

## Jurisdictional Scan - Audit Committee vs Committee of the Whole

## Attachment 1

City	Committee Title & Meeting Frequency	Description	Composition and Term Length	Qualification of Members
City of Brampton (Internal Audit)	Audit Committee, meets quarterly, or as required by the Chair	The Audit Committee enhances Council's oversight and stewardship responsibilities. It provides a focal point for improved communication between Council, the Internal and Statutory Auditors, and Management. It further strengthens the impartial, objective and independent review of management practices through the internal and statutory audit functions.	<ul style="list-style-type: none"> <li>Total size of Council is 10 Councillors and the Mayor</li> <li>There are currently 10 members on the Audit Committee</li> <li>Minimum of 5 Members of Council</li> <li>The Mayor is an ex-officio member</li> <li>Minimum of 1 to a maximum of 3 citizen members</li> <li>Concurrent with the term of Council, or until successors are appointed.</li> </ul>	<p><b>Elected Officials:</b></p> <ul style="list-style-type: none"> <li>Where feasible, a background in finance, audit, or accounting would provide the Committee with additional expertise.</li> </ul> <p><b>Citizen Member(s):</b></p> <ul style="list-style-type: none"> <li>Lives and/or operates a business in Brampton</li> <li>Has a professional Accounting designation with a minimum of 10 years experience</li> <li>Demonstrates skill in strategy and innovation</li> <li>Proficient in accounting and auditing</li> <li>Displays exceptional verbal, written, listening, teamwork and collaboration skills</li> </ul>
City of Mississauga (Internal Audit)	Audit Committee, meets at least 4 times a year, 3 during an election year. Additional meetings may be held at the call of the Chairperson or City Clerk.	The Audit Committee is a Standing Committee of Council which oversees the administrative systems regarding financial accounting, reporting, internal control, safeguarding of corporate assets, compliance with legal, ethical and regulatory requirements and the efficient and effective use of resources.	<ul style="list-style-type: none"> <li>Total size of Council is 11 Councillors and the Mayor</li> <li>The Audit Committee includes the Mayor and four members of Council who are appointed by Council.</li> <li>The term of office for the Audit Committee shall be concurrent with the term of Council, or until successor(s) are appointed.</li> <li>Council shall conduct a review of the appointments to the Audit Committee at the end of the second year of the term of Council to enable Council to determine if any changes to the appointments are desired.</li> </ul>	N/A
Peel Region (Internal Audit)	Audit and Risk Committee, meets at least three times each year, and at other times as needed, or at the call of the Audit and Risk Committee Chair.	Assist Regional Council and associated Boards and Agencies in the discharge of their governance, accountability and controllership responsibilities by advising that risks are being appropriately addressed through strong governance, a risk/control and compliance framework, appropriate stewardship and an effective internal audit activity.	<ul style="list-style-type: none"> <li>Total size of Council is 28 + Regional Chair</li> <li>The Audit Committee includes the Regional Chair (ex-officio member) and up to eight additional members including the Chair and Vice-Chair of the Enterprise Programs and Services Section of Regional Council, at least one Regional Councillor from each area municipality</li> <li>Up to two members of the public with expertise in the areas of technology and finance.</li> <li>The term of appointment for Regional Councillors is for a period of 24 months.</li> <li>The term of appointment for non-elected members is 48 months</li> </ul>	<p>Non-elected Members</p> <p>Eligibility:</p> <ul style="list-style-type: none"> <li>Be a resident or the owner or tenant of land in the Region of Peel.</li> <li>Have a professional accounting and/or information technology designation(s) with a minimum of 10 years' experience.</li> <li>Be independent of the internal or external auditors of the Region of Peel or of a municipality within the Region of Peel.</li> </ul> <p>The Prospective Candidate Cannot Be:</p> <ul style="list-style-type: none"> <li>An elected official of Regional Council or of the Council of a municipality in the Region of Peel.</li> <li>An employee of the Region of Peel or of a municipality in the Region of Peel.</li> <li>A current vendor or have any other business interest with the Region of Peel or of a municipality within the Region of Peel.</li> </ul> <p>Desired Competencies will include individuals with the following skill set:</p> <ul style="list-style-type: none"> <li>Financial expertise including accountants or auditors with an understanding of financial statements.</li> <li>An understanding of risk and financial controls.</li> <li>Information technology expertise or background including information management and information security.</li> <li>Professionals who in the course of their duties are required to adhere to codes or standards of their profession.</li> <li>A minimum of 10 years of professional experience in a complex organization.</li> <li>Excellent verbal, written, listening, teamwork, and collaboration skills.</li> <li>Experience working on a committee, task force or similar setting.</li> </ul>
York Region (Internal Audit)	Audit Committee, meets at least twice a year, with authority to convene additional meetings, as circumstances require.	To assist Regional Council in fulfilling its oversight responsibilities for the financial reporting process, the system of internal control, the audit process, and the Region's process for monitoring compliance with laws and regulations and the Code of Conduct	<ul style="list-style-type: none"> <li>Total size of Council is 21, which includes the Regional Chair</li> <li>The Audit Committee includes the Regional Chair (ex-officio) and at least three and no more than ten members of Regional Council.</li> <li>Current size is 9 + the Regional Chair</li> </ul>	N/A
City of Burlington (Internal Audit)	Audit Committee, meets at least 4 times a year and as required.	Matters relating to financial reporting, accounting policies and practices, risk management and internal control processes and systems; The annual financial statements; All external and internal audit matters, including selection of the external auditor, the annual audit of the city's financial statements and matters recommended by the external auditor and the internal auditor.	<ul style="list-style-type: none"> <li>Total size of Council is 6 Councillors and the Mayor</li> <li>Audit Committee includes up to 8 members:</li> <li>3 members of Council</li> <li>Mayor (ex-officio)</li> <li>Minimum of 2 and up to 4 Citizen Reps</li> <li>Council stipulates the appointment of Council members for a two to four year term, or until their successors are appointed</li> <li>Citizen Representatives shall be appointed at the discretion of Council, based on the term of office for council (four years), or until their successors are appointed.</li> </ul>	<p>Audit Committee members are independent, financially literate and have the skill to serve as effective audit committee members:</p> <ul style="list-style-type: none"> <li>General understanding of the City's major economic, operating and financial risks</li> <li>Broad awareness of the interrelationship of the City's operations and financial reporting</li> <li>Understand the difference between the oversight function of the Committee and decision-making function of management</li> <li>A willingness to challenge management when necessary</li> </ul>
City of Thunder Bay (Internal Audit)	Audit Committee, meets at least three times per year, with additional meetings at the call of the Chair.	The role of the Audit Committee is to provide oversight responsibilities for City Council and the ratepayers of the City of Thunder Bay relating to: <ul style="list-style-type: none"> <li>The financial reporting process;</li> <li>The system of internal control;</li> <li>The external audit process;</li> <li>The internal audit process;</li> <li>The City's process for monitoring compliance with laws and regulations.</li> </ul>	<ul style="list-style-type: none"> <li>Total size of Council is 12 Councillors and the Mayor</li> <li>The Audit Committee consists of 3 Members of Council and 2 Citizen Appointees</li> <li>Based on the term of office for council (four years), or until their successors are appointed.</li> </ul>	<p>To qualify for Appointment to the Audit Committee, the nominee should have the following qualifications:</p> <ul style="list-style-type: none"> <li>Appropriate academic qualifications in accounting and/or business management; and/or an equivalent combination of business experience and knowledge.</li> <li>At least one member shall have a professional accounting and/or an internal audit designation.</li> <li>Independence of judgment from, and no financial self-interest in, the Municipality.</li> <li>Must be a resident and/or property owner in the City of Thunder Bay or directly operate a business based in Thunder Bay.</li> </ul>

City	Committee Title & Meeting Frequency	Description	Composition and Term Length	Qualification of Members
City of Hamilton (Internal Audit)	Audit, Finance and Administration Committee, meets monthly	Reports and make recommendations to Council on matters relating to: Internal/external audits Oversight of internal control, financial reporting Human Resources - programs and services Programs related to Financial Planning and Policy, Treasury Services, Customer Service, Information Technology, Legislative Services, Records Management, Legal Services, Procurement and Risk Management Access & Equity	<ul style="list-style-type: none"> <li>Total size of Council is 15 Councillors and the Mayor</li> <li>The Audit Committee consists of 8 Councillors</li> </ul>	N/A
City of Barrie (Internal Audit)	Finance & Corporate Services Committee, scheduled to meet monthly but will cancel if there are not sufficient agenda items.	To study and report to the General Committee on matters referred to: Corporate sustaining matters including financial (capital and operating budgets, revenue and taxation, financial policies, procurement and audit functions), Legal, Real estate, Risk management, Information technology, Legislative, Court, Human resources, Accessibility, Health and wellness, Communications, History and archives, Corporate facility management, Licensing services, Intergovernmental, Service and community partner relations, Fire prevention, operations and training, Community emergency management, Recreation, Seniors, Youth, By-law enforcement services, Customer service.	<ul style="list-style-type: none"> <li>Total size of Council is 10 Councillors and the Mayor</li> <li>The Finance &amp; Corporate Services Committee consists of 5 Members of Council plus the Mayor who is an ex-officio member</li> </ul>	N/A
City of Toronto (Auditor General)	Audit Committee. The Audit Committee met 3 X in 2016 3 X in 2017 3 X in 2018 4 X in 2019	The Audit Committee is responsible for: <ul style="list-style-type: none"> <li>recommending the appointment of the City's external auditor</li> <li>recommending the appointment of an external auditor to conduct the annual audit of the Auditor General's office</li> <li>reviewing the annual external audit of the financial statements of the City and its agencies and corporations</li> <li>reviewing the annual external audit of the Auditor General's office</li> <li>reviewing the Auditor General's reports and audit plan</li> <li>conducting an annual review of the Auditor General's accomplishments</li> <li>making recommendations to Council on reports the Audit Committee considers</li> <li>reviewing performance audits and other reports of the Auditor General concerning City agencies and City corporations</li> </ul>	<ul style="list-style-type: none"> <li>Total size of Council is 26 Councillors and the Mayor</li> <li>The Audit Committee is comprised of 6 members appointed from the elected members of City Council</li> </ul>	N/A
City of Ottawa (Auditor General)	Audit Committee. Audit Committee met: 4 X in 2017 3 X in 2018 6 X in 2019	The Audit Committee is responsible for overseeing all audit matters and receiving the annual and ad hoc reports from the City's Auditor General. The Committee is responsible for both the external audit process as well as matters relating to the Office of the Auditor General.	<ul style="list-style-type: none"> <li>Total size of Council is 23 Councillors and the Mayor.</li> <li>Membership of the Audit Committee shall consist of Members of City Council and approved by City Council. The Mayor shall be an ex officio member of the Committee, which has 7 members.</li> </ul>	N/A
City of Greater Sudbury (Auditor General)	Audit Committee, met 6 times in 2018 and 6 times in 2019.	The Audit Committee hears presentations and receives correspondence and reports from the Auditor General and the City of Greater Sudbury's External Auditors.  The Audit Committee shall be responsible for the following objectives:  To review and approve the external auditors' annual work plan. To review the annual Audited Financial Statements and the annual Audit Findings Report and approve the external auditors' annual Audit Plan. To review the Auditor General's reports and annual work plan. To conduct an annual review of the Auditor General's office. To review matters included in the Auditor General's mandate. To study topics or issues referred to the Committee by Council resolution.	<ul style="list-style-type: none"> <li>Total size of Council is 12 Councillors and the Mayor</li> <li>The Audit Committee consists of 7 Councillors including Chair and Vice Chair</li> </ul>	N/A