

ST. JOHN'S

Minutes of Audit and Accountability Standing Committee

March 4, 2020

12:00 p.m.

Conference Room A, 4th Floor City Hall

Present: Boyd Chislett, Citizen Representative - Chair
Mayor Danny Breen
Councillor Deanne Stapleton

Staff: Kevin Breen, City Manager
Derek Coffey, Deputy City Manager of Finance and Administration
Sean Janes, City Internal Auditor
Tanya Haywood, Deputy City Manager Community Services
Sean McGrath, Senior Internal Auditor
Shanna Fitzgerald, Legislative Assistant
Shelley Traverse, Manager of Financial Services

Others: Adam Fitzpatrick and Kelsie Montgomery of BDO Canada

1. CALL TO ORDER

2. PRESENTATIONS/DELEGATIONS

2.1 BDO Canada - Audit Planning Report

Adam Fitzpatrick and Kelsie Montgomery of BDO Canada were in attendance to present the audit planning report. They provided a snapshot summary and outlined the audit plan. The following was noted:

- BDO's overall audit strategy involves extensive partner and manager involvement in all aspects of the planning and execution of the audit and is based on their overall understanding of the City. They will perform a risk-based audit which allows focus of audit effort on higher

risk areas and other areas of concern for management and the City Council.

- The practice of testing controls in the Fall can improve efficiency. Testing controls will be reviewed by BDO.

3. APPROVAL OF THE AGENDA

3.1 Adoption of Agenda

Moved By Deanne Stapleton

Seconded By Danny Breen

That the agenda be adopted as presented.

MOTION CARRIED

4. ADOPTION OF THE MINUTES

4.1 Adoption of the Minutes - November 5, 2019

Moved By Danny Breen

Seconded By Deanne Stapleton

That the minutes of November 5, 2019 be adopted as presented.

MOTION CARRIED

5. BUSINESS ARISING FROM THE MINUTES

5.1 Summary of Outstanding Internal Audit Recommendations

The City Internal Auditor provided a summary of the outstanding internal audit recommendations to the Committee.

5.2 Status of Previously Issued Audit Reports

The City Internal Auditor provided an update on the status of previously issued audit reports.

6. NEW BUSINESS

6.1 Three-year Audit Plan (2020 – 2022)

The City Internal Auditor outlined the three-year audit plan. It was noted that Continuous Improvement are reviewing permitting processes.

Moved By Deanne Stapleton

Seconded By Danny Breen

That the three-year audit plan be approved.

MOTION CARRIED

6.2 Travel Authorization – IIA Canada National Conference

Moved By Deanne Stapleton

Seconded By Danny Breen

That the travel request for the City Internal Auditor to attend the IIA Canada National Conference in Calgary, Alberta from September 13-16, 2020 be approved.

MOTION CARRIED

6.3 Summary of 2019 Audit Activities

The above noted was considered for information.

7. IN CAMERA

7.1 St. John's Sports & Entertainment Investigation into Float Discrepancy Follow-up Report

7.2 Citizen Service Centre – Cash Handling Follow-up Summary Report

7.3 St. John's Transportation Commission – Cash Handling Follow-up Summary Report

7.4 Other Business

8. ADJOURNMENT

There being no further business, the meeting adjourned at 1:43 pm.

CHAIR, BOYD CHISLETT