



Location:	Council Chamber, Tom Davies Square
Commencement:	6:05 PM
Adjournment:	7:07 PM

Minutes

**For the 9th Audit Committee Meeting held
Wednesday, September 7, 2011**

COUNCILLOR CLAUDE BERTHIAUME, IN THE CHAIR

Present

Councillors Cimino (A 6:08 PM); Dutrisac; Rivest; Kilgour, Belli; Craig; Caldarelli, Landry-Altman (A 6:08 PM); Mayor Matichuk

City Officials

Doug Nadorozny, Chief Administrative Officer; Brian Bigger, Auditor General; Carolyn Jodouin, Senior Auditor; Greg Clausen, General Manager of Infrastructure Services; Bill Lautenbach, General Manager of Growth & Development; Caroline Hallsworth, Executive Director, Administrative Services/City Clerk; Lorella Hayes, Chief Financial Officer/Treasurer; Roger Sauvé, Director of Transit Services; Agnes Beck, Manager of Supplies and Services; Christine Hogarth, Chief of Staff, Mayor's Office; Poppy Pelletier, Audio-Visual Operator; Liz Collin, Council Secretary

News Media

Le Voyageur; Northern Life; Sudbury Star

Declarations of Pecuniary Interest

None Declared

Presentations

- 1 . Report dated August 30, 2011 was received from the Auditor General regarding Audit Follow-up Status Report – Shift Trading.

Brian Bigger, Auditor General, made an electronic presentation regarding follow-up report on Shift Transfers-Controls Over Distribution and Compensation for Work. He stated eight recommendations were made regarding the shift transfers and all have been fully implemented.

The Auditor General also reviewed the recommendations made regarding Roads Maintenance and Shift Trading. He stated a total of 32 recommendations were made for Roads Maintenance, with 19 implemented, 11 partially implemented and two no longer relevant.

- 2 . Carolyn Jodouin, Senior Auditor, made an electronic presentation regarding an Introduction to Reporting on Internal Controls. She explained what a control is, how controls serve to safeguard assets and how they help managers achieve the desired results. She explained the control process and how auditors obtain an understanding of internal controls. She reviewed the various types of controls, who is responsible for the controls and what their roles are. She discussed the deficiencies that can be revealed in the design of the control and the operation of the control. She discussed the audit closing meeting, the audit findings and recommendations. She explained how the audit report is drafted, the template for management responses and how they deal with the responses and/or lack of responses from management. She reviewed the survey that was compiled regarding the amount of time other municipalities allow management responses to audit recommendations.
- 3 . Brian Bigger, Auditor General, made an electronic presentation regarding the Audit Process and Government Auditing Standards. He stated the presentation is intended to improve the Audit Committee's and Management's understanding of the audit process. He reviewed the audit process timeline and the process he follows when completing an audit.

Adjournment

2011-26 Caldarelli-Craig: THAT this meeting does now adjourn. Time: 7:07 p.m.

CARRIED

Councillor Claude Berthiaume, in the Chair

Caroline Hallsworth, Executive Director
Administrative Services/City Clerk