

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

AC 4-2023

Monday, September 18, 2023

**Council Chamber - In Person and Electronic Meeting
Niagara Region Headquarters, Campbell West
1815 Sir Isaac Brock Way, Thorold, ON**

Committee: Bradley (Regional Chair)*, Gale, Ip, Morocco, Rigby (Committee Vice Chair), Villella*, Whalen (Committee Chair)

Other Councillors: Craitor*

Absent/Regrets: Foster, Redekop

Staff: A. Basic, Legislative Assistant, D. Carnegie, Acting Commissioner, Public Works*, D. D'Amboise, Acting Associate Director, Reporting & Analysis, H. Furtado, Director, Financial Management & Planning/Deputy Treasurer, T. Harrison, Commissioner/Treasurer, Corporate Services, K. Lotimer, Legislative Coordinator, B. Menage, Director, Procurement & Strategic Acquisitions, A.-M. Norio, Regional Clerk, H. Vemuri, Manager, Internal Audit

Others Present: Trevor Ferguson, Partner, Deloitte*

* indicates members who participated electronically, all other members participated in person

1. CALL TO ORDER

Committee Chair Whalen called the meeting to order at 1:00 p.m.

2. DISCLOSURES OF PECUNIARY INTEREST

There were no disclosures of pecuniary interest.

3. PRESENTATIONS

3.1 Internal Audit - Audit Workplan Update

Hari Vemuri, Manager, Internal Audit, provided Committee with an update of the Audit Workplan and an overview of the results of the Cash Handling Audit.

Councillor Information Request(s):

Provide a report comparing the annual budgets, number of FTEs, management reporting structure and annual 2023 audit workplan of the internal audit divisions for Haldimand, Halton, Peel, York and Waterloo, to be included on an agenda of a future Corporate Services Committee meeting. Councillor Gale.

4. DELEGATIONS

There were no delegations.

5. ITEMS FOR CONSIDERATION

5.1 AC-C 15-2023
Cash Handling Procedures

Moved by Councillor Gale
Seconded by Councillor Ip

That Report AC-C 15-2023, dated September 15, 2023, respecting Cash Handling Procedures, **BE RECEIVED** and the following recommendation **BE APPROVED**:

1. That staff **BE DIRECTED** to implement the recommendations included in Appendix 1 to Report AC-C 15-2023.

Carried

6. CONSENT ITEMS FOR INFORMATION

Moved by Councillor Morocco
Seconded by Councillor Rigby

That the following items **BE RECEIVED** for information:

AC-C 14-2023
2023 External Audit Planning Report

COM 23-2023
Approval of 2022/2023 Community Services Program Audits

PHD 6-2023
Approval of the 2022-2023 Public Health and Emergency Services Program

Carried

7. **OTHER BUSINESS**

There were no items of other business.

8. **NEXT MEETING**

The next meeting will be held on Monday, November 13, 2023, at 1:00 p.m. in the Council Chamber, Regional Headquarters.

9. **ADJOURNMENT**

There being no further business, the meeting adjourned at 1:23 p.m.

Tim Whalen
Committee Chair

Kelly Lotimer
Legislative Coordinator

Ann-Marie Norio
Regional Clerk