuant to Section 24 (Advice from officials) of the *Freedom of Information and Protection of Privacy Act*, to be reviewed by 2030 January 31.

For: (6): Councillor Spencer, Councillor Wyness, Councillor Chabot, Councillor Walcott, Public Member Kim, and Public Member McGillivray

MOTION CARRIED

Committee then dealt with Item 10.1.1.

7.3 External Auditor 2023 Management Letter Update, AC2025-0048

This Item was dealt with following Item 10.1.4

Moved by Councillor Wyness

That with respect to Report AC2025-0048, the following be approved:

That the Audit Committee:

1. Receive this Report and Attachment for the Corporate Record; and
2. Recommend that Council receive this Report and Attachment for information and the Corporate Record pursuant to the Audit Committee Bylaw 33M2020, Schedule 'B', Section 1(d).

For: (6): Councillor Spencer, Councillor Wyness, Councillor Chabot, Councillor Walcott, Public Member Kim, and Public Member McGillivray

MOTION CARRIED

7.4 City Auditor's Office 4th Quarter 2024 Report, AC2025-0019

Moved by Public Member Kim

That with respect to Report AC2025-0019, 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: (6): Councillor Spencer, Councillor Wyness, Councillor Chabot, Councillor Walcott, Public Member Kim, and Public Member McGillivray

MOTION CARRIED

Committee then dealt with Item 12.

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 Annual Environmental, Social, and Governance Report Framework, AC2025-0003

This Item was dealt with following Item 7.2.

People in attendance during the Closed Meeting discussions with respect to Confidential Report AC2025-0003:

Clerks: S. Lancashire, A. Gagliardi, and A. de Grood. Chief Administrative Officer: D. Duckworth. Advice: L. Tochor, L. Ormsby, C. Smillie, A. Brown, C. Bowen, T. Doruch, R. Mo, D. Smith, A. Wedderburn, J. Petersen, J. Proche, J. Napier, S. Chhugani, M. Loewen, and D. Levasseur. External: H. Gill, S. Rajani, and G. Greensill.

Moved by Councillor Wyness

That with respect to Confidential Report AC2025-0003, the following be approved:

That the Audit Committee recommend that Council:

1. Receive this report for information and the Corporate Record; and
2. Direct that the report and attachments 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 December 31.

For: (6): Councillor Spencer, Councillor Wyness, Councillor Chabot, Councillor Walcott, Public Member Kim, and Public Member McGillivray

MOTION CARRIED

10.1.2 External Auditor (Verbal), AC2025-0044

People in attendance during the Closed Meeting discussions with respect to Confidential Verbal Report AC2025-0044:

Clerks: S. Lancashire, A. Gagliardi, and A. de Groot. Advice: A. Brown, L. Ormsby, and C. Smillie. External: H. Gill, S. Rajani, and G. Greensill.

Moved by Councillor Chabot

That with respect to Confidential Verbal Report AC2025-0044 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: (6): Councillor Spencer, Councillor Wyness, Councillor Chabot, Councillor Walcott, Public Member Kim, and Public Member McGillivray

MOTION CARRIED

10.1.3 Audit Forum (Verbal), AC2025-0046

Administration in attendance during the Closed Meeting discussions with respect to Confidential Verbal Report AC2025-0046:

Clerks: S. Lancashire, A. Gagliardi, and A. de Groot. Advice: A. Brown, L. Ormsby, C. Smillie, and T. Rathie.

Moved by Public Member Kim

That with respect to Confidential Verbal Report AC2025-0046, 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: (6): Councillor Spencer, Councillor Wyness, Councillor Chabot, Councillor Walcott, Public Member Kim, and Public Member McGillivray

MOTION CARRIED

10.1.4 City Auditor (Verbal), AC2025-0045

No report given.

Committee then dealt with Item 7.3.

10.2 URGENT BUSINESS

None

11. BRIEFINGS

None

12. ADJOURNMENT

This Item was dealt with following Item 7.4.

Moved by Councillor Wyness

That this meeting adjourn at 1:12 p.m.

MOTION CARRIED

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

CONSENT AGENDA

- 2024 Year-End Principal Corporate Risk Report, AC2025-0002
- External Auditor 2023 Management Letter Update, AC2025-0048
- City Auditor's Office 4th Quarter 2024 Report, AC2025-0019
- Annual Environmental, Social, and Governance Report Framework, AC2025-0003

The next Regular Meeting of the Audit Committee is scheduled to be held on 2025 February 13 at 9:30 a.m.

CONFIRMED BY COMMITTEE ON

 CHAIR

 CITY CLERK