



**MINUTES
AUDIT COMMITTEE**

**February 28, 2019, 9:30 AM
IN THE COUNCIL CHAMBER**

PRESENT: Councillor E. Woolley, Chair
Councillor J. Gondek, Vice-Chair
Councillor G-C. Carra
Councillor J. Farkas
Citizen Representative M. Dalton
Citizen Representative M. Lambert
Executive Assistant C. Smillie

ALSO PRESENT: Acting Chief Financial Officer, C. Male
Legislative Assistant J. Dubetz
Acting City Clerk K. Martin
City Auditor K. Palmer
External Auditor H. Gill

1. CALL TO ORDER

Councillor Woolley called the Meeting to order at 9:33 a.m.

2. OPENING REMARKS

No opening remarks were made at today's meeting.

3. CONFIRMATION OF AGENDA

Moved by Councillor Farkas

That the Agenda for the 2019 February 28 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, 2019 January 31

Moved by Councillor Carra

That the Minutes of the Regular Meeting of the Audit Committee held on 2019 January 31, be confirmed.

MOTION CARRIED

5. POSTPONED REPORTS

None

6. ITEMS FROM OFFICERS, ADMINISTRATION AND COMMITTEES

6.1 Audit Committee 2018 Year-End Annual Status Report - AC2019-0023

Councillor Woolley, on behalf of the Audit Committee, thanked Executive Assistant Smillie for her work in 2018, including her support of the 2026 Olympic and Paralympic Winter Games Assessment Committee.

Moved by Citizen Representative Lambert

That with respect to Report AC2019-0023, the following be approved:

That the Audit Committee received this Report and Attachment for information.

MOTION CARRIED

6.2 City Auditor's Office 2018 Annual Report - AC2019-0213

Citizen Representative Lambert, on behalf of the citizen members of the Audit Committee, thanked City Auditor Palmer and her staff for their work and support in 2018.

Moved by Citizen Representative Dalton

That with respect to Report AC2019-0213, the following be approved:

That the Audit Committee:

1. Receive this report for information; and
2. Recommend that Council receives this report for information.

MOTION CARRIED

6.3 Annual Control Environment Assessment Audit - AC2019-0214

Moved by Citizen Representative Lambert

That with respect to Report AC2019-0214, the following be approved:

That the Audit Committee:

1. Receive this report for information; and
2. Recommend that Council receives this report for information.

MOTION CARRIED

7. ITEMS DIRECTLY TO COMMITTEE

7.1 REFERRED REPORTS

None

7.2 NOTICE(S) OF MOTION

None

8. URGENT BUSINESS

None

9. CONFIDENTIAL ITEMS

Moved by Councillor Gondek

That pursuant to Sections 19 (Confidential evaluations), 24 (Advice from officials), 25 (Disclosure harmful to economic and other interests of a public body), 26 (Testing procedures, tests and audits) and 27 (Privileged information) of the *Freedom of Information and Protection of Privacy Act*, the Audit Committee move into Closed Meeting, at 10:28 a.m., in the Council Lounge, to discuss confidential matters with respect to the following items:

- 9.1.1 Audit Forum (Verbal) - AC2019-0200;
- 9.1.3 City Auditor (Verbal) - AC2019-0202;
- 9.1.4 External Auditor 2018 Service Plan Update - AC2019-0273; and
- 9.1.5 Audit Committee 2017 - 2018 Self-Assessment Update, AC2019-0008.

MOTION CARRIED

The Audit Committee reconvened in the Chamber at 11:34 a.m. with Councillor Woolley in the Chair.

Moved by Councillor Gondek

That the Audit Committee rise and report at this time.

MOTION CARRIED

9.1 ITEMS FROM OFFICERS, ADMINISTRATION AND COMMITTEES

9.1.1 Audit Forum (Verbal) - AC2019-0200

People in attendance during the Closed Meeting discussions with respect to Report AC2019-0200:

Administration: Clerk: K. Martin, J. Dubetz; Advice: C. Male, G. Weibe;
Observer: C. Smillie

Non-Administration: Observer: K. Palmer, H. Gill, N. Torgrimson

Moved by Councillor Gondek

That with respect to Report AC2019-0200, the following be approved:

That the Audit Committee:

1. Receive Verbal Report AC2019-0200 for information; and
2. Direct that the Closed Meeting discussions remain confidential pursuant to Sections 24 and 25 of the *Freedom of Information and Protection of Privacy Act*; to be reviewed in 2024 February.

MOTION CARRIED

9.1.2 External Auditor (Verbal) - AC2019-0201

No report was given.

9.1.3 City Auditor (Verbal) - AC2019-0202

People in attendance during the Closed Meeting discussions with respect to Report AC2019-0202:

Administration: Clerk: K. Martin, J. Dubetz; Observer: C. Male, G. Weibe, C. Smillie

Non-Administration: Advice: K. Palmer; Observer: H. Gill, N. Torgrimson

Moved by Councillor Farkas

That with respect to Report AC2019-0202, the following be approved:

That the Audit Committee:

1. Receive Verbal Report AC2019-0202 for information; and
2. Direct that the Closed Meeting discussions remain confidential pursuant to Section 24 of the *Freedom of Information and Protection of Privacy Act*, to be reviewed in 2024 February.

MOTION CARRIED

9.1.4 External Auditor 2018 Service Plan Update - AC2019-0273

A confidential revised Report and Attachment were distributed with respect to Report AC2019-0273.

People in attendance during the Closed Meeting discussions with respect to Report AC2019-0273:

Administration: Clerk: K. Martin, J. Dubetz; Observer: C. Male, G. Weibe, C. Smillie

Non-Administration: Advice: H. Gill; Observer: K. Palmer, N. Torgrimson

Moved by Citizen Representative Lambert

That with respect to Report AC2019-0273, the following be approved:

That the Audit Committee:

1. Approve the Recommendations contained in **Revised** Report AC2019-0273; and
2. Direct that this Report, Recommendations, **Distributions** and Closed Meeting discussions remain confidential pursuant to Sections 24 and 26 of the *Freedom of Information and Protection of Privacy Act*, until 2019 April 17, when the External Auditor's 2018 Year-End Report is published in the Agenda for the Audit Committee's 2019 April 23 meeting.

MOTION CARRIED

9.1.5 Audit Committee 2017-2018 Self-Assessment Update - AC2019-0008

People in attendance during the Closed Meeting discussions with respect to Report AC2019-0008:

Administration: Clerk: K. Martin, J. Dubetz; Advice: C. Smillie

Moved by Citizen Representative Dalton

That with respect to Report AC2019-0008, the following be approved:

That the Audit Committee:

1. Approve the Administration Recommendation contained in Report AC2019-0008; and
2. Direct that the Report, Recommendations and Closed Meeting discussions remain confidential pursuant to Section 19 and 24 of the *Freedom of Information and Protection of Privacy Act*; to be reviewed by 2024 February.

MOTION CARRIED

Council Woolley, on behalf of members of the Audit Committee, introduced and welcomed Acting City Clerk Martin to her advisory role for the Audit Committee for 2019.

9.2 URGENT BUSINESS

None

10. ADJOURNMENT

Moved by Councillor Farkas

That this meeting adjourn at 11:41 a.m.

MOTION CARRIED

THE FOLLOWING ITEMS HAVE BEEN FORWARDED TO THE 2019 MARCH 18
COMBINED MEETING OF COUNCIL:

CONSENT:

City Auditor's Office 2018 Annual Report - AC2019-0213

Annual Control Environment Assessment Audit - AC2019-0214

CONFIDENTIAL CONSENT:

External Auditor 2018 Service Plan Update - AC2019-0273

CONFIRMED BY COMMITTEE ON

CHAIR

ACTING CITY CLERK

UNCONFIRMED