



**MINUTES  
AUDIT COMMITTEE**

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

- PRESENT:** Councillor E. Spencer, Chair  
Councillor C. Walcott, A/Vice-Chair (Partial Remote Participation)  
Councillor A. Chabot  
Public Member K. Kim  
Public Member C. McGillivray  
Public Member J. Naicker  
Councillor T. Wong (Remote Participation)
- ABSENT:** Councillor J. Wyness, Vice-Chair (Council Business)
- ALSO PRESENT:** Chief Operating Officer S. Dagleish  
A/Chief Financial Officer L. Tochor  
General Manager C. Arthurs (Partial Remote Participation)  
General Manager K. Black  
City Auditor L. Ormsby  
External Auditor H. Gill  
A/External Auditor S. Rajani  
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 9:35 a.m.

**ROLL CALL**

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

Absent from Roll Call: Councillor Wyness and Councillor Chabot

**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 Kim

That the Agenda for the 2025 March 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 February 13

**Moved by** Public Member McGillivray

That the Minutes of the 2025 February 13 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 ENMAX Corporation 2024 Annual Report, AC2025-0234

A Revised Attachment 2 was distributed with respect to Report AC2025-0234.

**Moved by** Councillor Walcott

That 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*, Committee now move into Closed Meeting, at 9:50 a.m. in the Engineering Traditions Committee Room, to discuss confidential matters with respect to Item 7.1, Enmax Corporation 2024 Annual Report, AC2025-0234.

And further, that the following be authorized to attend the Closed Meeting with respect to Item 7.1:

- Eric Markell, ENMAX
- Mark Poweska, ENMAX
- Sheri Primrose, ENMAX

- Jade Lee, ENMAX
- Megan Young, ENMAX
- Harman Gill, Deloitte
- Sanjeev Rajani, Deloitte
- Gabriella Greensill, Deloitte
- Nicole Torgrimson, Deloitte

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

**MOTION CARRIED**

People in attendance during the Closed Meeting discussions with respect to Report AC2025-0234:

Clerks: S. Lancashire, C. Doi, A. Lennox, and A. Oloko. Law: D. Mercer. Advice: L. Tochor, L. Ormsby, and C. Smillie. External: E. Markell, M. Poweska, S. Primrose, J. Lee, M. Young, S. Rajani, and N. Torgrimson.

Committee reconvened in public meeting at 10:38 a.m. with Councillor Spencer in the Chair.

ROLL CALL

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

Absent from Roll Call: Councillor Wyness

**Moved by** Public Member Kim

That Committee rise and report.

**MOTION CARRIED**

**Moved by** Councillor Walcott

That with respect to Report AC2025-0234, the following be approved:

That Audit Committee:

1. Receive this report and presentation for the Corporate Record; and
2. Direct that Attachments 3, 4, 5, 7, 8, 10, 11, and 12, and the Closed Meeting discussions remain 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 2040 April 17.

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

**MOTION CARRIED**

7.2 Community Association Support Audit, AC2025-0255

**Moved by** Councillor Chabot

That with respect to Report AC2025-0255, 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 Walcott, Councillor Chabot, Public Member Kim, Public Member McGillivray, and Public Member Naicker

**MOTION CARRIED**

7.3 Property Tax Bill Adjustment Continuous Auditing Project, AC2025-0205

**Moved by** Public Member McGillivray

That with respect to Report AC2025-0205, that 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 Walcott, Councillor Chabot, Public Member Kim, Public Member McGillivray, and Public Member Naicker

**MOTION CARRIED**

7.4 Administration Code of Conduct Annual Update, AC2025-0247

**Moved by** Public Member McGillivray

That with respect to Report AC2025-0247, 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 Walcott, Councillor Chabot, Public Member Kim, Public Member McGillivray, and Public Member Naicker

**MOTION CARRIED**

By General Consent, Committee modified the Agenda to bring forward Item 7.6 to be dealt with immediately following Item 7.4.

Committee then dealt with Item 7.6.

7.5 2024 Whistle-blower Program Internal Benchmark Report, AC2025-0280

This Item was dealt with following Item 10.1.6.

**Moved by** Public Member Kim

That with respect to Report AC2025-0280, 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, Councillor Chabot, Public Member Kim, and Public Member McGillivray

**MOTION CARRIED**

Committee then dealt with Item 12.

7.6 City Auditor's Office 2025 Audit Plan Amendment, AC2025-0275

This Item was dealt with following Item 7.4.

**Moved by** Public Member Naicker

That with respect to Report AC2025-0275, the following be approved:

That the Audit Committee:

1. Approve the City Auditor's Office amended 2025 Audit Plan (ATT);
2. Direct the City Auditor to include a follow up audit on the Corporate Supply Chain Resilience Strategy in the proposed 2026 Audit Plan;
3. Receive this report for the Corporate Record; and
4. Recommend that Council receive this report for the Corporate Record.

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

**MOTION CARRIED**

Committee recessed at 11:36 a.m. to the Call of the Chair.

Committee reconvened at 11:50 a.m. with Councillor Spencer in the Chair.

**ROLL CALL**

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

Absent from Roll Call: Councillor Wyness

Audit Committee recognized former Councillor Richard Pootmans for his contributions to the Audit Committee and City Council.

By General Consent, Committee modified the lunch recess to commence at the Call of the Chair.

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 16 (Disclosure harmful to business interests of a third party) and 24 (Advice from officials) of the *Freedom of Information and Protection of Privacy Act*, Committee move into Closed Meeting following the lunch recess, in the Engineering Traditions Committee Room, to discuss confidential matters with respect to the following Items:

- 10.1.1 Audit Committee Infrastructure Review Interim Report, AC2025-0272
- 10.1.2 External Auditor – Pre-Approval Request for Provision of Non-Audit Services, AC2025-0286
- 10.1.3 External Auditor (Verbal), AC2025-0248
- 10.1.4 Confidential Progress Update on 2024 Annual Financial Report (Verbal), AC2025-0316
- 10.1.5 Audit Forum (Verbal), AC2025-0249
- 10.1.6 City Auditor (Verbal), AC2025-0250

And further, that the following be authorized to attend the Closed Meeting with respect to Item 10.1.1.

- Shane Thompson, Ernst & Young
- Derek Wispinski, Ernst & Young
- Jillian Beaton, Ernst & Young

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, Deloitte
- Sanjeev Rajani, Deloitte
- Gabriella Greensill, Deloitte

- Nicole Torgrimson, Deloitte

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

**MOTION CARRIED**

Committee recessed at 12:13 p.m. and reconvened in Closed Meeting at 1:08 p.m.

Councillor Wong (Remote Member) joined the meeting at 1:18 p.m.

Councillor Walcott (Remote Member) left the meeting at 1:29 p.m.

Councillor Wong (Remote Member) left the meeting at 2:00 p.m.

Councillor Walcott (Remote Member) joined the meeting at 2:01 p.m.

Councillor Spencer left the Chair at 2:22 p.m. and Acting Vice-Chair Walcott assumed the Chair.

Councillor Spencer resumed the Chair at 2:25 p.m.

Committee reconvened in public meeting at 2:45 p.m. with Councillor Spencer in the Chair.

**ROLL CALL**

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

Absent from Roll Call: Councillor Wyness

**Moved by** Councillor Walcott

That Committee rise and report.

**MOTION CARRIED**

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

**10.1.1 Audit Committee Infrastructure Review Interim Report, AC2025-0272**

People in attendance during the Closed Meeting discussions with respect to Confidential Report AC2025-0272:

Clerks: S. Lancashire, A. Lennox, C. Doi, and A. Oloko. Advice: S. Wyton, R. Vanderputten, A. Brown, L. Tochor, L. Ormsby, and C. Smillie. External: H. Gill, S. Rajani, S. Thompson, D. Wispinski, N. Torgrimson, and J. Beaton.

A Confidential Presentation was distributed with respect to Confidential Report AC2025-0272.

**Moved by** Public Member McGillivray

That with respect to Confidential Report AC2025-0272, the following be approved, **after amendment**:

That Audit Committee:

1. Approve Recommendation 1 contained in Report AC2025-0272;
2. Receive this report, Confidential Attachments 1 and 2, **and Confidential Presentation** for information and the Corporate Record;
3. Recommend that Council receive this report, Confidential Attachments 1 and 2, **and Confidential Presentation** for information and the Corporate Record; and
4. Recommend that the report, Recommendation 1, Confidential Attachments 1 and 2, **Confidential Presentation**, and the 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 June 30.

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

**MOTION CARRIED**

10.1.2 External Auditor – Pre-Approval Request for Provision of Non-Audit Services, AC2025-0286

People in attendance during the Closed Meeting discussions with respect to Confidential Report AC2025-0286:

Clerks: S. Lancashire, A. Lennox, C. Doi, and A. Oloko. Advice: A. Brown, L. Ormsby, L. Tochor, and C. Smillie. External: H. Gill, S. Rajani, and N. Torgrimson.

**Moved by** Public Member Kim

That with respect to Confidential Report AC2025-0286, the following be approved:

That Audit Committee:

1. Approve Recommendation 1 as contained in Report AC2025-0286; and
2. Direct that this report, Recommendation 1, the attachment, and the Closed Meeting discussions remain confidential pursuant to Sections 16 (Harmful to business interest of a third party) and 24 (Advice from officials) of the *Freedom of Information and Protection of Privacy Act* to be reviewed before 2030 March 13.

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

**MOTION CARRIED**



10.1.3 External Auditor (Verbal), AC2025-0248

People in attendance during the Closed Meeting discussions with respect to Confidential Verbal Report AC2025-0248:

Clerks: S. Lancashire, A. Lennox, C. Doi, and A. Oloko. Advice: L. Tochor, A. Brown, L. Ormsby, and C. Smillie. External: H. Gill, S. Rajani, and N. Torgrimson.

**Moved by** Councillor Chabot

That with respect to Confidential Verbal Report AC2025-0248, 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: (5): Councillor Spencer, Councillor Walcott, Councillor Chabot, Public Member Kim, and Public Member McGillivray

**MOTION CARRIED**

10.1.4 Confidential Progress Update on 2024 Annual Financial Report (Verbal), AC2025-0316

People in attendance during the Closed Meeting discussions with respect to Confidential Verbal Report AC2025-0316:

Clerks: S. Lancashire, A. Lennox, C. Doi, and A. Oloko. Advice: L. Tochor, T. Rathie, N. Hiscock, A. Brown, L. Ormsby, and C. Smillie. External: H. Gill, S. Rajani, and N. Torgrimson.

**Moved by** Public Member Kim

That with respect to Confidential Verbal Report AC2025-0316, 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: (5): Councillor Spencer, Councillor Walcott, Councillor Chabot, Public Member Kim, and Public Member McGillivray

**MOTION CARRIED**

10.1.5 Audit Forum (Verbal), AC2025-0249

Administration in attendance during the Closed Meeting discussions with respect to Confidential Verbal Report AC2025-0249:

Clerks: S. Lancashire, A. Lennox, C. Doi, and A. Oloko. Advice: L. Tochor, A. Brown, L. Ormsby, and C. Smillie.

**Moved by** Councillor Walcott

That with respect to Confidential Verbal Report AC2025-0249, 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: (5): Councillor Spencer, Councillor Walcott, Councillor Chabot, Public Member Kim, and Public Member McGillivray

**MOTION CARRIED**

10.1.6 City Auditor (Verbal), AC2025-0250

Administration in attendance during the Closed Meeting discussions with respect to Confidential Verbal Report AC2025-0250:

Clerks: S. Lancashire, A. Lennox, C. Doi, and A. Oloko. Advice: L. Ormsby and C. Smillie.

**Moved by** Public Member McGillivray

That with respect to Confidential Verbal Report AC2025-0250, 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: (5): Councillor Spencer, Councillor Walcott, Councillor Chabot, Public Member Kim, and Public Member McGillivray

**MOTION CARRIED**

Committee then dealt with Item 7.5.

10.2 URGENT BUSINESS

None

11. BRIEFINGS

None

12. ADJOURNMENT

This Item was dealt with following Item 7.5.

**Moved by** Public Member McGillivray

That this meeting adjourn at 3:01 p.m.

**MOTION CARRIED**

The following Items have been forwarded to the 2025 April 29 Regular Meeting of Council:

CONSENT AGENDA

- Community Association Support Audit, AC2025-0255
- Property Tax Bill Adjustment Continuous Auditing Project, AC2025-0205
- Administration Code of Conduct Annual Update, AC2025-0247
- 2024 Whistle-blower Program Internal Benchmark Report, AC2025-0280
- City Auditor's Office 2025 Audit Plan Amendment, AC2025-0275
- Audit Committee Infrastructure Review Interim Report, AC2025-0272

The next Regular Meeting of the Audit Committee is scheduled to be held on 2025 April 17 at 9:30 a.m.

CONFIRMED BY COMMITTEE ON

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CHAIR

CITY CLERK

UNCONFIRMED