



Audit Committee

Minutes

Meeting #: 10
Date: February 10, 2025
Time: 9:30 am
Location: Champlain Room, 110 Laurier Avenue West, and by electronic participation

Present: Chair: Councillor Cathy Curry, Councillor David Brown, Councillor Marty Carr, Councillor David Hill, Councillor Theresa Kavanagh, Councillor Catherine Kitts

Absent: Vice-chair: Councillor Allan Hubley

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 February 26, 2025, in Audit Committee Report 10.

The deadline to register by phone to speak, or submit written comments or visual presentations is 4 pm on Friday, February 7, and the deadline to register to speak by email is 8:30 am on Monday, February 10.
2. Declarations of Interest

No Declarations of Interest were filed.

3. Confirmation of Minutes

3.1 AC Minutes 9 – Monday, December 2, 2024

Carried

4. Presentations

4.1 Response to Motion No. AC 2024-09-03 on Advancing Recommendations from the Enterprise Risk Management Audit

The Committee carried Motion No. AC 2025-10-01 to allow for a presentation from the City Manager's Office in response to Motion No. AC 2024-09-03.

Chris Hughes, Program Manager, Risk Management, City Manager's Office, has provided a presentation and answered questions from the Committee. A copy of the slide presentation is filed with the Office of the City Clerk. Wendy Stephanson, City Manager, was also available to answer questions from the Committee.

Following discussion on this item, the Committee received the presentation.

Motion No. AC 2025-10-01

Moved by D. Brown

BE IT RESOLVED THAT the Audit Committee waive the Rules of Procedure (subsection 83(4)(a)) to receive the verbal update from City Manager's Office in response to Motion No. AC 2024-09-03 regarding the Enterprise Risk Management Audit at today's meeting.

Carried

5. Office of the Auditor General

5.1 Office of the Auditor General (OAG) – Investigation of the Trillium Line Training Program

File No. ACS2025-OAG-BVG-001 - City-wide

Before receiving a presentation on this item, the Committee carried Motion No. AC 2025-10-02.

Nathalie Gougeon, Auditor General, and Joanne Gorenstein, Deputy Auditor General, OAG, presented an overview of the report recommendation 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:

- Wendy Stephanson, City Manager
- Renée Amilcar, General Manager, Transit Services Department (TSD)
- Sabrina Pasian, Chief Safety Office, TSD

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

Motion No. AC 2025-10-02

Moved by D. Brown

WHEREAS the report and supporting documents for item 5.1 titled “Office of the Auditor General (OAG) – Investigation of the Trillium Line Training Program” 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

Report recommendation(s)

That the Audit Committee receive the Investigation of the Trillium Line Training Program report and recommend that Council consider and approve the recommendations.

Carried

5.2 Office of the Auditor General (OAG) – Investigation of Building Code Services

File No. ACS2025-OAG-BVG-002 - City-wide

Joanne Gorenstein, Deputy Auditor General, OAG, presented an overview of the report recommendation 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 PwC and staff were also available to answer questions from the Committee:

- Arun Ghosh, PwC
- Frank Callele, PwC
- John Buck, Chief Building Official, Planning, Development and Building Services Department

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

Report recommendation(s)

That the Audit Committee receive the Investigation of Building Code Services report and recommend that Council consider and approve the recommendations.

Carried

5.3 Office of the Auditor General (OAG) – 2024 Report on the Fraud and Waste Hotline

File No. ACS2025-OAG-BVG-003 - City-wide

Julia Weber, Audit Principal, OAG, presented an overview of the report recommendation 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 staff were also available to answer questions from the Committee:

- Nathalie Gougeon, Auditor General, OAG
- Cyril Rogers, General Manager and Chief Financial Officer, Finance and Corporate Services Department

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

Report recommendation(s)

That the Audit Committee recommend Council receive the 2024 Report on the Fraud and Waste Hotline.

Received

5.4 Office of the Auditor General (OAG) – 2024 Annual Report and Updated Plan and Priorities

File No. ACS2025-OAG-BVG-004 - City-wide

Nathalie Gougeon, Auditor General, OAG, presented an overview of the report recommendations and answered questions from the Committee. A copy of the slide presentation is filed with the Office of the City Clerk. Caitlin Salter MacDonald, City Clerk, was also available to answer questions from Committee.

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

Report recommendation(s)

1. **That the Audit Committee recommend Council receive the 2024 Annual Report**
2. **That the Audit Committee receive the 2025 Update to the 2024-2025 Audit Work Plan and recommend Council approve the report.**
3. **That the Audit Committee receive the 2024-2027 Strategic Plan and recommend Council approve the report.**

Carried

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

Tuesday, April 29, 2025.

The meeting adjourned at 11:40 am.

M. Blais, Committee Coordinator

Councillor C. Curry, Chair