



**AUDIT COMMITTEE
DRAFT MINUTES
April 15, 2026**

PRESENT: Councillor Cathy Deagle Gammon, Chair
Councillor Jean St-Amand, Vice Chair
Councillor David Hendsbee
Councillor Shawn Cleary
Councillor Kathryn Morse
Councillor Billy Gillis
Shweta Sharma
Taiwo Lawal

STAFF: Dave Harley, Director of Financial Management and Operations
Chris Giddens, Solicitor
Dorothy Maponga, Legislative Assistant

These minutes are considered draft and will require approval by Audit 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.

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**Audit Committee
Draft Minutes
April 15, 2026**

1. CALL TO ORDER AND LAND ACKNOWLEDGEMENT

The Chair called the meeting to order at 10:00 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 – September 17, 2025

MOVED by Councillor Gillis, seconded by Councillor St-Amand

THAT the minutes of September 17, 2025 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 St-Amand, seconded by Councillor Gillis

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, 2026

The following was before the Committee:

- Staff report dated March 19, 2026
- Presentation dated April 15, 2026

Paul Janes, Lead Auditor, KPMG gave a presentation.

MOVED by Councillor Morse, seconded by Councillor Gillis

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).

Dave Harley, Director of Financial Management and Operations and Janes responded to questions of clarification from the Committee.

MOTION PUT AND PASSED.

6. IN CAMERA (IN PRIVATE)

6.1 In Camera (In Private) Minutes – September 17, 2025

This matter was dealt with in public.

MOVED by Councillor Gillis, seconded by Councillor St-Amand

THAT the In Camera (In Private) minutes of September 17, 2025 be approved as circulated.

MOTION PUT AND PASSED.

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7. DATE OF NEXT MEETING – To be Determined

8. ADJOURNMENT

The meeting adjourned at 10:23 a.m.

Dorothy Maponga
Legislative Assistant