

Minutes

For the Audit Committee Meeting

January 28, 2025
Tom Davies Square

Present (Mayor and Councillors)	Councillor Signoretti, Councillor Fortin, Councillor Lapierre, Councillor McIntosh
Absent	Councillor Cormier
City Officials	Kevin Fowke, Interim Chief Administrative Officer, Tony Cecutti, General Manager of Growth and Infrastructure, Joseph Nicholls, General Manager of Community Safety, Terra Posadowski, Director of Communication and Community Engagement, Ron Foster, Auditor General, Vasu Balakrishnan, Audit Project Manager, Rory Whitehouse, Deputy City Clerk, Regina Sgueglia, Clerk's Services Assistant, Cassandra Pierobon, Clerk's Services Assistant

Councillor McIntosh, In the Chair

1. Call to Order

The meeting commenced at 4:05 p.m.

2. Roll Call

A roll call was conducted.

3. Declarations of Pecuniary Interest and the General Nature Thereof

None declared.

4. Presentations

4.1 2024 External Audit Planning Report

Oscar Poloni, Audit Partner at KPMG, provided an electronic presentation regarding the audit areas and systems that will be reviewed during the external audit, the audit approach and details relating to scope and timing of the audit.

The following resolution was presented:

AC2025-01

Moved By Councillor McIntosh
Seconded By Councillor Lapierre

THAT the City of Greater Sudbury approves the 2024 External Audit Plan as outlined in the report entitled “2024 External Audit Planning Report” from the General Manager of Corporate Services, presented at the Audit Committee meeting on January 28, 2025.

CARRIED

4.2 Audit Plans for 2025 and 2026

Vasu Balakrishnan, Audit Project Manager, provided an electronic presentation regarding audits for 2025 and 2026 and the audit planning process.

The following resolution was presented:

AC2025-02

Moved By Councillor McIntosh
Seconded By Councillor Signoretti

THAT the City of Greater Sudbury approves the Audit Plans for 2025 and 2026 as outlined in the report entitled “Audit Plans for 2025 and 2026” from the Auditor General, presented at the Audit Committee meeting on January 28, 2025.

CARRIED

5. Managers' Reports

5.1 Audit of Cash Handling Processes in the Greater Sudbury Public Library

The following resolution was presented:

AC2025-03

Moved By Councillor McIntosh
Seconded By Councillor Fortin

THAT the City of Greater Sudbury approves the recommendations as outlined in the report entitled “Audit of Cash Handling Processes in the Greater Sudbury Public Library” from the Auditor General, presented at the Audit Committee meeting on January 28, 2025.

CARRIED

5.2 Purchasing Card Audit

The following resolution was presented:

AC2025-04

Moved By Councillor McIntosh

Seconded By Councillor Lapierre

THAT the City of Greater Sudbury approves the recommendations outlined in the report entitled "Purchasing Card Audit" presented by the Auditor General, at the Audit Committee meeting on January 28, 2025.

CARRIED

5.3 Review of General Government Expense

The following resolution was presented:

AC2025-05

Moved By Councillor McIntosh

Seconded By Councillor Lapierre

THAT the City of Greater Sudbury approves the recommendations outlined in the report entitled "Review of General Government Expense" from the Auditor General, presented to the Audit Committee on January 28, 2025.

Rules of Procedure

Councillor McIntosh moved to amend the resolution.

The following amendment was presented:

AC2025-05-A1

Moved By Councillor McIntosh

Seconded By Councillor Lapierre

THAT the resolution be amended to include the following:

"AND THAT the Auditor General's office be directed to conduct a follow-up audit in 2026 to identify opportunities to better manage this expense;

AND FURTHER THAT staff be directed to provide a report to the April 2025 meeting of Finance and Administration Committee outlining the purpose, scope and methodology of the Municipal Benchmarking Network of Canada and World Council on City Data and the value of each benchmarking exercise to problem solving and decision making;

AND FURTHER THAT staff provide options for Committee's consideration to perform service, cost and outcome benchmarking which could replace or improve upon existing data collection and analysis methods."

CARRIED

Rules of Procedure

Councillor McIntosh moved to waive reading of the resolution as amended.

CARRIED

The following main resolution as amended was presented:

AC2025-05

Moved By Councillor McIntosh

Seconded By Councillor Lapierre

As Amended:

THAT the City of Greater Sudbury approves the recommendations outlined in the report entitled “Review of General Government Expense” from the Auditor General, presented to the Audit Committee on January 28, 2025;

AND THAT the Auditor General’s office be directed to conduct a follow-up audit in 2026 to identify opportunities to better manage this expense;

AND FURTHER THAT staff be directed to provide a report to the April 2025 meeting of Finance and Administration Committee outlining the purpose, scope and methodology of the Municipal Benchmarking Network of Canada and World Council on City Data and the value of each benchmarking exercise to problem solving and decision making;

AND FURTHER THAT staff provide options for Committee’s consideration to perform service, cost and outcome benchmarking which could replace or improve upon existing data collection and analysis methods.

CARRIED

6. Members' Motions

No Motions were presented.

7. Correspondence for Information Only

7.1 Status Report on the Wrongdoing Hotline on 31 December 2024

For Information Only.

8. Addendum

No Addendum was presented.

9. Civic Petitions

No Petitions were submitted.

10. Question Period

No Questions were asked.

11. Adjournment

Councillor McIntosh moved to adjourn the meeting. Time: 4:52 p.m.

CARRIED