



**MINUTES
AUDIT COMMITTEE**

**February 13, 2025, 9:30 AM
ENGINEERING TRADITIONS COMMITTEE ROOM**

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

ALSO PRESENT: A/Chief Financial Officer E. Lee
City Auditor L. Ormsby
External Auditor H. Gill
Executive Advisor C. Smillie
A/City Clerk S. Lancashire
Legislative Specialist A. Lennox

1. CALL TO ORDER

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

ROLL CALL

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

Absent from Roll Call: Councillor Wyness

2. OPENING REMARKS

Councillor Spencer provided opening remarks and a traditional land acknowledgement.

3. CONFIRMATION OF AGENDA

Moved by Public Member Kim

That the Agenda for the 2025 February 13 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, 2025 January 9

Moved by Public Member McGillivray

That the Minutes of the 2025 January 9 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 City Auditor's Office 2024 Annual Report, AC2025-0148

Moved by Public Member Naicker

That with respect to Report AC2025-0148, 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 Wyness, Councillor Chabot, Councillor Walcott, Public Member Kim, Public Member McGillivray, and Public Member Naicker

MOTION CARRIED

7.2 Audit Committee 2024 Year-End Report, AC2025-0036

Moved by Councillor Wyness

That with respect to Report AC2025-0036, the following be approved:

That the Audit Committee receive Report AC2025-0036 and the Attachment for the Corporate Record.

For: (7): Councillor Spencer, Councillor Wyness, Councillor Chabot, 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 Sections 17 (Disclosure harmful to personal privacy), 19 (Confidential evaluations), 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 9:56 a.m. in the Engineering Traditions Committee Room, to discuss confidential matters with respect to the following Items:

- 10.1.1 User Account Management – Mobility Operations Centre, AC2025-0099
- 10.1.2 External Auditor – Approval Request for Additional Services and Fees for 2024 Audit, AC2025-0142
- 10.1.3 External Auditor (Verbal), AC2025-0105
- 10.1.4 Audit Forum (Verbal), AC2025-0106
- 10.1.5 City Auditor (Verbal), AC2025-0107
- 10.1.6 City Auditor 2024 Performance Evaluation (Verbal), AC2025-0208

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

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

MOTION CARRIED

Committee reconvened in public meeting at 11:19 a.m. with Councillor Spencer in the Chair.

ROLL CALL

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

Moved by Councillor Wyness

That Committee rise and report.

MOTION CARRIED

10.1 ITEMS FROM OFFICERS, ADMINISTRATION AND COMMITTEES

10.1.1 User Account Management – Mobility Operations Centre, AC2025-0099

People in attendance during the Closed Meeting discussions with respect to Confidential Report AC2025-0099:

Clerks: S. Lancashire, A. Lennox, K. Picketts, and A. Adegunwa. Advice: S. Penwarden, D. Mazurek, R. Seera, Z. Wang, B. Bowron, E. Lee, A. Brown, L. Ormsby, K. Hutchinson, and C. Smillie. External: H. Gill, S. Rajani, and G. Greensill.

Moved by Public Member McGillivray

That with respect to Confidential Report AC2025-0099, 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 this Confidential Report, Confidential Attachment, and Closed Meeting discussions be held confidential pursuant to Section 20 (Disclosure harmful to law enforcement) of the *Freedom of Information and Protection of Privacy Act*, to be reviewed no later than February 13, 2040.

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

MOTION CARRIED

10.1.2 External Auditor – Approval Request for Additional Services and Fees for 2024 Audit, AC2025-0142

People in attendance during the Closed Meeting discussions with respect to Confidential Report AC2025-0142:

Clerks: S. Lancashire, A. Lennox, K. Picketts, and A. Adegunwa. Advice: E. Lee, A. Brown, L. Ormsby, K. Hutchinson, and C. Smillie. External: H. Gill, S. Rajani, and G. Greensill.

Moved by Councillor Chabot

That with respect to Confidential Report AC2025-0142, the following be approved:

That the Audit Committee recommends:

1. That Recommendation 1 contained in Confidential Report AC2025-0142 be approved;

2. That Council receive this report for information and the Corporate Record; and
3. That this report, Recommendation 1, attachment, and Closed Meeting discussions remain confidential pursuant to Section 24 (Advice from officials) of the *Freedom of Information and Protection of Privacy Act* to be reviewed by 2025 April 30.

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

MOTION CARRIED

10.1.3 External Auditor (Verbal), AC2025-0105

People in attendance during the Closed Meeting discussions with respect to Confidential Verbal Report AC2025-0105:

Clerks: S. Lancashire, A. Lennox, K. Picketts, and A. Adegunwa. Advice: E. Lee, A. Brown, L. Ormsby, K. Hutchinson, and C. Smillie. External: H. Gill, S. Rajani, and G. Greensill.

Moved by Councillor Chabot

That with respect to Confidential Verbal Report AC2025-0105, 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 Wyness, Councillor Chabot, Councillor Walcott, Public Member Kim, Public Member McGillivray, and Public Member Naicker

MOTION CARRIED

10.1.4 Audit Forum (Verbal), AC2025-0106

Administration in attendance during the Closed Meeting discussions with respect to Confidential Verbal Report AC2025-0106:

Clerks: S. Lancashire, A. Lennox, K. Picketts, and A. Adegunwa. Advice: E. Lee, A. Brown, L. Ormsby, and C. Smillie.

Moved by Councillor Walcott

That with respect to Confidential Verbal Report AC2025-0106, 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 Wyness, Councillor Chabot, Councillor Walcott, Public Member Kim, Public Member McGillivray, and Public Member Naicker

MOTION CARRIED

10.1.5 City Auditor (Verbal), AC2025-0107

Administration in attendance during the Closed Meeting discussions with respect to Confidential Verbal Report AC2025-0107:

Clerks: S. Lancashire, A. Lennox, K. Picketts, and A. Adegunwa. Advice: E. Lee, A. Brown, L. Ormsby, K. Hutchinson, and C. Smillie.

Moved by Public Member Naicker

That with respect to Confidential Verbal Report AC2025-0107, the following be approved:

That the Audit Committee 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*.

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

MOTION CARRIED

10.1.6 City Auditor 2024 Performance Evaluation (Verbal), AC2025-0208

Administration in attendance during the Closed Meeting discussions with respect to Confidential Verbal Report AC2025-0208:

Clerks: S. Lancashire.

A Confidential Distribution was distributed with respect to Confidential Verbal Report AC2025-0208.

Moved by Public Member Kim

That with respect to Confidential Verbal Report AC2025-0208, the following be approved:

That the Audit Committee:

1. Approve the City Auditor's performance evaluation as contained in the confidential distributed document;
2. Forward the performance evaluation to Council for information and the Corporate Record;
3. Appoint Councillors Spencer and Wyness, and Public Member Karen Kim to the City Auditor's 2025 Performance Evaluation Working Group; and

- 4. Direct that the Closed Meeting discussions and distributed document remain confidential pursuant to Sections 17 (Disclosure harmful to personal privacy), 19 (Confidential evaluations), and 24 (Advice from officials) of the *Freedom of Information and Protection of Privacy Act*.

For: (7): Councillor Spencer, Councillor Wyness, Councillor Chabot, 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 Public Member Kim

That this meeting adjourn at 11:23 a.m.

MOTION CARRIED

The following Items have been forwarded to the 2025 February 25 Regular Meeting of Council:

CONSENT AGENDA

- City Auditor's Office 2024 Annual Report, AC2025-0148
- User Account Management – Mobility Operations Centre, AC2025-0099
- External Auditor – Approval Request for Additional Services and Fees for 2024 Audit, AC2025-0142
- City Auditor 2024 Performance Evaluation (Verbal), AC2025-0208

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

CONFIRMED BY COMMITTEE ON

CHAIR

CITY CLERK