

**THE FIRST MEETING OF THE AUDIT COMMITTEE
OF THE CITY OF GREATER SUDBURY**

**Committee Room C-12
Tom Davies Square**

**Tuesday, December 8, 2009
Commencement: 4:30 p.m.**

Chair

ANGIE HACHÉ, CITY CLERK, IN THE CHAIR

Present

Councillors Berthiaume, Thompson, Callaghan, Caldarelli, Mayor Rodriguez (D5:20pm)

City Officials

Doug Nadorozny, Chief Administrative Officer; Bill Lautenbach, General Manager of Growth & Development; Caroline Hallsworth, Executive Director, Administrative Services; Lorella Hayes, Chief Financial Officer/Treasurer; Kevin Fowke, Director of Human Resources & Organizational Development; Ian Wood, Chief of Staff to the Mayor; Martin Lajeunesse, Executive Assistant to the Mayor; Angie Haché, City Clerk; Franca Bortolussi, Council Secretary

APPOINTMENT OF COMMITTEE CHAIR AND VICE-CHAIR

Nominations were held for the position of Committee Chair.

NOMINATOR

NOMINEE

Mayor Rodriguez

Councillor Caldarelli

There being no further nominations, nominations were closed.

Councillor Caldarelli accepted the nomination.

The following motion was presented:

2009-01 Thompson-Callaghan: THAT Councillor Caldarelli be appointed Chair of the Audit Committee for the term ending November 30, 2010 or until her successor is appointed, whichever occurs later.

CARRIED

COUNCILLOR CALDARELLI, IN THE CHAIR

Declarations of
Pecuniary Interest and
the General Nature
Thereof

None declared.

APPOINTMENT OF COMMITTEE CHAIR AND VICE-CHAIR (continued)

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

NOMINATOR

NOMINEE

Councillor Callaghan

Councillor Berthiaume

There being no further nominations, nominations were closed.

Councillor Berthiaume accepted the nomination.

The following motion was presented:

2009-02 Thompson-Callaghan: THAT Councillor Berthiaume be appointed Vice-Chair of the Audit Committee for the term ending November 30, 2010 or until his successor is appointed, whichever occurs later.

CARRIED

MANAGER'S REPORT

Item 1
Office of the Auditor
General – Audit Plan
2010 to 2015

Report dated December 1, 2009 was received from the Auditor General regarding Office of the Auditor General – Audit Plan 2010 to 2015.

Brian Bigger, Auditor General, made an electronic presentation regarding the 2010 – 2015 Audit Plan. He advised that the elements in the audit framework required to fulfill the Auditor General's role include: audit mandate, audit plan, audit projects and report and follow up. He explained each element in detail. With respect to the Audit Plan, he highlighted the first four performance audits, cross functional audits, emerging issue audits and cash handling audits to be done in 2010. He concluded by listing the next steps following approval of the 2010 Audit Plan: acceptance of the 2010 to 2015 Audit Plan; beginning of detailed audit planning in December/January; and hiring of Senior Auditor in December/ January.

Upon review of the report, the Committee agreed to delete the following sentence from pages 5 and 6 of the report: *“Management delay that impedes the ongoing audit and agreed timelines will be escalated as necessary to the General Manager, Chief Administrator, and ultimately to Council through the Audit Committee.”*

Upon review of the Plan, the Committee agreed that they be provided with the Terms of Reference of the first few audits to provide a better understanding of the process as it is an important element in planning an audit.

MANAGER'S REPORT (continued)

Item 1
Office of the Auditor
General – Audit Plan
2010 to 2015
(continued)

After discussion, the Committee agreed that the first audit would be Summer Roads Maintenance Program.

The following motion was presented:

2009-03 Berthiaume-Callaghan: THAT the 2010 Audit Plan as outlined in the report dated December 1, 2009 from the Auditor General be approved;

AND THAT the 2011 to 2015 Audit Plan as outlined in the report dated December 1, 2009 from the Auditor General be received.

CARRIED

2009-04 Callaghan-Berthiaume: THAT this meeting does now adjourn. Time: 5:30 p.m.

CARRIED

Hiring of Second Auditor

The meeting reconvened at 5:32 p.m. as the Auditor General advised he required another person to be part of the Hiring Team for the second Auditor in accordance with City policy.

The following motion was presented:

2009-05 Thompson-Callaghan: THAT Councillor Berthiaume be part of the Hiring Team for the second Auditor.

CARRIED

Adjournment

The meeting adjourned at 5:33 p.m.

Councillor Caldarelli, Chair

Angie Haché, City Clerk