

**THE REGIONAL MUNICIPALITY OF NIAGARA
AUDIT COMMITTEE
MINUTES**

**AC 1-2023
Monday, February 13, 2023
Council Chamber / Video Conference
Niagara Region Headquarters, Campbell West
1815 Sir Isaac Brock Way, Thorold, ON**

Committee Members: Bradley (Regional Chair)(via Video Conference), Foster, Gale, Morocco, Redekop, Rigby

Other Councillors: Craitor (via Video Conference), Whalen (via Video Conference)

Staff: D. Barnhart, Chief of Staff, Governance (via Video Conference), D. D'Amboise, Associate Director Reporting & Analysis, H. Furtado, Director, Financial Management & Planning/Deputy Treasurer, D. Gibbs, Director, Legal and Court Services, T. Harrison, Commissioner/Treasurer, Corporate Services, B. Menage, Director, Procurement & Strategic Acquisitions, A.-M. Norio, Regional Clerk, G. Scharback, Deputy Regional Clerk (via Video Conference), J. Spratt, Legislative Coordinator, R. Tripp, Chief Administrative Officer, H. Vemuri, Manager, Internal Audit, B. Zvaniga, Commissioner, Public Works

1. CALL TO ORDER

Ann-Marie Norio, Regional Clerk, called the meeting to order at 1:01 p.m.

2. DISCLOSURES OF PECUNIARY INTEREST

Councillor Gale declared a conflict with respect to Report AC-C 4-2023 respecting Consideration of Submitted Expense under Regional Council Expense Policy – Regional Councillor Gale (Agenda Item 6.4), due to it being his expense submission; therefore, he did not participate in any discussion or vote on this matter.

See Minute Item 7.1.

3. SELECTION OF COMMITTEE CHAIR AND VICE-CHAIR

Moved by Councillor Rigby
Seconded by Councillor Gale

That the selection of the Chair and Vice-Chair for the Audit Committee **BE DEFERRED** to the next Audit Committee meeting.

Carried

Moved by Councillor Gale
Seconded by Foster

That Councillor Rigby **BE APPOINTED** as Committee Chair for this meeting.

Carried

At this point in the meeting, Councillor Rigby assumed the Chair.

4. PRESENTATIONS

4.1 Internal Audit Project Status

Hari Vemuri, Manager, Internal Audit, provided information respecting Internal Audit Project Status. Topics of the presentation included:

- Engagement Status Report
- Quarterly Timeline 2023
 - Q1 - eBonds
 - Q2 Vendor Performance Management
 - Q3 Narcotic Storage
 - Q4 Non-competitive Procurement
- Future Roadmap 2023 – 25

5. DELEGATIONS

There were no delegations.

6. ITEMS FOR CONSIDERATION

6.1 AC-C 1-2023

2023 Audit Committee Schedule

Moved by Councillor Gale
Seconded by Councillor Redekop

That Correspondence Item AC-C 1-2023, being a memorandum from A.-M. Norio, Regional Clerk, dated February 13, 2023, respecting 2023 Audit Committee Schedule, **BE RECEIVED**; and

That the Audit Committee meetings **BE HELD** on Mondays at 1:00 p.m. on the following dates in 2023:

May 15, September 18, and November 13.

Carried

6.2 AC-C 2-2023

Internal Audit eBond Procedure

Moved by Councillor Redekop
Seconded by Councillor Foster

That Report AC-C 2-2023, dated February 13, 2023, respecting Internal Audit eBond Procedure, **BE RECEIVED**; and

That staff **BE DIRECTED** to implement the recommendations in Appendix 1 of Report AC-C 2-2023, respecting e-Bond Procedures Audit Report.

Carried

6.3 AC-C 3-2023

Consideration of Submitted Expenses under Regional Council Expense Policy – Former Regional Councillor Britton

Moved by Councillor Gale
Seconded by Councillor Foster

That Correspondence Item AC-C 3-2023, being a memorandum from A.-M. Norio, Regional Clerk, dated February 13, 2023, respecting Consideration of Submitted Expenses under Regional Council Expense Policy – Former Regional Councillor Britton, **BE RECEIVED**.

Carried

6.4 AC-C 4-2023

Consideration of Submitted Expense under Regional Council Expense Policy – Regional Councillor Gale

Moved by Councillor Foster
Seconded by Councillor Morocco

1. That Correspondence Item AC-C 4-2023, being a memorandum from A.-M. Norio, Regional Clerk, dated February 13, 2023, respecting Consideration of Submitted Expense under Regional Council Expense Policy – Regional Councillor Gale, **BE RECEIVED** and the following recommendations **BE APPROVED**;
2. That legal costs in the total amount of \$8108.00 requested for reimbursement as outlined in Item AC-C 4-2023, **BE APPROVED**; and
3. That staff **BE DIRECTED** to issue payment of \$8108.00 to Sullivan Mahoney.

The Committee Chair called the vote on clause 1 of the motion, and declared it,

Carried

The Committee Chair called the vote on the balance of the motion, and declared it,

Carried

7. CONSENT ITEMS FOR INFORMATION

7.1 COM 31-2022

Approval of the 2021 Long Term Care Home Annual Report Audits

Councillor Gale declared a conflict with respect to Report COM 31-2022, Approval of the 2021 Long Term Care Home Annual Report Audits, as his daughter-in-law works in long-term care; therefore, he did not participate in any discussion or vote on this matter.

Moved by Councillor Redekop
Seconded by Councillor Morocco

That Report COM 31-2022, dated September 13, 2022, respecting Approval of the 2021 Long Term Care Home Annual Report Audits, **BE RECEIVED** for information.

Carried

8. OTHER BUSINESS

8.1 Request for Additional Audits in 2023 Audit Work Plan

Councillor Gale requested that the following value for money audits be considered for inclusion in the Audit Work Plan:

- waste haulage pipelines from the lagoons at Garner Road, Niagara Falls to the wastewater treatment plants and any additional haulage related to this;
- any by-passes occurring at the Crystal Beach Wastewater Treatment Plant in 2022 when there are no staff present;
- the procurement of a recently purchased wastewater vacuuming vehicle.

Councillor Gale further requested that estimated costs and associated scope of the proposed value for money audits be provided to Committee.

8.2 Councillor Expense Policy

Councillor Foster requested a review of those policies related to legal expenses for Regional Councillors.

9. **NEXT MEETING**

The next meeting will be held on Monday, May 15, 2023 at 1:00 p.m. in the Council Chamber, Regional Headquarters.

10. **ADJOURNMENT**

There being no further business, the meeting adjourned at 2:31 p.m.

Tim Rigby
Acting Committee Chair

Genevieve Scharback
Deputy Regional Clerk

Ann-Marie Norio
Regional Clerk