



**AUDIT AND FINANCE STANDING COMMITTEE
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

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 10:01 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 30th.

12. INFORMATION ITEMS BROUGHT FORWARD – NONE

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.**

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