



## Audit Committee

### Minutes

**Meeting #:** 1  
**Date:** February 17, 2023  
**Time:** 9:30 am  
**Location:** Andrew S. Haydon Hall, 110 Laurier Avenue West, and by electronic participation

**Present:** Chair: Councillor Cathy Curry, Vice-Chair: Councillor David Brown, Councillor David Hill, Councillor Theresa Kavanagh, Councillor Marty Carr, Councillor Catherine Kitts, Councillor Allan Hubley, Councillor Wilson Lo

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1. Notices and meeting information for meeting participants and the public  
Notices and meeting information are attached to the agenda and minutes, including: availability of simultaneous interpretation and accessibility accommodations; *in camera* meeting procedures; information items not subject to discussion; personal information disclaimer for correspondents and public speakers; notices regarding minutes; and remote participation details.  
Accessible formats and communication supports are available, upon request.  
Except where otherwise indicated, reports requiring Council consideration will be presented to Council on Wednesday 22 February, 2023 in Audit Committee Report 1.  
The deadline to register by phone to speak, or submit written comments or visual presentations is 4 pm on Thursday 16 February, 2023, and the deadline to register to speak by email is 8:30 am on Friday, 3 February, 2023.  
**This draft Minutes document contains a summary of the disposition of items and actions taken at the meeting. This document does not include all of the text that will be included in the final Minutes, such as the record of written and oral submissions. Recorded votes and dissents contained in**

**this draft Minutes document are draft until the Minutes of the meeting are confirmed by the Committee. The final draft Minutes will be published with the agenda for the next regular Committee meeting and, once confirmed, will replace this document.**

2. Declarations of Interest

No Declarations of Interest were filed.

3. Confirmation of Minutes

3.1 AC Minutes 17 – 12 September 2022

**Carried**

4. Office of the City Clerk

4.1 Audit Committee Terms of Reference

ACS2023-OCC-CCS-0017 - Citywide

**Report Recommendation**

**That the Audit Committee recommend Council approve its Terms of Reference, as outlined in this report and attached as Document 1.**

**Carried**

5. Finance and Corporate Services Department

5.1 2022 Ernst & Young Financial Statement Audit Plan

ACS2023-FSD-FIN-0002 - Citywide

Mita Meyers and Susie Gignac from Ernst & Young spoke to a PowerPoint presentation, which served to provide Committee with an overview of the 2022 Ernst & Young Audit Plan. A copy of the presentation is held on file with the Office of the City Clerk.

After discussion, the Committee RECEIVED the report recommendation as presented.

**Report Recommendation**

**That the Audit Committee receive this report and forward to Council for information.**

Received

5.2 2023 Draft Operating and Capital Budget – Audit Committee

ACS2023-FCS-FSP-0001 - Citywide

The draft budget was tabled at the Council meeting of February 1, 2023. The Audit Committee report on the draft budget will be considered by Council at its meeting of March 1, 2023.

Nathalie Gougeon, Auditor General and Isabelle Jasmin, Deputy City Treasurer, Finance and Corporate Services, spoke to a PowerPoint Presentation, a copy of which is held on file with the Office of the City Clerk.

The following members of the public spoke before the Committee and provided comments:

- Sam Hersch
- Spencer Tittley

After discussion and questions on the budget, Vice-Chair Brown moved the Budget roadmap motion, which was Carried as presented.

**Report Recommendation**

**That the Audit Committee consider the relevant portions of the 2023 Operating and Capital Budgets and make recommendations to Council sitting in Committee of the Whole to be held March 1, 2023.**

Carried as amended

**Motion No. AC AC 2023 01/02**

Moved by D. Brown

**That the Audit Committee recommend that Council, sitting as Committee of the Whole, approve the Audit Committee 2023 Draft Budget - Operating Resource Requirement (p. 2).**

Carried

## 6. Auditor General

6.1 Office of the Auditor General (OAG) – Audit and Investigation Reports

ACS2023-OAG-BVG-0001 - Citywide

Nathalie Gougeon, Auditor General, along with the Deputy Auditor General, Joanne Gorenstein and, Senior Auditor, Rhea Khanna, provided a PowerPoint presentation, which outlined the following audits and investigation:

1. Audit of the City of Ottawa's Response to the Convoy Protest
2. Audit of the Governance of the City's Pandemic Response
3. Audit of Zero-Emission Buses
4. Investigation of Allegation Related to Carleton Lodge Long-Term Care Home

A copy of the presentation is held on file with the Office of the City Clerk.

Staff were in attendance to respond to questions.

After discussion, the Committee RECEIVED and CARRIED the report recommendation as presented.

#### **Report Recommendation**

**That the Audit Committee receive the audit and investigation reports and recommend that Council consider and approve the recommendations.**

**Carried**

#### 6.2 Office of the Auditor General (OAG) – OPS and OPSB Convoy Response Audit Reports

ACS2023-OAG-BVG-0002 - Citywide

On the outset Committee approved AC 2023-01-01 to formally add item 6.2 to the agenda.

The Committee RECEIVED the report recommendations

#### **Report recommendations**

**That the Audit Committee recommend Council receive the following reports:**

- **Audit of Ottawa Police Service's Response to the Convoy Protest – The Role of the Ottawa Police Services Board; and**
- **Audit of Ottawa Police Service's Response to the Convoy Protest – Collaboration with the City of Ottawa.**

Received

**Motion No. AC AC 2023 01/01**

Moved by D. Brown

**WHEREAS** the following report was not distributed with the Audit Committee agenda but was posted after the Police Services Board considered the report on 9 February 2023;

**Item 6.2 - Report (ACS2023-OAG-BVG-0002) titled “Office of the Auditor General (OAG) – OPS and OPSB Convoy Response Audit Reports”**

**THEREFORE BE IT RESOLVED** that, pursuant to Subsection 89(3) of the Procedure By-law (being By-law NO 2022-410), the Audit Committee approve the addition of this item.

Carried

## 7. Referrals

7.1 Motion - Request the Office of the Auditor General Undertake a Comprehensive Program and Service Review

ACS2023-OCC-CCS-0023 - Citywide

Motion No. 2022 - 03/11, moved by Councillor D. Brown at the City Council meeting of December 14, 2022, and referred to Audit Committee

Phil Dawes spoke before the Committee and provided comments on the motion.

Councillor Brown with the will of the Committee withdrew his motion, and the Audit Committee RECEIVED the motion.

Received

## 8. In Camera Items

There were no *in camera* items.

## 9. Notices of Motions (For Consideration at Subsequent Meeting)

There were no Notices of Motion.

10. Inquiries

There were no Inquiries.

11. Other Business

There was no other business.

12. Adjournment

Next Meeting

To be determined.

The meeting adjourned at 12:28 pm.

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Original signed by M. Aston,  
Committee Coordinator

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Original signed by Councillor C.  
Curry, Chair