



Location:	Council Chamber, Tom Davies Square
Commencement:	4:00 PM
Adjournment:	4:45 PM

Minutes

**For the Audit Committee Meeting held
Tuesday, January 17, 2012**

CAROLINE HALLSWORTH, EXECUTIVE DIRECTOR ADMINISTRATIVE SERVICES/CITY CLERK IN THE CHAIR

Present

Councillors Cimino; Berthiaume; Dupuis; Rivest (A 4:18 PM); Kilgour; Belli, Craig; Caldarelli; Kett; Landry-Altmann; Mayor Matichuk

Staff

Doug Nadorozny, Chief Administrative Officer; Greg Clausen, General Manager of Infrastructure Services; Bill Lautenbach, General Manager of Growth and Development; Catherine Matheson, General Manager of Community Services; Caroline Hallsworth, Executive Director, Administrative Services/City Clerk; Lorella Hayes, Chief Financial Officer / Treasurer; Carolyne Dawe, Acting City Solicitor; Brian Bigger, Auditor General; Christopher St-Onge, Audio Visual Operator; Liz Collin, Committee Secretary

Declaration of Pecuniary Interest and the General Nature Thereof

None declared

Appointment of Committee Chair and Vice-Chair

- 1 . Report dated January 11, 2012 was received from the Executive Director, Administrative Services/City Clerk regarding the appointment of Committee Chair and Vice-Chair.

Nominations were held for the position of Committee Chair.

NOMINATOR

NOMINEE

Councillor Caldarelli

Councillor Berthiaume

There being no further nominations, nominations were closed.

Councillor Berthiaume indicated he would be willing to accept the nomination to Chair the Audit Committee.

The following recommendation was presented:

AC2012-01 Craig/Belli: THAT Councillor Berthiaume be appointed as Chair of the Audit Committee for the term ending December 31, 2012, or until his/her successor is appointed, whichever occurs later.

CARRIED

COUNCILLOR BERTHIAUME IN THE CHAIR

Nominations were held for the position of Committee Vice-Chair.

NOMINATOR

Councillor Caldarelli
Councillor Landry-Altmann
Mayor Matichuck

NOMINEE

Councillor Kilgour
Councillor Cimino
Councillor Durtisac

There being no further nominations, nominations were closed by Chair Berthiaume.

Councillor Kilgour declined the nomination.

As Councillor Durtisac had sent her regrets to the meeting and was not present to accept the nomination, the Committee suggested deferral the Appointment of the Vice Chair to the next meeting.

Motion for Deferral

The Committee approved a motion to defer the nomination of the Vice-Chair to the next meeting.

Presentations

- 2 . Report dated January 9, 2012 was received from the Auditor General regarding the 2012 Audit Work Plan.

Brian Bigger, Auditor General, gave an electronic presentation regarding the 2012 Audit Work Plan. He stated that he had reviewed management's work plan of reviews for efficiencies and economies as provided in the 2012 budget process. He stated that the work plan is designed not to duplicate commitments and reviews made by management. He stated the Audit Committee's priorities have been taken into account when developing the 2012 Work Plan. He informed the Committee that projects have been identified where audit or review procedures are expected to present the greatest organizational value for the time committed. He reviewed the monthly activities within the 2012 Work Plan.

The following recommendation was presented:

AC2012-02 Belli/Craig: THAT the Audit Committee receive the Auditor General's Audit Work Plan for 2012 as outlined in the report dated January 9, 2012 from the Auditor General.

CARRIED

- 3 . Report dated January 11, 2012 was received from the Auditor General regarding the 2012 Peer Review – The Auditor General's Office for information only.

Brian Bigger, Auditor General, gave an electronic presentation regarding the 2012 Peer Review – The Auditor General's Office. He explained that a formal quality assurance review of the Auditor General's Office is to be conducted by independent audit professionals in accordance with generally accepted government auditing standards. He stated Council has selected The Institute of Internal Auditors to conduct an External Quality Assessment Review of the Auditor General's Office set to commence on February 27, 2012. He stated peer reviews are intended to help audit organizations in their efforts to meet the standards of the Generally Accepted Government Auditing Standards. He noted that the Auditor General's Office is being very proactive in initiating the first peer review at the end of 2011 as they would not normally request one before July 2013. The review will confirm that the audit organization's internal quality control system is adequate and that quality control policies and procedures are being complied with to provide the audit organization with reasonable assurance of conforming to Government Auditing Standards. He stated this is a valuable opportunity to receive feedback, to learn and continually improve the audit process.

- 4 . Report dated January 9, 2012 was received from the Auditor General regarding the Role of Auditing in Public Sector Governance for information only.

Brian Bigger, Auditor General, gave an electronic presentation regarding the Role of Auditing in Public Sector Governance. He reviewed the role of Auditing in Public Sector Governance, including understanding Auditor independence. He stated all government audit activities require organizational independence; a formal mandate; unrestricted access; sufficient funding; competent leadership; competent staff; stakeholder support and professional audit standards. He stated Governments must establish protections to ensure the audit activities are empowered to report significant issues to appropriate oversight authorities. One way to do so is through the creation of an independent audit committee. He explained the role of the Audit Committee; the Audit Committee best practices; and the Principles of Governance.

Adjournment: AC2012-03 Caldarelli/Craig: That we do now adjourn. Time: 4:45 p.m.

CARRIED

Councillor Berthiaume, in the Chair

Caroline Hallsworth, Executive Director, Administrative Services/City Clerk