

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

**Committee Room C-11
Tom Davies Square**

**Thursday, January 28, 2010
Commencement: 4:30 p.m.**

Chair

COUNCILLOR CALDARELLI, IN THE CHAIR

Present

Councillors Berthiaume, Thompson (A4:40pm), Callaghan, Mayor Rodriguez

Councillor Craig

City Officials

Brian Bigger, Auditor General; Carolyn Jodouin, Senior Auditor; Martin Lajeunesse, Executive Assistant to the Mayor; Doug Nadorozny, Chief Administrative Officer; Marc Leduc, Fire Chief; Lorella Hayes, Chief Financial Officer/Treasurer; Greg Clausen, General Manager of Infrastructure Services; David Shelsted, Roads Engineer; Angie Haché, City Clerk; Franca Bortolussi, Council Secretary

Declarations of
Pecuniary Interest and
the General Nature
Thereof

None declared.

PRESENTATION

Item 1
Terms of Reference
Illustrating Auditor's
Approach to First Audit

Report dated January 25, 2010 was received from the Auditor General regarding Terms of Reference Illustrating Auditor's Approach to First Audit.

Brian Bigger, Auditor General, made an electronic presentation providing a review of the Audit Plan including Cross functional audits, the proposed audit plan for 2010 and the audit process and timing. He recommended that the first audit in 2010 be an emerging issue audit of Miscellaneous Winter Roads Maintenance. He then explained in detail the terms of reference for the proposed first two audits – User Paid Revenues and Miscellaneous Winter Roads Maintenance. He stressed that these sample terms of reference are at a preliminary stage. He indicated no audit has been started nor have the terms of reference been forwarded to staff. He advised that the draft terms of reference will be forwarded to management for their input and, with their feedback, a detailed audit plan will be prepared. He pointed out that, as these are the first audits being undertaken, the sample terms of reference are for information to show the auditing approach. It would not be the normal process to bring terms of reference to the Committee for each audit.

PRESENTATION (continued)

Item 1
Terms of Reference
Illustrating Auditor's
Approach to First Audit
(continued)

2010-01 Berthiaume-Callaghan: THAT the first audit of 2010 be an emerging issue audit of the Miscellaneous Winter Roads Maintenance Program as outlined in the report dated June 25, 2010 from the Auditor General.

CARRIED

Adjournment

2010-02 Callaghan-Berthiaume: THAT this meeting does now adjourn. Time: 5:10 p.m.

Councillor Caldarelli, Chair

Angie Haché, City Clerk