



Audit Committee

Minutes

Date: December 3, 2025
Time: 3:30 pm
Location: Council Chambers, City Hall, second floor

Members Present: Councillor Lisa Kearns (Chair)
Councillor Paul Sharman
Michael Di Iulio
Kartik Gupta
Mathew Moore
Mayor Marianne Meed Ward

Member Regrets: Etienne Durafour

Staff Present: Curt Benson, Chief Administrative Officer
Craig Millar, Chief Financial Officer
Leah Bortolotti, Head of Corporate Affairs
Maciej Jurczyk, City Auditor
Richard Bellemare, Specialist, Digital Communications
Suzanne Gillies, Committee Clerk

1. Call to Order

The Chair called the meeting to order.

2. Land Acknowledgement

The Chair read the Land Acknowledgement.

3. Approval of the Agenda

Moved by: Michael Di Iulio

Approve the agenda as presented.

CARRIED

4. Declarations of Interest

None

5. Delegations

- 5.1 Zohair Khan, Burlington Aquatic Devilrays spoke to motion memorandum regarding audit of space allocation for competitive swimming (COW-15-25)

6. Presentations

None

7. Consent Items

- 7.1 Status of Management Action Plans (AUD-11-25)

Moved by: Mathew Moore

Receive for information office of the city auditor report AUD-11-25 regarding status of Management Action Plans for Q4 2025 attached as Appendix A and Confidential Appendix B.

CARRIED

- 7.2 Quarterly dashboard for the office of the city auditor (AUD-12-25)

Moved by: Mathew Moore

Receive for information office of the city auditor report AUD-12-25 regarding quarterly dashboard for the office of the city auditor as of Q4 2025 attached as Appendix A.

CARRIED

- 7.3 Whistleblower Policy & Program update (AUD-15-25)

Moved by: Mathew Moore

Receive for information office of the city auditor report AUD-15-25 regarding an update about the Whistleblower Policy & Program identified in the 2025 Annual Audit Plan.

CARRIED

- 7.4 Financial highlights for the period ended September 30, 2025 (FIN-37-25)

Moved by: Mathew Moore

Receive for information finance department report FIN-37-25 regarding the financial highlights for the period ended September 30, 2025.

CARRIED

7.5 Evaluation of the External Auditors and Audit Fee Summary (FIN-39-25)

Moved by: Mathew Moore

Receive for information finance department report FIN-39-25 regarding evaluation of the external auditors and audit fee summary.

CARRIED

8. Regular Items

8.1 External audit plan for the fiscal year ended December 31, 2025 (FIN-38-25)

Moved by: Councillor Sharman

Approve the external audit plan for the fiscal year ended December 31, 2025, as presented by Deloitte LLP at the Audit Committee meeting of December 3, 2025 and attached as Appendix A to finance department report FIN-38-25.

CARRIED

8.2 Automated Vehicle Location (AVL) Performance Audit (AUD-13-25)

Moved by: Mayor Meed Ward

Receive for information the AVL Performance Audit attached as Appendix A to office of the city auditor report AUD-13-25.

CARRIED

8.3 Motion memorandum regarding audit of space allocation for competitive swimming (COW-15-25) (SD)

Moved by: Councillor Kearns

Direct the City Auditor to perform an audit of the allocation process of pool time for competitive swimming programs and report back to the **Audit Committee** by **March 4, 2026**.

CARRIED

Amendment:

Moved by: Councillor Kearns

Replace 'Committee of the Whole' with 'Audit Committee' and replace 'December 2, 2025' with 'March 4, 2026'.

CARRIED

8.4 City Auditor performance evaluation 2025 (CAF-05-25)

Moved by: Mathew Moore

Direct the Audit Committee Chair and the Head of Corporate Affairs to deliver the Audit Committees' final performance rating and feedback from Committee discussions to the City Auditor, ensuring the information is submitted to Human Resources for inclusion in the merit program, where applicable, contained in Confidential Appendix A to corporate affairs report CAF-05-25.

CARRIED

9. Confidential Items and Closed Meeting

Moved by: Mayor Meed Ward

Proceed into closed session on December 3, 2025 at 4:15 p.m. in accordance with the following provision under the Municipal Act:

Pursuant to Section 239(2)(b) personal matters about an identifiable individual, including municipal or local board employees regarding **Item 9.2**.

CARRIED

9.1 Confidential Appendix B regarding status of management action plans - cyber security audits (AUD-11-25)

9.2 Confidential Appendix A regarding City Auditor performance evaluation 2025 (CAF-05-25)

10. Rise and Report

Committee reconvened into open session on December 3, 2025 at 4:39 p.m. In closed session Committee discussed Confidential Appendix A to City Auditor performance evaluation 2025 (CAF-05-25). This item was voted on in open session.

11. Information Items

Moved by: Councillor Sharman

Receive for information the following item, having been given due consideration by the Audit Committee.

11.1 2026 Audit Plan – update memo (AUD-14-25)

12. Staff Remarks

13. Committee Remarks

14. Adjournment

4:15 p.m. (closed), 4:39 p.m. (open)

Michael Di Iulio left the meeting at 4:30 p.m.

Chair adjourned the meeting at 4:43 p.m.