



**AUDIT AND FINANCE STANDING COMMITTEE
SPECIAL MEETING
DRAFT MINUTES
February 11, 2021**

PRESENT:

Councillor Russell, Chair
Councillor Deagle Gammon, Vice-Chair
Councillor Hendsbee
Councillor Purdy
Councillor Cleary
Councillor Morse
Councillor Kent
Councillor Smith
Mayor Mike Savage

STAFF:

John Traves, Municipal Solicitor
Jane Fraser, Chief Financial Officer
Jacques Dubé, Chief Administrative Officer
Evangeline Colman-Sadd, Auditor General of Halifax Regional Municipality
Ashley Maxwell, Lead Auditor
David Harley, Manager, Accounting and Financial Reporting
Simon Ross-Siegel, Legislative Assistant
Annie Sherry, Legislative Assistant

These minutes are considered draft and will require approval by the Audit and Finance Standing Committee at a future meeting.

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.

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**Audit & Finance Standing Committee
Draft Minutes
February 11, 2021**

The meeting was called to order at 1:18 p.m. The Standing Committee moved into an In Camera (In Private) session at 2:27 p.m. and reconvened at 4:21 p.m. The Standing Committee adjourned at 4:22 p.m.

1. CALL TO ORDER

The Chair called the meeting to order at 1:18 p.m.

2. APPROVAL OF MINUTES – January 19, 2021

MOVED by Councillor Cleary, seconded by Councillor Deagle Gammon

THAT the minutes of the January 19, 2021 meeting be approved as circulated.

MOTION PUT AND PASSED UNANIMOUSLY.

3. APPROVAL OF THE ORDER OF BUSINESS AND APPROVAL OF ADDITIONS AND DELETIONS

Standing Committee requested that item 12.2.1 to be moved up directly following item 10.3.1.

MOVED by Councillor Cleary, seconded by Councillor Hendsbee

THAT the agenda be approved as amended.

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

10.3.1 Neptune Theatre Covid-19 Response – *Lisa Bugden, General Manager, Neptune Theatre*

The following was before the Standing Committee:

- A presentation request dated November 11, 2020
- A presentation titled Neptune Theatre Covid-19 Response – Dated February 11, 2021

Lisa Bugden, General Manager of Neptune Theatre and Jeremy Webb, Artistic Director of Neptune Theatre provided the Standing Committee with a presentation on the Theatre's evolving business model and response to the public health pandemic. Highlights of the presentation included:

- The theatre's current financial position
- Community work and the use of digital platforms in the context of the pandemic
- A request for emergency relief

Lisa Bugden responded to questions from members of the Committee regarding funding that Neptune Theatre has received from various levels of government throughout the pandemic.

MOVED by Councillor Cleary, seconded by Councillor Morse

THAT the Audit and Finance Standing Committee request a staff report regarding the \$100,000 relief request from Neptune Theatre and to refer the matter to Committee of the Whole on Budget for consideration in the 2021/22 budget process as a parking lot item.

MOTION PUT AND PASSED UNANIMOUSLY.

11. INFORMATION ITEMS BROUGHT FORWARD – NONE

12. REPORTS

12.1 AUDITOR GENERAL

12.1.1 Police Information Technology Audit Report – *Evangeline Colman-Saad, Auditor General of Halifax Regional Municipality*

The following was before the Standing Committee:

- A staff information report dated February 4, 2021
- A presentation titled Halifax Regional Police Information Technology Audit Public AFSC Presentation – Dated February 11, 2021

Evangeline Colman-Saad, Auditor General of Halifax Regional Municipality, presented on the results of the Halifax Regional Police Information Technology Audit. Highlights of the presentation included:

- The scope of the audit – risk management, oversight, security of information and assets, physical access, and progress on policy recommendations
- An overview of a report that was written in 2016/2017 and presented to the Board of Police Commissioners in 2019
 - Of the 67 recommendations put forward in the 2016/2017 report, the Board of Police Commissioners was told in 2019 that 13 of 67 recommendations were complete. The Auditor General's Office found that five of 67 were complete.
- 12 recommendations from the Auditor General's Office, with recommendations accepted by management of the Halifax Regional Police and a follow-up in 18 months to monitor progress

Evangeline Colman-Saad, and Ashley Maxwell, Lead Auditor, answered questions from Councillors regarding timelines, best practices and clarified recommendations made within the report.

12.2 STAFF

12.2.1 Third Quarter 2020/21 Financial Report

The following was before the Standing Committee:

- A staff recommendation report dated February 3, 2021
- A Presentation titled Third Quarter 2020/21 Financial Report – Dated February 11, 2021

David Harley, Manager, Accounting and Financial Reporting, presented on the Third Quarter 2020/21 Financial Report. Highlights of the presentation included:

- The overall impact of COVID-19 on fee collection
- General rate surplus, risks and opportunities
- Reserves and projected reserve balances
- Councillors' funds and expenses for reportable individuals

MOVED by Councillor Cleary, seconded by Councillor Deagle Gammon

David Harley answered questions from Councillors regarding recoverable debt and carryover from individual district capital funds.

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THAT the Audit and Finance Standing Committee forward the Third Quarter 2020/21 Financial Report to Regional Council for their information.

MOTION PUT AND PASSED UNANIMOUSLY.

12.3 GRANTS COMMITTEE – NONE

12.4 COMMITTEE MEMBERS – NONE

13. MOTIONS - NONE

14. IN CAMERA (IN PRIVATE)

MOVED by Mayor Savage, seconded by Councillor Cleary

THAT the Audit and Finance Standing Committee move in Camera

MOTION PUT AND PASSED.

14.1 Public Security – Private and Confidential Report

A matter pertaining to public security.

This matter was dealt with In Camera (In Private).

15. ADDED ITEMS – NONE

16. NOTICES OF MOTION – NONE

17. DATE OF NEXT MEETING – March 25, 2021

18. ADJOURNMENT

The Standing Committee adjourned at 4:22 p.m.

Annie Sherry
Legislative Assistant