



Audit Committee

Minutes

Meeting #: 5
Date: March 8, 2024
Time: 9:30 am
Location: Champlain Room, 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

-
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 hybrid 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 April 3, 2024 in Audit Committee Report 5.

The deadline to register by phone to speak, or submit written comments or visual presentations is 4 pm on March 7, 2024, and the deadline to register to speak by email is 8:30 am on March 8, 2024.
 2. Declarations of Interest

No Declarations of Interest were filed.
 3. Confirmation of Minutes

3.1 AC Minutes 4 – November 27, 2023

Carried

3.2 AC Confidential Minutes 4 - November 27, 2023

Carried

4. Finance and Corporate Services Department

4.1 2023 KPMG Financial Statement Audit Plan

File No. ACS2024-FCS-FIN-0001 - City Wide

KPMG, as represented by Rebecca Prophet, presented an overview of the report and answered questions from the Committee. A copy of the slide presentation is filed with the Office of the City Clerk. The following members of KPMG were also in attendance:

- Andrew Newman
- Kevin Travers
- Jonathan Genereux

Following discussion on this item, the Committee received the report as presented.

Report recommendation

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

Received

5. Office of the Auditor General

5.1 Office of the Auditor General (OAG) - Audit of Affordable Housing

File No. ACS2024-OAG-BVG-001 - City Wide

Joanne Gorenstein, Deputy Auditor General, Office of the Auditor General (OAG), presented an overview of the report and answered questions from the Committee. A copy of the slide presentation is filed with the Office of

the City Clerk. The following staff were also available to answer questions from the Committee:

- Nathalie Gougeon, Auditor General, OAG
- Wendy Stephanson, City Manager
- Isabelle Jasmin, Deputy City Treasurer, Finance and Corporate Services Department
- Community and Social Services (CSSD):
 - Clara Freire, General Manager
 - Paul Lavigne, Director, Housing Services
 - Lauren Reeves, Manager, Affordable Housing Development, Housing Services
- Planning, Real Estate and Economic Development (PRED):
 - Don Herweyer, General Manager
 - Peter Radke, Director, Corporate Real Estate Office
 - David Wise, Director, Economic Development and Long Range Planning
 - Derrick Moodie, Director, Planning Services
- Caitlin Salter MacDonald, Manager, Council and Committee Services, Office of the City Clerk

Following discussion on this item, the Committee carried Motion No. AC 2024-05-01. The Committee then received and carried the report recommendation as presented.

Report recommendation

That the Audit Committee receive the audit report and recommend that Council consider and approve the recommendations.

Carried

Motion No. AC 2024-05-01

Moved by D. Brown

WHEREAS the Supporting Documentation for item 5.1 titled “Office of the Auditor General (OAG) - Audit of Affordable Housing” was not circulated with the agenda package;

THEREFORE BE IT RESOLVED that the Audit Committee approve the addition of these documents for consideration by the Committee at today's meeting, pursuant to Section 89(3) of the Procedure By-law (being By-law no. 2022-410).

Carried

5.2 Office of the Auditor General (OAG) - Semi-Annual Report on Follow-Up Procedures

File No. ACS2024-OAG-BVG-002 - City Wide

Joanne Gorenstein, Deputy Auditor General, OAG, presented an overview of the report and answered questions from the Committee. A copy of the slide presentation is filed with the Office of the City Clerk.

Following the presentation from the OAG, Wendy Stephanson, City Manager, provided an update on Motion No. AC 2023-04-05. A copy of the slide presentation is filed with the Office of the City Clerk. The following staff were also available to answer questions from the Committee:

- Dan Chenier, General Manager, Recreation, Cultural and Facility Services Department
- Beth Gooding, Director, Public Safety Service, Emergency and Protective Services Department

Following discussion on this item, the Committee received the report as presented.

Report recommendation

That the Audit Committee recommend Council receive the Semi-Annual Report on Audit Follow-up Procedures.

Received

5.3 Office of the Auditor General (OAG) – 2023 Report on the Fraud and Waste Hotline

File No. ACS2024-OAG-BVG-003 - City Wide

Sarah Parr, Audit Principal, OAG, presented an overview of the report and answered questions from the Committee. A copy of the slide presentation

is filed with the Office of the City Clerk. Nathalie Gougeon, Auditor General, OAG, was also available to answer questions from Committee.

Following discussion on this item, the Committee received the report as presented.

Report recommendation

That the Audit Committee recommend Council receive the 2023 Report on the Fraud and Waste Hotline.

Received

5.4 Office of the Auditor General (OAG) – 2023 Annual Report

File No. ACS2024-OAG-BVG-004 - City Wide

Nathalie Gougeon, Auditor General, OAG, presented an overview of the report. A copy of the slide presentation is filed with the Office of the City Clerk.

Following discussion on this item, the Committee received the report as presented.

Report recommendation

That the Audit Committee recommend Council receive the 2023 Annual Report.

Received

6. In Camera Items

There were no *in camera* items.

7. Notices of Motions (For Consideration at Subsequent Meeting)

There were no Notices of Motion.

8. Inquiries

There were no Inquiries.

9. Other Business

There was no other business.

10. Adjournment

Next Meeting

June 10, 2024

The meeting adjourned at 12:09 pm.

Original signed by M. Blais,
Committee Coordinator

Original signed by Councillor C.
Curry, Chair