

# *Cape Breton Regional Municipality*

## **Audit Committee Minutes**

**Tuesday,  
January 18, 2022  
10:26 a.m.  
Via Videoconference**

**Deputy Mayor Earlene MacMullin called the meeting to order.**

**Present:** Deputy Mayor Earlene MacMullin, Chair  
Councillor Cyril MacDonald  
Councillor Glenn Paruch  
Councillor Steve Parsons, Vice-Chair  
Mark Galley, Citizen Appointee  
Rakesh Kochhar, Citizen Appointee

**Staff:** Marie Walsh, Chief Administrative Officer  
Jennifer Campbell, Chief Financial Officer  
Deborah Campbell Ryan, Municipal Clerk  
Demetri Kachafanas, QC, Regional Solicitor  
Adam MacNeil, Manager of Finance  
Sharon MacSween, Recording Secretary

**Absent:** Councillor Lorne Green (Regrets)

**Also Attending:** Councillor Eldon MacDonald  
Councillor Darren O'Quinn

The Audit Committee met earlier this date in accordance with Section 22 (2)(f) of the *Municipal Government Act*.

## **Summary of Decisions**

### **Roll Call**

#### **1. Approval of Agenda:**

**Motion** to approve the January 18, 2022 Audit Committee agenda as circulated. **Carried.**

#### **2. Appointment of External Auditors – 2022-2026:**

**Motion** that a recommendation be made to Council to appoint MNP as our External Audit Services provider for a 5-year term commencing 2021/22, renewable on an annual basis by the Audit Committee for years ending 2022/23, 2023/24, 2024/25, and 2025/26. **Carried.**

### **Adjournment**

The Audit Committee met earlier this date in accordance with Section 22 (2)(f) of the *Municipal Government Act*.

## **Roll Call**

### **1. Approval of Agenda:**

**Motion:**

Moved by Councillor Paruch, seconded by Citizen Kochhar, approval of the January 18, 2022 Audit Committee Agenda as circulated.

**Motion Carried.**

### **2. Appointment of External Auditors – 2022-2026:**

Jennifer Campbell, Chief Financial Officer (CFO), reviewed her Memo which was included in the agenda package. She noted that the finalization of the March 31, 2021 year end audit concluded the 5-year contract with MNP. The Finance Department solicited competitive public bids for external auditing services for the Water Utility, Port of Sydney Development Corporation and the Cape Breton Regional Municipality. Two eligible bids were received by the closing on January 6, 2022.

The CFO then reviewed the evaluation and scoring process that was included in the Request for Proposals (RFP) document. She advised that staff ranked MNP as the highest scoring proponent and recommend that the Audit Services RFP for 2022-2026 be awarded to MNP. She further advised that per policy, the Audit Committee is responsible for recommending the appointment of an auditor to Council.

After the presentation by the CFO, the Committee discussed:

- Number of responses to the RFP
- Longevity of the contract and pricing
- MNP as the incumbent service provider (formerly known as MGM)
- Auditor independence and quality controls

After discussion, the following motion was put forward:

**Motion:**

Moved by Councillor Parsons, seconded by Councillor Cyril MacDonald, that a recommendation be made to Council to appoint MNP as our External Audit Services provider for a 5-year term commencing 2021/22, renewable on an annual basis by the Audit Committee for years ending 2022/23, 2023/24, 2024/25, and 2025/26.

**Motion Carried.**

**Continued...**

**Meeting Adjourned at 10:35 a.m.**

**Deputy Mayor Earlene MacMullin**

/slm

**Deborah Campbell Ryan**  
**Municipal Clerk**