



**NIAGARA PENINSULA CONSERVATION AUTHORITY (NPCA)
AUDIT AND BUDGET COMMITTEE
MEETING MINUTES**

Monday, April 15, 2019
9:30 a.m.
Ball's Falls Centre for Conservation
Glen Elgin Room
3292 Sixth Avenue, Jordan, ON

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- MEMBERS PRESENT:** D. Bylsma (ex-officio)
D. Huson, (ex-officio) (departed 11:32 a.m.)
J. Metcalfe
B. Wright
- MEMBERS ABSENT:** G. Zalepa
- OTHERS:** S. Beattie
R. Foster
T. Insinna
B. Steele
S. Plugers, KPMG
- STAFF PRESENT:** G. Wood, Chief Administrative Officer
G. Bivol, Interim Clerk
R. Bisson, Community Engagement Manager
A. Christie, Manager Strategic Initiatives and Capital Assets
D. MacKenzie, Director, Watershed Management
J. Wallace, Finance Manager

The Chief Administrative Officer called the meeting to order at 9:30 a.m. with an introduction of attendees followed by a vote on the following two motions.

1. ELECTIONS OF CHAIR AND VICE CHAIR

1.1 Election of a Chair

Recommendation No. A&BC 01-19

Moved by Board Member Wright

Seconded by Board Member Metcalfe

THAT the following member of the NPCA Board of Directors be hereby appointed as Chair of the NPCA Audit and Budget Committee: Gary Zalepa.

CARRIED

1.2 Election of a Vice Chair

Recommendation No. A&BC 02-19
Moved by Board Member Wright
Seconded by Board Member Huson

THAT the following member of the NPCA Board of Directors be hereby appointed as Vice Chair of the NPCA Audit and Budget Committee: John Metcalfe.

CARRIED

Vice Chair Metcalfe assumed the chair for the remainder of the meeting.

2. ADOPTION OF AGENDA

2.1 Addition of Items – None.

2.2 Change in Order of Items - It was requested by staff that Item 6.4 Draft Terms of Reference – Audit and Budget Committee be brought forward to be addressed prior to Item 4. Presentations.

Recommendation No. A&BC 03-19
Moved by Board Member Wright
Seconded by Board Member Metcalfe

THAT the NPCA Audit and Budget Committee agenda be amended to address Item 6.4 Draft Terms of Reference – Audit and Budget Committee prior to Item 4. Presentations.

CARRIED

2.3 Motion to Adopt Agenda

Recommendation No. A&BC 04-19
Moved by Board Member Wright
Seconded by Board Member Bylsma

THAT the NPCA Audit and Budget Committee agenda dated April 15, 2019 be adopted as amended.

CARRIED

3. DECLARATIONS OF INTEREST

There were no declarations of pecuniary interest.

6. BUSINESS FOR CONSIDERATION

6.4 Draft Terms of Reference - Audit and Budget Committee

Recommendation No. A&BC 05-19
Moved by Board Member Bylsma
Seconded by Board Member Wright

THAT the Terms of Reference be amended to denote a minimum of five members on the Audit and Budget Committee.

CARRIED

Recommendation No. A&BC 06-19
Moved by Board Member Wright
Seconded by Board Member Bylsma

THAT the following members of the NPCA Board of Directors be hereby recommended for appointment to the NPCA Audit and Budget Committee: Stewart Beattie, Bill Steele and Rob Foster.

AND THAT any further members of the Committee be determined at the next Board meeting.

CARRIED

Recommendation No. A&BC 07-19
Moved by Board Member Wright
Seconded by Board Member Bylsma

THAT the Draft Terms of Reference – Audit and Budget Committee be approved as amended and forwarded to the NPCA Board of Directors for approval.

CARRIED

4. PRESENTATIONS (and/or Delegations)

4.1 Presentation by KPMG - Scott Plugers

4.1.1 Audited 2018 Financial Statements (Draft) – Mr. Plugers provided an explanation of the financial statements. Discussion ensued. Ms. Wood noted that this would be the final audit involving John Wallace, NPCA Financial Manager pending his forthcoming requirement. She thanked Mr. Wallace for his dedication and service to the organization.

4.1.2 Audit Findings Report for the year ended December 31, 2018 – Mr. Plugers provided an overview of the document.

Recommendation No. A&BC 08-19
Moved by Board Member Wright
Seconded by Board Member Huson

THAT the Audited 2018 Financial Statements (Draft) and the Audit Findings Report for the year ended December 31, 2018 submitted by KPMG be received.

CARRIED

5. BUSINESS FOR INFORMATION

There were no items for information.

6. BUSINESS FOR CONSIDERATION (Continued)

6.1 Report No. A&BC-01-19 RE: Forensic Accounting and Human Resources Audit – Discussion ensued.

Recommendation No. A&BC 09-19
Moved by Board Member Wright
Seconded by Board Member Bylsma

THAT Audit and Budget Committee Report No. A&BC 01-19 regarding the Board of Directors' request for a Forensic Accounting and Human Resources audit be received.

THAT the Audit and Budget Committee recommends to the Board of Directors that their request for a forensic accounting audit be reviewed subsequent to the May 3, 2019 presentation from the Auditor General.

AND THAT the Audit and Budget Committee requests that the issues of a human resources audit be referred to the CAO for a report back to the Board of Directors.

CARRIED

- 6.2 Report No. A&BC-02-19 RE: Budget Report for Years 2016-2019 – J. Wallace presented his report and members posed questions. Discussion ensued.

Recommendation No. A&BC-10-19
Moved by Board Member Huson
Seconded by Board Member Wright

THAT Report No. A&BC-01-19 regarding the Budget Report covering years 2016-2019 be received for information.

CARRIED

- 6.3 Report No. A&BC-03-19 RE: Draft Proposed Budget Process – 2020 Budget

Recommendation No. A&BC-11-19
Moved by Board Member Metcalfe
Seconded by Board Member Wright

THAT Report No. A&BC-03-19 regarding Draft Proposed Budget Process – 2020 Budget be received.

AND THAT the Proposed Budget Process for the 2020 budget be recommended to the Board of Directors for approval.

CARRIED

7. NEW BUSINESS

There were no new business items.

8. ADJOURNMENT

Recommendation No. A&BC-12-19
Moved by Board Member Wright
Seconded by Board Member Metcalfe

THAT the NPCA Audit and Budget Committee be hereby adjourned at 12:08 p.m..

CARRIED

J. Metcalfe,
Committee Vice Chair

Grant Bivol,
Interim Clerk to the Authority