



AUDIT COMMITTEE AGENDA

Audit Committee Meeting
Tuesday, January 16, 2018
Tom Davies Square

COUNCILLOR DEB MCINTOSH, CHAIR

Mike Jakubo, Vice-Chair

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

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DECLARATIONS OF PECUNIARY INTEREST AND THE GENERAL NATURE THEREOF

APPOINTMENT OF COMMITTEE CHAIR AND VICE-CHAIR

Report dated December 11, 2017 from the General Manager of Corporate Services regarding Appointment of Chair and Vice-Chair - Audit Committee.

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(RESOLUTION PREPARED)

(The current Chair of the Audit Committee 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 21, 2017 from the Auditor General regarding Audit Plans for 2018 to 2020.

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(RESOLUTION PREPARED)

(This report outlines the Audit Plans for 2018 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 16, 2018
Report Date	Monday, Dec 11, 2017
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 November 30, 2018.

Relationship to the Strategic Plan / Health Impact Assessment

This report refers to operational matters.

Report Summary

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 November 30, 2018.

Financial Implications

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

Signed By

Report Prepared By

Brigitte Sobush
Manager, Clerk's Services/Deputy City Clerk
Digitally Signed Dec 11, 17

Division Review

Eric Labelle
City Solicitor and Clerk
Digitally Signed Dec 15, 17

Financial Implications

Jim Lister
Manager of Financial Planning and Budgeting
Digitally Signed Dec 20, 17

Recommended by the Department

Kevin Fowke
General Manager of Corporate Services
Digitally Signed Dec 20, 17

Recommended by the C.A.O.

Ed Archer
Chief Administrative Officer
Digitally Signed Dec 21, 17

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 November 30, 2018.

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 \$2,091.55 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.

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

Resources Cited

Council Procedure By-law 2011-235: <https://www.greatersudbury.ca/city-hall/by-laws/#frb>

Request for Decision

Audit Plans for 2018 to 2020

Presented To:	Audit Committee
Presented:	Tuesday, Jan 16, 2018
Report Date	Thursday, Dec 21, 2017
Type:	Managers' Reports

Resolution

THAT the City of Greater Sudbury approves the Audit Plans for 2018 to 2020 as outlined in the report entitled "Audit Plans for 2018 to 2020", from the Auditor General, presented at the Audit Committee meeting on January 16, 2018.

Signed By

Auditor General
Ron Foster
Auditor General
Digitally Signed Dec 21, 17

Relationship to the Strategic Plan / Health Impact Assessment

The Auditor General's Office supports the strategic planning pillar of responsive, fiscally prudent, open governance by providing a focus on openness, transparency and accountability.

Report Summary

The public expects municipal government to be open, transparent and accountable. 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. To fulfill this responsibility, the Auditor General submits a multi-year audit plan to Audit Committee in accordance with By-law 2015-217.

Financial Implications

There are no direct financial implications associated with this report.

Audit Plans for 2018 to 2020



Presented To:	Audit Committee
Presented:	Tuesday, Jan 16, 2018
Report Date:	Thursday, Dec 21, 2017
Type:	Manager's Report

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 31st 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, subject to the provision of additional funding.

Attachment 1 of this report contains the audit plans for 2018 to 2020.

Attachment 1

Audit Plans for 2018 to 2020

Auditor General's Office

December 21, 2017

Overview

- Mandate of the Auditor General's Office
- Audit Planning Process
- Audit Plans for 2018 to 2020
- Audits Completed in 2016 and 2017

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

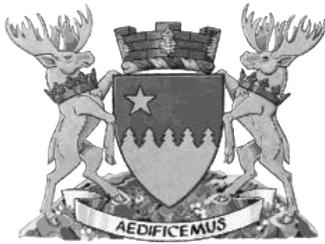
- The Auditor General prepares an annual work plan for approval by the Audit Committee and Council.
- The Auditor General's plans are risk-based and incorporate input from Audit Committee and the Executive Leadership Team.
- The 3-Year Audit Plan proposed covers the major risks within the City.
- As 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 audit additional matters if requested by Audit Committee and Council or a Board of Directors.

2018	Audit Project Title: Governance (G), Risk (R), Compliance (C), Performance (P), Financial (F)	AG Days	Staff Days	Contract Days	Total Days
2017	Audits Carried Forward from 2017	7.5	12.5		20
2018.1	Enterprise Risk Management	52.5	35	2.5	90
2018.2	Greater Sudbury Utilities Inc. Audit (G,R,C)	7.5	0	2.5	10
2018.3	Committee of Mgmt Pioneer Manor Audit (G,R,C)	7.5	0	2.5	10
2018.4	Downtown Sudbury BIA Bd of Mgmt Audit (G,R,C)	2.5	0	7.5	10
2018.5	Community Grants Process Audit (C,P, F)	5	10		15
2018.6	Growth & Infrastructure Procurement Audit (C,P, F)	40	55		95
2018.7	Roads Maintenance VFM Audit (C,P,F)	35	60		95
	Investigations	20	20		40
	Review of Reports to Council	10	0		10
	Annual Report to Council	5	5		10
	Annual Risk Assessment & Audit Plan	7.5	2.5		10
	Total Days Assigned to Audits	200	200	15	415

2019	Audit Project Title: Governance (G), Risk (R), Compliance (C), Performance (P), Financial (F)	AG Days	Staff Days	Contract Days	Total Days
2018	Audits Carried Forward from 2018	7.5	12.5		20
2019.1	Enterprise Risk Management	30	30		60
2019.2	Greater Sudbury Library Board Audit (G,R,C)	7.5	0	2.5	10
2019.3	S&D Board of Health Audit (G,R,C)	7.5	0	2.5	10
2019.4	Sudbury Airport CDC Audit (G,R,C)	7.5	0	2.5	10
2019.5	WWW VFM Audit (C,P, F)	20	60		80
2019.6	Compensation Management Audit (C,P, F)	55	15		70
2019.7	Contract Management Audit (C,P,F)	27.5	47.5		75
	Investigations	15	25		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
	Annual Quality Assurance Review	2.5	0	2.5	5
	Total Days Assigned to Audits	200	200	10	410

2020	Audit Project Title: Governance (G), Risk (R), Compliance (C), Performance (P), Financial (F)	AG Days	Staff Days	Contract Days	Total Days
2019	Audits Carried Forward from 2019	7.5	12.5		20
2020.1	Enterprise Risk Management	15	15		30
2020.2	Flour Mill BIA Board of Management Audit (G,R,C)	7.5	0	2.5	10
2020.3	Nickel District Conservation Authority Audit (G,R,C)	7.5	0	2.5	10
2020.4	Cash Controls Audit (C,P,F)	5	30		35
2020.5	Transit VFM Audit (C,P,F)	20	70		90
2020.6	Economic Development VFM Audit (C,P,F)	57.5	32.5		90
2020.7	IT Governance Audit (C,P,F)	40	10		50
	Investigations	20	20		40
	Review of Reports to Council	10	0		10
	Annual Report to Council	5	5		10
	Annual Risk Assessment & Audit Plan	5	5		10
	Total Days Assigned to Audits	200	200	5	405

AUDIT INITIATIVES	2017	2016
Vendor Audit		FINAL
Long-Term Financial Planning Process		FINAL
Risk Management Process	FINAL	DRAFT
Fire Services	FINAL	DRAFT
Paramedic Services	FINAL	DRAFT
Capital Budgeting Process	FINAL	
Greater Sudbury Police Services Board	DRAFT	
Greater Sudbury Community Dev Corporation	DRAFT	
Greater Sudbury Housing Corporation	DRAFT	
Purchasing Services	DRAFT	
Facilities Maintenance	FIELDWORK	
Enterprise Risk Management	PILOT	



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;

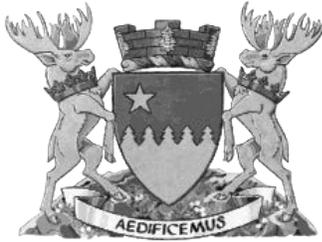
AND WHEREAS the City of Greater Sudbury official motto is "Come, Let Us Build Together," and was chosen to celebrate our city's diversity and inspire collective effort and inclusion;

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.