

**ARTICLE 38. AUDIT COMMITTEE****38.01 Mandate**

The Audit Committee shall provide oversight to the Auditor General and to the work of the City of Greater Sudbury's external auditors. The Committee shall hear presentations and receive correspondence and reports from the Auditor General

**38.02 Primary Objectives**

The Audit Committee shall be responsible for the following objectives:

- (1) To review and approve the external auditors' annual work plan.
- (2) To review the annual Audited Financial Statements and the annual Audit Findings Report and approve the external auditors' annual Audit Plan.
- (3) To review the Auditor General's reports and annual work plan.
- (4) To conduct an annual review of the Auditor General's office.
- (5) To review matters included in the Auditor General's mandate.
- (6) To study topics or issues referred to the Committee by Council resolution.

**38.03 Membership**

The Audit Committee shall be composed of all Members of Council.

**38.04 Term**

The term of the Audit Committee shall coincide with the term of Council.