



# City of Barrie

70 Collier Street  
P.O. Box 400  
Barrie, ON L4M 4T5

## Minutes - Final Finance and Corporate Services Committee

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Wednesday, March 6, 2019

7:00 PM

Council Chamber

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### For consideration at General Committee on March 18, 2019

The meeting was called to order by the Chair, Councillor, D. Shipley at 7:01 p.m. The following were in attendance for the meeting:

**Present:** 6 - Councillor, Doug Shipley  
Mayor, J. Lehman  
Councillor, S. Morales  
Deputy Mayor, B. Ward  
Councillor, G. Harvey  
Councillor, J. Harris

#### **ALSO PRESENT:**

P. Colavecchia, Partner Deloitte LLP  
P. Jesty, Partner Deloitte LLP.

#### **STAFF:**

Acting General Manager of Infrastructure and Growth Management, A. Bourrie  
Chief Administrative Officer, M. Prowse  
City Clerk/Director of Legislative and Court Services, W. Cooke  
Committee Support Clerk, T. McArthur  
Deputy City Clerk, J. Carswell  
Director of Finance/Treasurer, C. Millar  
Director of Internal Audit, S. MacGregor  
General Manager of Community and Corporate Services, D. McAlpine.

The Finance and Corporate Services Committee met and reports as follows:

**SECTION "A"**

**PRESENTATION BY DELOITTE CONCERNING THE 2018 AUDIT SERVICE PLAN**

Paula Jesty, Partner of Deloitte LLP and Pina Colavecchia, Partner of Deloitte LLP provided an overview on the scope and strategies and their audit approach to the 2018 Audit Service Plan for the year ended December 31, 2018.

Ms. Colavecchia discussed slides concerning the following topics:

- The audit scope and terms of engagement associated with the City and Service Partners Financial Statements for the year ended December 31, 2018;
- Identification of any significant events, materiality, and audit risks;
- The development of an audit strategy to address fraud risks, use of specialists, audit fees, and complete engagement reporting;
- Audit risks related to revenue recognition, management override of controls, audit responses and management estimates;
- The audit approach associated with planning, assessing and executing the Audit Service Plan;
- The communication requirements according to the Canadian Auditing Standards (CAS); and
- The new and revised Public Sector Accounting Standards.

Members of the Committee asked several questions and received responses from Ms. Colavecchia and City staff.

The Finance and Corporate Services Committee met and recommends adoption of the following recommendation(s):

**SECTION "B"**

**2018 AUDIT SERVICE PLAN**

That the 2018 Audit Service Plan presented by Deloitte LLP to the Finance and Corporate Services Committee on March 6, 2019, be approved. (File: F00)

This matter was recommended to General Committee for consideration of adoption at its meeting to be held on 3/18/19.

The Finance and Corporate Services Committee met and reports as follows:

**SECTION "C"**

**REPORT OF THE INTERNATIONAL RELATIONS COMMITTEE DATED  
FEBRUARY 5, 2019**

The Report of the International Relations Committee dated February 5, 2019, was received. (File: C05)

**REPORT OF THE ACCESSIBILITY ADVISORY COMMITTEE DATED  
FEBRUARY 7, 2019**

The Report of the Accessibility Advisory Committee dated February 7, 2019, was received. (File: C05)

**REPORT OF THE SPORT EVENTS/FACILITIES ADVISORY COMMITTEE  
DATED FEBRUARY 19, 2019**

The Report of the Sport Events/Facilities Advisory Committee dated February 19, 2019, was received. (File: C05)

The meeting adjourned at 7:18 p.m.

CHAIRMAN