



# AUDIT COMMITTEE AGENDA

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Audit Committee Meeting  
**Tuesday, January 17, 2017**  
Council Chamber, Tom Davies Square

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4:00 p.m. AUDIT COMMITTEE MEETING  
COUNCIL CHAMBER

Council and Committee Meetings are accessible. For more information regarding accessibility, please call 3-1-1 or email [clerks@greatersudbury.ca](mailto:clerks@greatersudbury.ca).

## **DECLARATIONS OF PECUNIARY INTEREST AND THE GENERAL NATURE THEREOF**

### **APPOINTMENT OF COMMITTEE CHAIR AND VICE-CHAIR**

1. Report dated December 14, 2016 from the Executive Director, Administrative Services/City Clerk regarding Appointment of Chair and Vice-Chair - Audit Committee. **3 - 4**  
**(RESOLUTION PREPARED)**

(Executive Director, Administrative Services/City Clerk, Caroline Hallsworth will call the meeting to order and preside until the Audit Committee Chair and Vice Chair have been appointed, at which time the newly appointed Chair will preside over the balance of the meeting.)

### **REGULAR AGENDA**

#### **MANAGERS' REPORTS**

- R-1. Report dated December 23, 2016 from the Auditor General regarding Audit Plan - 2017 to 2020. **5 - 14**  
**(RESOLUTION PREPARED)**

(This report outlines the Audit Plan for 2017 to 2020.)

#### **ADDENDUM**

**CIVIC PETITIONS**

**QUESTION PERIOD AND ANNOUNCEMENTS**

**NOTICES OF MOTION**

**ADJOURNMENT**

## Request for Decision

### Appointment of Chair and Vice-Chair - Audit Committee

Presented To:	Audit Committee
Presented:	Tuesday, Jan 17, 2017
Report Date	Wednesday, Dec 14, 2016
Type:	Appointment of Committee Chair and Vice-Chair

#### Resolution

THAT the City of Greater Sudbury appoints Councillor \_\_\_\_\_ as Chair and Councillor \_\_\_\_\_ as Vice-Chair of the Audit Committee for the term ending December 31, 2017.

#### Finance Implications

Funding for the remuneration of the Chair is provided for within the operating budget.

#### Background

This report sets out the procedure for the election by the Committee of the Chair and Vice-Chair of the Audit Committee for the term ending December 31, 2017.

The Procedure By-law provides that a Member of the Committee shall be appointed annually by the Committee to serve as Chair of the Audit Committee. As well, a Vice-Chair is appointed annually.

The above appointments need only be confirmed by resolution.

#### Remuneration

The Chair of the Audit Committee is paid \$2,061.65 per annum.

#### Selection

The selection of the Chair and Vice-Chair is to be conducted in accordance with Articles 33 and 37 of the Procedure By-law.

Council's procedure requires that in the event more than one (1) candidate is nominated for either the Chair or Vice-Chair's position, a simultaneous recorded vote shall be used to select the Chair and Vice-Chair.

It is always in order for a Member of Council to nominate themselves and to vote for themselves. Under

**Signed By**

**Report Prepared By**  
 Brigitte Sobush  
 Deputy City Clerk  
*Digitally Signed Dec 14, 16*

**Recommended by the Department**  
 Caroline Hallsworth  
 Executive Director, Legislative Services/City Clerk  
*Digitally Signed Dec 15, 16*

**Recommended by the C.A.O.**  
 Ed Archer  
 Chief Administrative Officer  
*Digitally Signed Dec 15, 16*

*Robert's Rules of Order* a nomination does not need a second.

Once the successful candidates have been selected, a recommendation will be introduced.

## Request for Decision

### Audit Plan - 2017 to 2020

Presented To:	Audit Committee
Presented:	Tuesday, Jan 17, 2017
Report Date	Friday, Dec 23, 2016
Type:	Managers' Reports

### Resolution

THAT the City of Greater Sudbury receives the report dated December 23, 2016 from the Auditor General's Office;

AND THAT the City of Greater Sudbury approves the Audit Plan for 2017 to 2020 as outlined in the report dated December 23, 2016 from the Auditor General's Office.

See attached report.

#### Signed By

**Auditor General**  
Ron Foster  
Auditor General  
*Digitally Signed Dec 23, 16*



## **Request for Decision Audit Plan for 2017 to 2020**

Presented To:	Audit Committee
Presented:	Tuesday, Jan 17, 2017
Report Date:	Friday, Dec 23, 2016
Type:	Manager's Report

### **Resolution**

THAT the Audit Committee receive the report dated December 23, 2016 from the Auditor General's Office and recommend that Council approve the attached Audit Plan for 2017 to 2020.

### **Financial Impact**

The recommendation in this report has no direct financial impact. Indirectly, the effect of implementing recommendations resulting from the audits contemplated in this report has the potential to reduce the corporation's net costs and/or enhance service effectiveness.

### **The Audit Planning Context**

The Auditor General reports to Audit Committee and is responsible for assisting the Council in holding itself and its administrators accountable for the quality of stewardship over public funds and for achievement of value for money in municipal operations. By-law 2015-217 sets out a number of provisions related to the preparation of the annual audit plan, including:

1. The Auditor General shall submit an annual audit plan for the next following year to the Audit Committee for information by December 31<sup>st</sup> of each year;
2. The Auditor General may, at his discretion, prepare a longer-term audit plan for submission to Audit Committee;
3. No deletions or amendments to the annual audit plan shall be made except by the Auditor General; and
4. Despite subsection (3) the Auditor General may, if requested by the Audit Committee or a board of Directors, audit and report on additional matters. The audit plan before Council allocates time to requests from Audit Committee for the Auditor General's Office to review reports to Committee or Council.

# Audit Plan for 2017 to 2020

Auditor General's Office

December 23, 2016

# Overview

- Mandate of the Auditor General's Office
- Audit Planning Process
- Audit Plans for 2017 to 2020



## Mandate of the Auditor General's Office

- The Auditor General “reports to council and is responsible for assisting the council in holding itself and its administrators accountable for the quality of stewardship over public funds and for achievement of value for money in municipal operations.”
- The Auditor General's Office plans, conducts, evaluates and monitors the results of financial, compliance and performance audits (except the annual attest audit) of all programs, activities and functions of all City departments, agencies, boards, commissions and corporations, and the offices of the Mayor and members of Council.

## Audit Planning Process

- The Auditor General prepares an annual work plan for approval by the Audit Committee and Council.
- The Auditor General's plans are risk-based and incorporate input from Council and the Executive Leadership Team.
- The 4-Year Audit Plan proposed covers the major risks within the City.
- As outlined within By-law 2015-217, no deletions or amendments can be made to the plan except by the Auditor General.
- Subject to the provision of appropriate funding, the Auditor General may, if requested by Audit Committee and Council or a Board of Directors, audit additional matters.

2017	Audit Project Title Compliance (C), Performance (P), Financial (F)	AG Days	Staff Days	Contract Days	Total Days
2017.1	Enterprise Risk Management	35	25		60
2017.2	Greater Sudbury Police Services Board GRC Audit	10	10		20
2017.3	Greater Sudbury Dev Corp Board GRC Audit	10	10		20
2017.4	Greater Sudbury Housing Corporation GRC Audit	10	10		20
2017.5	Large Tender Audit (C, P, F)	15	35		50
2017.6	Capital Budgeting Process Audit (P)	45	15		60
2017.7	Facilities Management VFM Audit (C, P, F)	25	55		80
2017.8	Fire & Paramedic Services VFM Audit (C, P, F)	10	10	15	35
	Review of Complaints	20	20		40
	Review of Reports to Council	10	0		10
	Annual Report to Council	2.5	7.5		10
	Annual Risk Assessment & Audit Plan	7.5	2.5		10
	Total Days Assigned to Audits	200	200	15	415

2018	Audit Project Title Compliance (C), Performance (P), Financial (F)	AG Days	Staff Days	Contract Days	Total Days
2018.1	Enterprise Risk Management	30	30		60
2018.2	Greater Sudbury Utilities Inc. GRC Audit	15	5		20
2018.3	Sudbury Airport CDC GRC Audit	15	5		20
2018.4	Human Resources VFM Audit (C,P, F)	40	40	5.0	85
2018.5	Engineering Services VFM Audit (C, P, F)	35	45	2.5	82.5
2018.6	Water and Wastewater VFM Audit (C, P, F)	35	45	2.5	82.5
	Review of Complaints	10	20		30
	Review of Reports to Council	10	0		10
	Annual Report to Council	2.5	7.5		10
	Annual Risk Assessment & Audit Plan	7.5	2.5		10
	Total Days Assigned to Audits	200	200	10	410

2019	Audit Project Title Compliance (C), Performance (P), Financial (F)	AG Days	Staff Days	Contract Days	Total Days
2019.1	Enterprise Risk Management	20	20		40
2019.2	Greater Sudbury Library Board GRC Audit	10	10		20
2019.3	Pioneer Manor GRC Audit	10	10		20
2019.4	S&D Board of Health GRC Audit	10	10		20
2019.5	IT Governance Audit (C, P)	20	20		40
2019.6	Roads Design Follow-Up Audit (C, P, F)	20	20	2.5	42.5
2019.7	Winter Maintenance VFM Audit (C,P, F)	40	40		80
2019.8	Transit Services VFM Audit (C,P, F)	40	40	2.5	82.5
	Review of Complaints	10	20		30
	Review of Reports to Council	10	0		10
	Annual Report to Council	2.5	7.5		10
	Annual Risk Assessment & Audit Plan	7.5	2.5	2.5	12.5
	Annual Quality Assurance Review	0	0	5.0	5
	Total Days Assigned to Audits	200	200	12.5	412.5

2020	Audit Project Title Compliance (C), Performance (P), Financial (F)	AG Days	Staff Days	Contract Days	Total Days
2020.1	Enterprise Risk Management	20	20		40
2020.2	S&D Board of Health GRC Audit	10	10		20
2020.3	Nickel District Conservation Authority GRC Audit	10	10		20
2020.4	Downtown BIA GRC Audit	10	10		20
2020.5	Environmental Services Follow Up Audit (C,P, F)	30	35		65
2020.6	Fleet Services VFM Audit (C,P, F)	45	45		90
2020.7	Recreation Services VFM Audit (C,P, F)	45	40		85
	Review of Complaints	10	20		30
	Review of Reports to Council	10	0		10
	Annual Report to Council	2.5	7.5		10
	Annual Risk Assessment & Audit Plan	7.5	2.5		10
	Total Days Assigned to Audits	200	200	0	400



# City of Greater Sudbury Charter

**WHEREAS** Municipalities are governed by the Ontario Municipal Act, 2001;

**AND WHEREAS** the City of Greater Sudbury has established Vision, Mission and Values that give direction to staff and City Councillors;

**AND WHEREAS** City Council and its associated boards are guided by a Code of Ethics, as outlined in Appendix B of the City of Greater Sudbury's Procedure Bylaw, most recently updated in 2011;

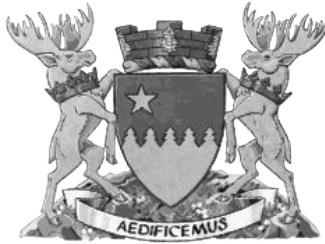
**AND WHEREAS** the City of Greater Sudbury official motto is "Come, Let Us Build Together," and was chosen to celebrate our city's diversity and inspire collective effort and inclusion;

**THEREFORE BE IT RESOLVED THAT** Council for the City of Greater Sudbury approves, adopts and signs the following City of Greater Sudbury Charter to complement these guiding principles:

**As Members of Council, we hereby acknowledge** the privilege to be elected to the City of Greater Sudbury Council for the 2014-2018 term of office. During this time, we pledge to always represent the citizens and to work together always in the interest of the City of Greater Sudbury.

**Accordingly, we commit to:**

- Perform our roles, as defined in the Ontario Municipal Act (2001), the City's bylaws and City policies;
- Act with transparency, openness, accountability and dedication to our citizens, consistent with the City's Vision, Mission and Values and the City official motto;
- Follow the Code of Ethical Conduct for Members of Council, and all City policies that apply to Members of Council;
- Act today in the interest of tomorrow, by being responsible stewards of the City, including its finances, assets, services, public places, and the natural environment;
- Manage the resources in our trust efficiently, prudently, responsibly and to the best of our ability;
- Build a climate of trust, openness and transparency that sets a standard for all the City's goals and objectives;
- Always act with respect for all Council and for all persons who come before us;
- Ensure citizen engagement is encouraged and promoted;
- Advocate for economic development, encouraging innovation, productivity and job creation;
- Inspire cultural growth by promoting sports, film, the arts, music, theatre and architectural excellence;
- Respect our historical and natural heritage by protecting and preserving important buildings, landmarks, landscapes, lakes and water bodies;
- Promote unity through diversity as a characteristic of Greater Sudbury citizenship;
- Become civic and regional leaders by encouraging the sharing of ideas, knowledge and experience;
- Work towards achieving the best possible quality of life and standard of living for all Greater Sudbury residents;



# Charte de la Ville du Grand Sudbury

**ATTENDU QUE** les municipalités sont régies par la Loi de 2001 sur les municipalités (Ontario);

**ATTENDU QUE** la Ville du Grand Sudbury a élaboré une vision, une mission et des valeurs qui guident le personnel et les conseillers municipaux;

**ATTENDU QUE** le Conseil municipal et ses conseils sont guidés par un code d'éthique, comme l'indique l'annexe B du Règlement de procédure de la Ville du Grand Sudbury dont la dernière version date de 2011;

**ATTENDU QUE** la devise officielle de la Ville du Grand Sudbury, « Ensemble, bâtissons notre avenir », a été choisie afin de célébrer la diversité de notre municipalité ainsi que d'inspirer un effort collectif et l'inclusion;

**QU'IL SOIT RÉSOLU QUE** le Conseil de la Ville du Grand Sudbury approuve et adopte la charte suivante de la Ville du Grand Sudbury, qui sert de complément à ces principes directeurs, et qu'il y appose sa signature:

**À titre de membres du Conseil**, nous reconnaissons par la présente le privilège d'être élus au Conseil du Grand Sudbury pour le mandat de 2014-2018. Durant cette période, nous promettons de toujours représenter les citoyens et de travailler ensemble, sans cesse dans l'intérêt de la Ville du Grand Sudbury.

**Par conséquent, nous nous engageons à :**

- assumer nos rôles tels qu'ils sont définis dans la Loi de 2001 sur les municipalités, les règlements et les politiques de la Ville;
- faire preuve de transparence, d'ouverture, de responsabilité et de dévouement envers les citoyens, conformément à la vision, à la mission et aux valeurs ainsi qu'à la devise officielle de la municipalité;
- suivre le Code d'éthique des membres du Conseil et toutes les politiques de la municipalité qui s'appliquent à eux;
- agir aujourd'hui pour demain en étant des intendants responsables de la municipalité, y compris de ses finances, biens, services, endroits publics et du milieu naturel;
- gérer les ressources qui nous sont confiées de façon efficiente, prudente, responsable et de notre mieux;
- créer un climat de confiance, d'ouverture et de transparence qui établit une norme pour tous les objectifs de la municipalité;
- agir sans cesse en respectant tous les membres du Conseil et les gens se présentant devant eux;
- veiller à ce qu'on encourage et favorise l'engagement des citoyens;
- plaider pour le développement économique, à encourager l'innovation, la productivité et la création d'emplois;
- être une source d'inspiration pour la croissance culturelle en faisant la promotion de l'excellence dans les domaines du sport, du cinéma, des arts, de la musique, du théâtre et de l'architecture;
- respecter notre patrimoine historique et naturel en protégeant et en préservant les édifices, les lieux d'intérêt, les paysages, les lacs et les plans d'eau d'importance;
- favoriser l'unité par la diversité en tant que caractéristique de la citoyenneté au Grand Sudbury;
- devenir des chefs de file municipaux et régionaux en favorisant les échanges d'idées, de connaissances et concernant l'expérience;
- viser l'atteinte de la meilleure qualité et du meilleur niveau de vie possible pour tous les résidents du Grand Sudbury.