

**MINUTES** of a Meeting of the **AUDIT COMMITTEE**, held on Tuesday, March 3, 2020, at 12:00 Noon in the City of Lethbridge Council Chamber with the following in attendance:

**MEMBERS:** Councillor Jeff Coffman  
Councillor Belinda Crowson  
Mayor Chris Spearman

**OTHERS:** Barry Sawada, Financial Services Advisor  
Hailey Pinksen, City Treasurer  
Darrell Mathews, Controller  
Jody Meli, City Manager  
Chantal Aubin-Rollier, Financial Processes Administrator  
Brian Loewen, City Solicitor  
David Sarsfield, Committee Assistant  
Derek Taylor, KPMG

**ABSENT:** Councillor Rob Miyashiro

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**Call to Order by the Committee Assistant at 12:00 Noon.**

**Election of Committee Chair:**

Nominations were called for the position of Chair of the Audit Committee.

**COUNCILLOR B. CROWSON:**

THAT Councillor R. Miyashiro be nominated as Chair for the Audit Committee.

The nomination was accepted. There were no further nominations.

**Councillor Miyashiro was declared elected as Chair of the Audit Committee.**

**Election of Vice-Chair:**

Nominations were called for the position of Vice-Chair of the Audit Committee.

**COUNCILLOR J. COFFMAN:**

THAT Councillor B. Crowson be nominated as Vice-Chair for the Audit Committee.

The nomination was accepted.

**COUNCILLOR J. COFFMAN:**

THAT nominations cease.

**CARRIED**

**Councillor Crowson was declared elected as Vice-Chair of the Audit Committee and took over the Chair.**

**Review and Approve the Agenda:**

There were no changes to the proposed agenda.

**MAYOR C. SPEARMAN:**

THAT the March 3, 2020 Audit Meeting Agenda be adopted as presented.

**CARRIED**

**Approval of December 4, 2019 Minutes:**

The December 4, 2019 Minutes were circulated.

**COUNCILLOR J. COFFMAN:**

THAT the December 4, 2019 Minutes be adopted as presented.

**CARRIED**

**COUNCILLOR J. COFFMAN: (12:05 p.m.)**

THAT the meeting go in camera.

**CARRIED**

**COUNCILLOR J. COFFMAN: (2:35 p.m.)**

THAT the meeting go out of camera.

**CARRIED**

**Investment Policy:**

**MAYOR C. SPEARMAN:**

THAT the Investment Policy as amended be forwarded to City Council for approval.

**CARRIED**

**MAYOR C. SPEARMAN:**

THAT the Signing Authority for Banking Purposes as amended be forwarded to City Council for approval.

**CARRIED**

**Adjournment:**

**COUNCILLOR J. COFFMAN:**

THAT the meeting be adjourned.

**CARRIED**

The meeting adjourned at 2:40 p.m.

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**CHAIRMAN**

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**SECRETARY**

**MINUTES** of a Meeting of the **AUDIT COMMITTEE**, held on Thursday, April 2, 2020, at 12:00 Noon in the City of Lethbridge Council Chamber with the following in attendance:

**MEMBERS:** Mayor Chris Spearman  
Councillor Jeff Coffman (participated remotely)  
Councillor Belinda Crowson (participated remotely)  
Councillor Rob Miyashiro (participated remotely)

**OTHERS:** Hailey Pinksen, City Treasurer  
Brian Loewen, City Solicitor  
David Sarsfield, Committee Assistant  
Derek Taylor, KPMG  
Barry Sawada, Financial Services Advisor (participated remotely)  
Darrell Mathews, Controller (participated remotely)  
Jody Meli, City Manager (participated remotely)  
Mitch Stevenson, Financial Reporting Supervisor (participated remotely)

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**Call to Order:**

The meeting was called to order by Mayor Spearman at 12:00 Noon.

**Review and Approve the Agenda:**

There were no changes to the proposed agenda.

**COUNCILLOR B. CROWSON:**

THAT the April 2, 2020 Audit Meeting Agenda be adopted as presented.

**CARRIED**

**Approval of March 3, 2020 Minutes:**

The March 3, 2020 Minutes were circulated.

**COUNCILLOR J. COFFMAN:**

THAT the March 3, 2020 Minutes be adopted as presented.

**CARRIED**

**COUNCILLOR R. MIYASHIRO: (12:05 p.m.)**

THAT the meeting go in camera.

**CARRIED**

**Councillor R. Miyashiro left the meeting at 1:00 p.m.**

**COUNCILLOR B. CROWSON: (2:00 p.m.)**

THAT the meeting go out of camera.

**CARRIED**

**Adjournment:**

**COUNCILLOR B. CROWSON:**

THAT the meeting be adjourned.

**CARRIED**

The meeting adjourned at 2:01 p.m.

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**CHAIRMAN**

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**SECRETARY**

**MINUTES** of a Meeting of the **AUDIT COMMITTEE**, held on Thursday, July 9, 2020, at 2:30 p.m. in the City of Lethbridge Council Chamber with the following in attendance:

**MEMBERS:** Councillor Jeff Coffman  
Councillor Belinda Crowson  
Councillor Rob Miyashiro  
Mayor Chris Spearman

**OTHERS:** Hailey Pinksen, City Treasurer  
Craig Dalton, City Manager  
Brian Loewen, City Solicitor  
David Sarsfield, Committee Assistant

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Councillor Miyashiro called the meeting to order at 2:30 p.m.

**Review and Approve the Agenda:**

There were no changes to the proposed agenda.

**COUNCILLOR J. COFFMAN:**

THAT the July 9, 2020 Audit Meeting Agenda be adopted as presented.

**CARRIED**

**Approval of April 2, 2020 Minutes:**

The April 2, 2020 Minutes were circulated.

**COUNCILLOR B. CROWSON:**

THAT the April 2, 2020 Minutes be adopted as presented.

**CARRIED**

**COUNCILLOR J. COFFMAN: (2:35 p.m.)**

THAT the meeting go in camera.

**CARRIED**

**COUNCILLOR J. COFFMAN: (3:55 p.m.)**

THAT the meeting go out of camera.

**CARRIED**

**Asset Rationalization and Facility Divestiture Council Policy and Framework:**

**MAYOR C. SPEARMAN:**

THAT the Asset Rationalization and Facility Divestiture Council Policy and Framework be forwarded to City Council for approval.

**CARRIED**

**Adjournment:**

**COUNCILLOR J. COFFMAN:**

THAT the meeting be adjourned.

**CARRIED**

The meeting adjourned at 4:00 p.m.

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**CHAIRMAN**

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**SECRETARY**

**MINUTES** of a Meeting of the **AUDIT COMMITTEE**, held on Thursday, October 1, 2020, at 2:30 p.m. in the City of Lethbridge Culver City Room with the following in attendance:

**MEMBERS:** Councillor Jeff Coffman (participated remotely)  
Councillor Belinda Crowson  
Councillor Rob Miyashiro (participated remotely)  
Mayor Chris Spearman

**OTHERS:** Darrell Mathews, Controller  
Jennifer Jerred, Financial Planning and Budget Manager  
Shauna Conard, Financial Planning and Budget Administrator  
Craig Dalton, City Manager  
Brian Loewen, City Solicitor  
Derek Taylor, KPMG (participated remotely)  
David Sarsfield, Committee Assistant

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Councillor Miyashiro called the meeting to order at 2:30 p.m.

**Review and Approve the Agenda:**

There were no changes to the proposed agenda.

**COUNCILLOR B. CROWSON:**

THAT the October 1, 2020 Audit Meeting Agenda be adopted as presented.

**CARRIED**

**Approval of July 9, 2020 Minutes:**

The July 9, 2020 Minutes were circulated.

**MAYOR C. SPEARMAN:**

THAT the July 9, 2020 Minutes be adopted as presented.

**CARRIED**

**Lessons Learned from Institute of Internal Auditors Canada National Conference**

Councillor Miyashiro participated in a panel of the National Conference of the Institute of Internal Auditors on September 15, 2020. He was joined by councillors from the Cities of Calgary and Edmonton.

**Next Meeting Dates:**

Proposed future meeting dates will be during the weeks of November 30, 2020, March 1, 2021, and March 29, 2021. They will be determined after the November 2, 2020 Organizational Meeting.



**Closed Session:**

**COUNCILLOR B. CROWSON: (2:40 p.m.)**

THAT the meeting go in closed session.

**CARRIED**

The following people participated in a portion of the Closed Session in addition to those listed at the start of the meeting:

Brownyn Jesse	Internal Controls and Special Projects Support (remotely)
Dave Schultz	IT Security Manager (remotely)
Adam Faust	Solicitor
Melissa Craig	Manager of Integrated Risk Management (remotely)
Richelle Regier,	Insurance and Claims Analyst (remotely)

**MAYOR C. SPEARMAN: (4:20 p.m.)**

THAT the meeting come out of closed session

**CARRIED**

**Financial Reserves Policy:**

**MAYOR C. SPEARMAN:**

THAT the Financial Reserves Policy be forwarded to City Council for approval.

**CARRIED**

**Adjournment:**

**COUNCILLOR J. COFFMAN:**

THAT the meeting be adjourned.

**CARRIED**

The meeting adjourned at 4:30 p.m.

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**CHAIRMAN**

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**SECRETARY**

**MINUTES** of a Meeting of the **AUDIT COMMITTEE**, held on Thursday, December 3, 2020, at 2:30 p.m. in the City of Lethbridge Culver City Room with the following in attendance:

**MEMBERS:** Councillor Jeff Coffman (participated remotely)  
Councillor Belinda Crowson (participated remotely)  
Councillor Rob Miyashiro (participated remotely)  
Mayor Chris Spearman

**OTHERS:** Hailey Pinksen, City Treasurer (participated remotely)  
Darrell Mathews, Controller (participated remotely)  
Jennifer Jerred, Financial Planning and Budget Manager  
Mitch Stevenson, Financial Reporting Supervisor (participated remotely)  
Brian Loewen, City Solicitor  
Adam Faust, Solicitor (participated remotely)  
Derek Taylor, KPMG (participated remotely)  
David Sarsfield, Committee Assistant

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Councillor Miyashiro called the meeting to order at 2:30 p.m.

The Acknowledgement Statement was read out.

**Review and Approve the Agenda:**

There were no changes to the proposed agenda.

**COUNCILLOR B. CROWSON:**

THAT the December 3 2020 Audit Meeting Agenda be adopted as presented.

**CARRIED**

**Approval of October 1, 2020 Minutes:**

The October 1, 2020 Minutes were circulated.

**MAYOR C. SPEARMAN:**

THAT the October 1, 2020 Minutes be adopted as presented.

**CARRIED**

**Integrity Commissioner Proposal**

A presentation on the creation of an Integrity Commissioner position was given by Adam Faust. Information on the structure, terms, renewal, and term length was provided. Amendments to the Council Code of Conduct Bylaw 6125 may be required. The Audit Committee recommended that the City Solicitor and City Clerk work on the proposal.

**Next Meeting Dates:**

Meetings of the Audit Committee for 2021 will take place on February 3, 2021, March 3, 2021, March 31, 2021, June 9, 2021, September 1, 2021, and December 8, 2021.

**Closed Session:**

**COUNCILLOR B. CROWSON: (3:07 p.m.)**

THAT the meeting go in closed session.

**CARRIED**

The following people participated in a portion of the Closed Session in addition to those listed at the start of the meeting:

Brownyn Jesse      Internal Controls and Special Projects Support  
(participated remotely)

**MAYOR C. SPEARMAN: (4:20 p.m.)**

THAT the meeting come out of closed session

**CARRIED**

**Adjournment:**

**COUNCILLOR J. COFFMAN:**

THAT the meeting be adjourned.

**CARRIED**

The meeting adjourned at 4:25 p.m.

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**CHAIRMAN**

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**SECRETARY**