



**MINUTES
AUDIT COMMITTEE**

**March 19, 2026, 9:30 AM
ENGINEERING TRADITIONS COMMITTEE ROOM**

PRESENT: Councillor J. Wyness, Chair
Councillor M. Jamieson, Vice-Chair
Councillor H. Clark
Councillor J. Pantazopoulos
Public Member K. Kim
Public Member P. McDonald
Public Member J. Naicker
Councillor D.J. Kelly

ALSO PRESENT: General Manager D. Hamilton
Chief Financial Officer L. Tochor
City Auditor L. Ormsby
External Auditor H. Gill
Executive Advisor C. Smillie
A/City Clerk S. Lancashire
Team Lead, Legislative Services A. de Grood
Legislative Specialist C. Nelson

1. CALL TO ORDER

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

ROLL CALL

Councillor Clark, Councillor Jamieson, Public Member Kim, Public Member McDonald, Public Member Naicker, Councillor Kelly, and Councillor Wyness

Absent from Roll Call: Councillor Pantazopoulos

2. OPENING REMARKS

Councillor Wyness provided opening remarks and a traditional land acknowledgement.

3. CONFIRMATION OF AGENDA

Moved by Public Member Kim

That the Agenda for the 2026 March 19 Regular Meeting of the Audit Committee be confirmed.

For: (6): Councillor Wyness, Councillor Jamieson, Councillor Clark, Public Member Kim, Public Member McDonald, and Public Member Naicker

MOTION CARRIED

4. CONFIRMATION OF MINUTES

4.1 Minutes of the Regular Meeting of the Audit Committee, 2026 February 19

Moved by Councillor Clark

That the Minutes of the 2026 February 19 Regular Meeting of the Audit Committee be confirmed.

For: (6): Councillor Wyness, Councillor Jamieson, Councillor Clark, Public Member Kim, Public Member McDonald, and Public Member Naicker

MOTION CARRIED

5. CONSENT AGENDA

5.1 PROCEDURAL REQUESTS

None

6. POSTPONED REPORTS

None

7. ITEMS FROM OFFICERS OF COUNCIL, ADMINISTRATION AND COMMITTEES

7.1 CONSENT AGENDA ITEMS SELECTED FOR DEBATE

None

7.2 Administration Code of Conduct Annual Update, AC2026-0050

Moved by Councillor Jamieson

That with respect to Report AC2026-0050, the following be approved:

That the Audit Committee recommend that Council receive this report for the Corporate Record.

For: (7): Councillor Wyness, Councillor Jamieson, Councillor Clark, Councillor Pantazopoulos, Public Member Kim, Public Member McDonald, and Public Member Naicker

MOTION CARRIED

Councillor Kelly rose on a Point of Order.

7.3 Climate Data Audit, AC2026-0218

Moved by Councillor Clark

That with respect to Report AC2026-0218, 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 Wyness, Councillor Jamieson, Councillor Clark, Councillor Pantazopoulos, Public Member Kim, Public Member McDonald, and Public Member Naicker

MOTION CARRIED

7.4 Climate and Energy Program Audit, AC2026-0255

Moved by Councillor Pantazopoulos

That with respect to Report AC2026-0255, 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: (7): Councillor Wyness, Councillor Jamieson, Councillor Clark, Councillor Pantazopoulos, Public Member Kim, Public Member McDonald, and Public Member Naicker

MOTION CARRIED

7.5 Business Licenses Audit, AC2026-0263

Moved by Public Member McDonald

That with respect to Report AC2026-0263, 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 Wyness, Councillor Jamieson, Councillor Clark, Councillor Pantazopoulos, Public Member Kim, Public Member McDonald, and Public Member Naicker

MOTION CARRIED

7.6 Data Governance Audit, AC2026-0267

Moved by Public Member Naicker

That with respect to Report AC2026-0267, 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 Wyness, Councillor Jamieson, Councillor Clark, Councillor Pantazopoulos, Public Member Kim, Public Member McDonald, and Public Member Naicker

MOTION CARRIED

By Unanimous Consent, pursuant to Section 7 of Procedure Bylaw 42M2025, Committee suspended Section 82(b)(i) to forego the lunch recess to complete the remainder of the Agenda.

7.7 ENMAX Corporation 2025 Annual Report, AC2026-0163

Moved by Public Member Kim

That with respect to Report AC2026-0163, the following be approved:

That Audit Committee:

1. Receive this report and presentation for the Corporate Record; and
2. Keep Attachments 7, 8, 9, 10 and 11, and the Closed Meeting discussions confidential pursuant to Sections 29 (Advice from officials) and 30 (Disclosure harmful to economic and other interests of a public body) of the *Access to Information Act*, to be reviewed by 2041 March 19.

For: (5): Councillor Wyness, Councillor Jamieson, Councillor Clark, Public Member Kim, and Public Member McDonald

MOTION CARRIED

8. URGENT BUSINESS

None

9. CONFIDENTIAL ITEMS

Moved by Public Member Kim

That pursuant to Sections 29 (Advice from officials) and 30 (Disclosure harmful to economic and other interests of a public body) of the *Access to Information Act*, Committee now move into Closed Meeting, at 12:56 p.m. in the Engineering Traditions Committee Room, to discuss confidential matters with respect to the following items:

- 9.2.1 Confidential Progress Update on the 2025 Annual Financial Report (Verbal), AC2026-0276
- 9.2.2 External Auditor – Pre-approval for Provision of Additional Services for 2025 Audit, AC2026-0260
- 9.2.3 External Auditor (Verbal), AC2026-0246
- 9.2.4 Audit Forum (Verbal), AC2026-0247
- 9.2.5 City Auditor (Verbal), AC2026-0248

And further, that the following be authorized to attend the Closed Meeting with respect to Items 9.2.1, 9.2.2, and 9.2.3: Harman Gill, Gabriella Greensill, Nicole Torgrimson, and Sanjeev Rajani, External Auditors (Deloitte LLP).

For: (5): Councillor Wyness, Councillor Jamieson, Councillor Clark, Public Member Kim, and Public Member McDonald

MOTION CARRIED

Committee reconvened in public meeting at 1:30 p.m. with Councillor Wyness in the Chair.

ROLL CALL

Councillor Clark, Councillor Jamieson, Public Member Kim, Public Member McDonald, and Councillor Wyness

Absent from Roll Call: Councillor Pantazopoulos and Public Member Natcker

Moved by Public Member Kim

That Committee rise and report.

For: (5): Councillor Wyness, Councillor Jamieson, Councillor Clark, Public Member Kim, and Public Member McDonald

MOTION CARRIED

9.1 CONSENT AGENDA ITEMS SELECTED FOR DEBATE

None

9.2 ITEMS FROM OFFICERS OF COUNCIL, ADMINISTRATION AND COMMITTEES

9.2.1 Confidential Progress Update on 2025 Annual Financial Report (Verbal), AC2026-0276

People in attendance during the Closed Meeting discussions with respect to Confidential Verbal Report AC2026-0276:

Clerks: A. de Grood, C. Nelson, and J. Palaschuk. Advice: L. Tochor, C. An, A. Brown, T. Rathie, J-S. Pieterse, L. Ormsby, and C. Smillie. External: H. Gill and G. Greensill.

Moved by Public Member McDonald

That with respect to Confidential Verbal Report AC2026-0276, the following be approved:

That the Audit Committee direct that the Closed Meeting discussions remain confidential pursuant to Section 29 (Advice from officials) of the *Access to Information Act*.

For: (5): Councillor Wyness, Councillor Jamieson, Councillor Clark, Public Member Kim, and Public Member McDonald

MOTION CARRIED

9.2.2 External Auditor – Pre-Approval for Provision of Additional Services for 2025 Audit, AC2026-0260

People in attendance during the Closed Meeting discussions with respect to Confidential Report AC2026-0260:

Clerks: A. de Grood, C. Nelson, and J. Palaschuk. Advice: L. Tochor, C. An, A. Brown, L. Ormsby, and C. Smillie. External: H. Gill and G. Greensill.

Moved by Councillor Clark

That with respect to Confidential Report AC2026-0260, the following be approved:

1. Forward this report to Council for information and the Corporate Record; and
2. Recommend this Report, Recommendation 1, the Attachment and the Closed Meeting discussions remain confidential pursuant to Section 29 (Advice from officials) of the *Access to Information Act*, to be reviewed by 2026 April 30.

For: (5): Councillor Wyness, Councillor Jamieson, Councillor Clark, Public Member Kim, and Public Member McDonald

MOTION CARRIED

9.2.3 External Auditor (Verbal), AC2026-0246

No report given.

9.2.4 Audit Forum (Verbal), AC2026-0247

No report given.

9.2.5 City Auditor (Verbal), AC2026-0248

Administration in attendance during the Closed Meeting discussions with respect to Confidential Verbal Report AC2026-0248:

Clerks: A. de Grood, C. Nelson, and J. Palaschuk. Advice: L. Ormsby and C. Smillie.

Moved by Councillor Jamieson

That with respect to Confidential Verbal Report AC2026-0248, the following be approved:

That the Audit Committee direct that the Closed Meeting discussions remain confidential pursuant to Section 29 (Advice from officials) of the *Access to Information Act*.

For: (5): Councillor Wyness, Councillor Jamieson, Councillor Clark, Public Member Kim, and Public Member McDonald

MOTION CARRIED

9.3 URGENT BUSINESS

None

10. BRIEFINGS

None

11. ADJOURNMENT

Moved by Public Member McDonald

That this meeting adjourn at 1:32 p.m.

For: (5): Councillor Wyness, Councillor Jamieson, Councillor Clark, Public Member Kim, and Public Member McDonald

MOTION CARRIED

The following Items have been forwarded to the 2026 March 31 Regular Meeting of Council:

CONSENT AGENDA

- Administration Code of Conduct Annual Update, AC2026-0050
- Climate Data Audit, AC2026-0218
- Climate and Energy Program Audit, AC2026-0255
- Business Licenses Audit, AC2026-0263
- Data Governance Audit, AC2026-0267
- External Auditor – Pre-Approval for Provision of Additional Services for 2025 Audit, AC2026-0260

The next Regular Meeting of the Audit Committee is scheduled to be held on 2026 April 23 at 9:30 a.m.

CONFIRMED BY COMMITTEE ON

CHAIR

CITY CLERK