



**AUDIT AND FINANCE STANDING COMMITTEE  
DRAFT MINUTES  
July 17, 2024**

**PRESENT:** Councillor Paul Russell, Chair  
Deputy Mayor Cathy Deagle Gammon, Vice Chair  
Councillor Shawn Cleary  
Councillor Iona Stoddard  
Mayor Mike Savage, Ex-Officio

**REGRETS:** Councillor David Hendsbee  
Councillor Pam Lovelace

**OTHERS PRESENT:** Councillor Kathryn Morse

**STAFF:** Cathie O'Toole, Chief Administrative Officer  
John Traves, K.C., CD, Executive Director of Legal & Legislative Services  
/Municipal Solicitor/Chief Governance Officer  
Dorothy Maponga, Legislative Assistant

*These minutes are considered draft and will require approval by Audit and Finance Standing Committee at a future meeting.*

*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](http://halifax.ca).*

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**Audit and Finance Standing Committee  
Draft Minutes  
July 17, 2024**

*The meeting was called to order at 10:01 a.m. and the Standing Committee adjourned at 10:51 a.m.*

## **1. CALL TO ORDER AND LAND ACKNOWLEDGEMENT**

The Chair called the meeting to order at 10:01 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 MINUTES – June 19, 2024**

MOVED by Mayor Savage, seconded by Deputy Mayor Deagle Gammon

**THAT the minutes of June 19, 2024 be approved as circulated.**

**MOTION PUT AND PASSED.**

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

MOVED by Councillor Stoddard, seconded by Mayor Savage

Additions: None

Deletions: None

**THAT the agenda be approved as presented.**

**MOTION PUT AND PASSED.**

## **4. BUSINESS ARISING OUT OF THE MINUTES – NONE**

## **5. CALL FOR DECLARATION OF CONFLICT OF INTERESTS – NONE**

## **6. MOTIONS OF RECONSIDERATION – NONE**

## **7. MOTIONS OF RESCISSION – NONE**

## **8. CONSIDERATION OF DEFERRED BUSINESS – NONE**

## **9. NOTICES OF TABLED MATTERS – NONE**

## **10. CORRESPONDENCE, PETITIONS & DELEGATIONS**

### **10.1 Correspondence - None**

### **10.2 Petitions – None**

### **10.3 Presentation – None**

## **11. PUBLIC PARTICIPATION**

**Colin May, Dartmouth** questioned the delay in the release of the audited financial statements of the recently concluded fiscal year. May emphasized that there was need for an explanation from Halifax Regional Municipality (HRM) on the reasons for the delay.

Cathie O'Toole, Chief Administrative Officer highlighted that the audited financial statements were to be presented at the next meeting of the Audit Committee. O'Toole noted that HRM had to receive financial statements from other entities that HRM was responsible for consolidating including Halifax Water. They added that provincial legislation required municipalities to complete their audits of financial statements by September 30<sup>th</sup>.

## **12. INFORMATION ITEMS BROUGHT FORWARD – NONE**

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### **13. REPORTS**

#### **13.1 AUDITOR GENERAL**

##### **13.1.1 Management of Business Continuity Audit**

The following was before the Standing Committee:

- Auditor General report dated July 17, 2024
- Presentation dated July 17, 2024

Andrew Atherton, Auditor General gave a presentation.

##### **13.1.2 Enterprise Risk Management Audit**

The following was before the Standing Committee:

- Auditor General report dated July 17, 2024
- Presentation dated July 17, 2024

Andrew Atherton, Auditor General gave a presentation and responded to questions of clarification from the Standing Committee.

Cathie O'Toole, Chief Administrative Officer noted that the business continuity plans, and operational risk registers were ongoing. They highlighted that the updated municipal services catalogue included an inventory of municipal services, which was a tool to help manage business continuity and enterprise risk. O'Toole added that risk was currently mitigated through accountability structures, organizational hierarchy, functional job descriptions and governance structures. They noted the improvements in enterprise risk management and spoke on insurance claims and ratings. O'Toole responded to questions of clarification from the Standing Committee.

MOVED by Deputy Mayor Deagle Gammon, seconded by Mayor Savage

**THAT the Audit and Finance Standing Committee request the Chief Administrative Officer develop an action plan to address the recommendations from the Management of Business Continuity Audit and Enterprise Risk Management Audit and report back to the Audit and Finance Standing Committee in three months.**

**MOTION PUT AND PASSED.**

#### **13.2 STAFF**

##### **13.2.1 Administrative Order 10, Partial Tax Exemption Administrative Order and *Land Titles Clarification Act* Tax Relief**

The following was before the Standing Committee:

- Staff report date June 25, 2024

MOVED by Councillor Stoddard, seconded by Mayor Savage

**THAT the Audit and Finance Standing Committee recommend that Halifax Regional Council:**

- 1. Discharge the property taxes owed by Applicant 1 (as defined in the staff report dated June 25, 2024) for a total amount of \$17,445.59;**
- 2. Discharge the property taxes owed by Applicant 2 (as defined in the staff report dated June 25, 2024) for a total amount of \$25,325.03; and**
- 3. Discharge the property taxes owed by Applicant 3 (as defined in the staff report dated June 25, 2024) for a total amount of \$25,447.07.**

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**MOTION PUT AND PASSED.**

**13.3 GRANTS COMMITTEE – NONE**

**13.4 MEMBERS OF STANDING COMMITTEE – NONE**

**14. MOTIONS - NONE**

**15. IN CAMERA (IN PRIVATE) – NONE**

**16. ADDED ITEMS – NONE**

**17. NOTICES OF MOTION - NONE**

**18. DATE OF NEXT MEETING – August 21, 2024**

**19. ADJOURNMENT**

The meeting adjourned at 10:51 a.m.

Dorothy Maponga  
Legislative Assistant