

# **Minutes of the Audit Committee Meeting**

**April 3, 2019 > 2:30 p.m. – 3:30 p.m.**

**Guelph Trillium Room**

**Present:** Christine Billings (Chair), George Bridge, June Hofland, Nancy MacDonald and Ralph Manktelow.

**Regrets:** NONE.

**Staff:** Dr. Mercer, Dr. M. Tenenbaum, David. Kingma, Chris Beveridge, Rita Isley, Kyle Wilson, Rob Cunningham, Shamendree Naidoo, Heather Young and Sylvia Muir (Recording Secretary).

**Guests:** Matthew Betik, KPMG (Auditor).

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## **1. Call to Order**

C. Billings called the meeting to order at 2:30 p.m.

## **2. Disclosure(s) of Pecuniary Interest**

There were no declarations of conflicts identified.

## **3. Approval of Minutes**

**MOTION: “To approve the Minutes of the meeting of March 6, 2019.”**

**Moved:** G. Bridge  
**Seconded:** J. Hofland

**CARRIED**

## **4. Audit Committee Report(s)**

**BH.02.APR0319.R01 – 2018 Draft Audited Financial Statements**

D. Kingma introduced Audit Committee Report BH.02.APR0319.R01 and M. Betik, Auditor, presented a high-level overview of the Financial Statements:

- Financial Statements are for the year-ended December 31, 2018. All cost-shared and 100% funded programs are included in the Financial Statements.

Committee agreed to hear Auditor’s update on the KPMG Audit Findings Report (2018) prior to making motion regarding the Draft Audited Financial Statements.

## 5. Presentation(s)

### KPMG Audit Findings Report (2018) for WDGPH

M. Betik, Auditor, provided information with respect to KPMG's Audit Findings Report (2018) and reviewed the following:

- There were no changes to the Audit Plan that KPMG previously presented at the March 6, 2019 Audit Committee meeting.
- KPMG is in a position to table a "clean audit" to the BOH.
- Report looks significantly different than previous years due to template changes made to the Canadian Auditing Standards but, the approach is identical to last year.
- Pages 3 + 4 - Executive Summary – No issues identified.
- Page 5 – Financial Highlights – Total surplus (annual revenues over expenditures), long-term debt, tangible capital assets and cash flows were reviewed. No issues identified.
- Page 6 – Audit Risks and Results – No issues identified.
- Page 7 + 8 – Other areas of focus – depreciation and amortization results; payroll/contracts employees joining and departing, cash (Auditors confirm directly with the bank); long-term debt; revenue, expenditures, payables (look at transactions prior to year-end) and accruals – No issues identified.
- Page 9 – Significant accounting Policies and Practices – no differences were noted.
- Page 10 – Audit adjustments and differences – No issues identified.

The Auditor commented that they received great WDGPH staff cooperation, as usual.

### WDGPH Staff Summary Presentation of 2018 Audit Findings for BOH

Committee was asked if they wished to view the PP Presentation, that was prepared for the April 3, 2019 Board of Health meeting, on the item that the Auditors just presented on.

**(a) MOTION: "That the Audit Committee refers the WDGPH Staff Summary Presentation of the 2018 Audit Findings to the April 3, 2019 Board of Health meeting."**

**Moved: J. Hofland**  
**Seconded: G. Bridge**

**CARRIED**

### BH.02.APR0319.R01 – 2018 Draft Audited Financials Statements

**(a) MOTION: "That the Audit Committee makes recommendation to the Board of Health to receive and accept the Draft Audited Financial Statements, presented in Appendix "A" of Audit Committee Report BH.02.APR0319.R01 – 2018 Draft Audited Financial Statements, as presented."**

**Moved: J. Hofland**  
**Seconded: R. Manktelow**

**CARRIED**

**KPMG Audit Findings Report (2018) for WDGPH**

**(a) MOTION: “That the Audit Committee makes recommendation to the Board of Health to receive the KPMG Audit Findings Report for Year-Ended December 31, 2018, as presented.”**

**Moved: J. Hofland**

**Seconded: N. MacDonald**

**CARRIED**

**6. Closed Session:**

- Approval of Closed Session Minutes of March 6, 2019 Audit Committee Minutes.
- Discussion between Auditor and Audit Committee, without the presence of WDGPH Management. S. Muir (Recorder) to remain for Closed Session [personal matters about an identifiable individual, including BOH employees].

(3:01)

**MOTION: “To move into Closed Session to approve Closed Session Audit Committee Minutes of March 6, 2019; and for discussion with Auditors without the presence of WDGPH Management [personal matters about an identifiable individual, including BOH employees].”**

**Moved: G. Bridge**

**Seconded: J. Hofland**

**CARRIED**

**Audit Committee Meeting**  
**April 3, 2019 > 2:30 p.m. – 3:30 p.m.**  
**Guelph Trillium Room**

**CLOSED SESSION**

**Present:** Christine Billings (Chair), George Bridge, June Hofland, Nancy MacDonald and Ralph Manktelow.

**Regrets:** NONE.

**Staff:** Sylvia Muir (Recorder) - No WDGPH Management.

**Guest(s):** Matthew Betik, KPMG (Auditors).

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**CLOSED SESSION MINUTES TO BE PROVIDED UNDER SEPARATE COVER.**

**(3:10) Returned to Open Session**

(3:10)WDGPH Management/Staff returned to Open Session meeting. Auditors left meeting.

**7. Next Meeting**

- (Wed) June 5, 2019, from 3:00 – 4:00 p.m. (Agenda items: Risk Register and Cyber Risk).

**8. Adjournment**

The meeting was adjourned at 3:15 p.m.

**MOTION: “To adjourn meeting.”**

**Moved: G. Bridge**  
**Seconded: J. Hofland**

**CARRIED**