



**AUDIT COMMITTEE  
MINUTES  
March 23, 2023**

PRESENT: Councillor Paul Russell, Chair  
Councillor Cathy Deagle Gammon, Vice Chair  
Councillor David Hendsbee  
Councillor Shawn Cleary  
Councillor Iona Stoddard  
Councillor Pam Lovelace  
Mayor Mike Savage, Ex Officio  
Taiwo Lawal

REGRETS: Caroline Duchesne

STAFF: Cathie O'Toole, Chief Administrative Officer  
Jerry Blackwood, Executive Director of Finance and Asset Management/Chief Financial Officer  
John Traves, K.C., CD, Executive Director of Legal & Legislative Services/Municipal Solicitor/  
Chief Governance Officer  
Annie Sherry, Legislative Assistant

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

*The agenda, reports, supporting documents, and information items circulated are online at [halifax.ca](http://halifax.ca).*

*The meeting was called to order at 1:33 p.m., and adjourned at 2:12 p.m.*

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

The Chair called the meeting to order at 1:33 p.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.

### **1.1 Introduction of Committee Members**

The Chair welcomed the newly appointed member of the Audit Committee, Taiwo Lawal, and facilitated roundtable introductions.

## **2. APPROVAL OF MINUTES – July 20, 2022**

MOVED by Mayor Savage, seconded by Councillor Stoddard

**THAT the minutes of July 20, 2022 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 Lovelace

**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, 2023**

The following was before the Committee:

- Staff report dated March 17, 2023
- Presentation dated March 23, 2023

Carey Blair, Lead Audit Partner, KPMG gave a presentation and responded to questions of clarification from the Committee regarding the scope and proposed areas of focus for the audit.

MOVED by Mayor Savage, seconded by Councillor Lovelace

**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).**

Blair responded to questions of clarification from the Committee regarding measures to safeguard against complacency throughout the audit.

**MOTION PUT AND PASSED.**

## **6. IN CAMERA (IN PRIVATE)**

### **6.1 In Camera (In Private) Minutes – July 20, 2022**

MOVED by Mayor Savage, seconded by Councillor Hendsbee

**THAT the In Camera (In Private) minutes of July 20, 2022 be approved as circulated.**

**MOTION PUT AND PASSED.**

**12. DATE OF NEXT MEETING – To be determined**

**13. ADJOURNMENT**

The meeting adjourned at 2:12 p.m.

Annie Sherry  
Legislative Assistant