1. CALL TO ORDER
   Committee Chair Rigby called the meeting to order at 1:07 p.m.

2. DISCLOSURES OF PECUNIARY INTEREST
   There were no disclosures of pecuniary interest.

3. PRESENTATIONS
   There were no presentations.

4. DELEGATIONS
   There were no delegations.

There being no objection, an Item of other business respecting the Consideration of Reimbursement for Expense (Agenda Item 7.1) was considered at this time.
7. OTHER BUSINESS

7.1 Consideration of Reimbursement for Expense

Committee considered a request for reimbursement of an expense outside of the Regional Council Expense Policy attached to these minutes as Correspondence Item AC-C 39-2018.

Moved by Councillor Whalen
Seconded by Councillor Redekop

That legal costs in the total amount of $6,823.45 requested for reimbursement (AC-C 39-2018) including accumulated interest, BE APPROVED pursuant to section 4.9(d) of the Regional Council Expense Policy; and

That staff BE DIRECTED to issue payment of $6,823.45 to Aird Berlis LLP.

Carried

5. ITEMS FOR CONSIDERATION

5.1 AC-C 17-2019

2018 Audited Consolidated Financial Statements

Beth Brens, Associate Director, Reporting and Analysis, and Trevor Ferguson, Partner, Deloitte, provided information respecting 2018 Audited Consolidated Financial Statements. Topics of the presentation included:

- Year-end Overview
- 2018 Audit Plan Highlights
- Presentation Reconciliation and Reconciliation of Surplus
- Statement of Financial Position
- Audit Findings Report
- Next Steps

Moved by Councillor Whalen
Seconded by Councillor Redekop

That Report AC-C 17-2019, dated May 6, 2019, respecting 2018 Audited Consolidated Financial Statements, BE RECEIVED and the following recommendations BE APPROVED:
1. That the audited consolidated financial statements of the Regional Municipality of Niagara (the “Niagara Region”), including the sinking fund financial statements and the trust fund financial statements, Appendix 2 of Report AC-C 17-2019, for the year ended December 31, 2018, **BE APPROVED**; and

2. That the audit findings report pertaining to the audited consolidated financial statement, Appendix 3 of Report AC-C 17-2019, of the Niagara Region for the year ended December 31, 2018 **BE RECEIVED** for information.

**Carried**

6. **CONSENT ITEMS FOR INFORMATION**

Moved by Councillor Whalen  
Seconded by Councillor Redekop

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

- AC-C 14-2019  
  Q2 2019 Follow-up Status of Internal Audit Recommendations

- AC-C 15-2019  
  Internal Audit Plan Progress Update Dashboard

- AC-C 18-2019  
  Niagara Regional Housing 2019 Draft Audited Financial Statements

**Carried**

8. **NEXT MEETING**

The next meeting will be held on Monday, June 24, 2019 at 1:00 p.m. in the Council Chamber.

9. **ADJOURNMENT**

There being no further business, the meeting adjourned at 1:51 p.m.

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Tim Rigby  
Committee Chair

Matthew Trennum  
Deputy Regional Clerk

Ann-Marie Norio  
Regional Clerk