



**AUDIT COMMITTEE
MINUTES
MARCH 9, 2022**

PRESENT: Councillor Paul Russell, Chair
Councillor Cathy Deagle Gammon, Vice-Chair
Councillor David Hendsbee
Councillor Trish Purdy
Councillor Shawn Cleary
Councillor Kathryn Morse
Claude Carter
Caroline Duchesne

REGRETS: Mayor Savage

STAFF: Jerry Blackwood, Executive Director of Finance & Asset Management/Chief
Financial Officer
John Traves, Municipal Solicitor
Annie Sherry, Legislative Assistant
Simon Ross-Siegel Legislative Assistant

The following does not represent a verbatim record of the proceedings of this meeting.

*The agenda, reports, supporting documents, information items circulated, and video (if available) are
online at halifax.ca.*

The meeting was called to order at 10:03 a.m. and adjourned at 11:01 a.m.

1. CALL TO ORDER AND LAND ACKNOWLEDGEMENT

The Chair called the meeting to order at 10:03 a.m. and acknowledged that the meeting took place in the traditional and ancestral territory of the Mi'kmaq people, and that we are all treaty people.

2. APPROVAL OF THE MINUTES – July 21, 2021

MOVED by Councillor Deagle Gammon, seconded by Councillor Cleary

THAT the minutes of July 21, 2021 be approved as circulated.

MOTION PUT AND PASSED.

3. APPROVAL OF THE ORDER OF BUSINESS AND APPROVAL OF ADDITIONS AND DELETIONS

Additions: None

Deletions: None

MOVED by Councillor Cleary, seconded by Councillor Morse

THAT the agenda be approved as presented.

MOTION PUT AND PASSED.

4. CALL FOR DECLARATION OF CONFLICT OF INTERESTS – NONE

5. Audit of the Consolidated Financial Statements of HRM, March 31, 2022

The following was before Audit Committee:

- Staff recommendation report dated February 28, 2022
- Presentation dated February 10, 2022

MOVED by Councillor Cleary, seconded by Councillor Purdy

THAT the Audit Committee approve the attached Audit Planning report for the year end audit of HRM's consolidated financial statements, General Rate Surplus statements, and Miscellaneous Trust Funds statements as prepared by the Municipal Auditor (KPMG).

Carey Blair, Lead Audit Engagement Partner gave a presentation on the Audit of the Consolidated Financial Statements of HRM, March 31, 2022 and responded to questions of clarification from Audit Committee regarding the scope of the audit, the impact of the Auditor General's reports on KPMG's annual audit, and frameworks for key risks and controls.

David Harley, Manager of Accounting & Financial Reporting, and Jerry Blackwood, Executive Director of Finance & Asset Management/Chief Financial Officer, responded to questions of clarification from Audit Committee.

MOTION PUT AND PASSED.

6. IN CAMERA (IN PRIVATE)

6.1 In Camera (In Private) Minutes – June 26, 2019 and July 21, 2021

MOVED by Councillor Hendsbee, seconded by Councillor Cleary

THAT the In Camera (In Private) minutes of June 26, 2019 and July 21, 2021 be approved as circulated.

MOTION PUT AND PASSED.

7. DATE OF NEXT MEETING – TBD

8. ADJOURNMENT

The meeting was adjourned at 11:01 a.m.

Annie Sherry
Legislative Assistant