



Minutes

Audit Committee

The Corporation of the City of Brampton

Tuesday, June 10, 2025

- Members Present:** Regional Councillor D. Keenan, Chair
Regional Councillor P. Vicente, Vice-Chair
Regional Councillor N. Brar (arrived at 9:44 a.m. - personal)
Regional Councillor G. Toor
Nicole Russell, Citizen Member
- Members Absent:** Regional Councillor M. Palleschi (other municipal business)
- Staff Present:** Marlon Kallideen, Chief Administrative Officer
Bill Boyes, Commissioner, Community Services
Laura Johnston, Commissioner, Legislative Services
Peter Pilateris, Commissioner, Public Works and Engineering
Jason Tamming, Acting Commissioner, Corporate Support Services
Fang (Claire) Mu, Director, Internal Audit
Brad Cecile, Manager, Internal Audit
Richard Gervais, Senior Advisor, IT Audit, Internal Audit
Rachel Coulter, Advisor, Research, Administrative Services and Special Projects, Internal Audit
Genevieve Scharback, City Clerk
Charlotte Gravlev, Deputy City Clerk
Sonya Pacheco, Legislative Coordinator

1. **Call to Order**

The meeting was called to order at 9:35 a.m. and adjourned at 10:31 a.m.

2. **Approval of Agenda**

Committee discussion took place with respect to proposed amendments to the agenda.

The following motion was considered.

AU010-2025

That the agenda for the Audit Committee Meeting of June 10, 2025, be approved, as amended, as follows:

To add:

6.6 Staff Report re: Driver Certification Program Compliance Audit – Fleet, and Fire and Emergency Services

6.7 Staff Report re: Driver Certification Program Compliance Audit – Transit

Carried

3. **Declarations of Interest under the Municipal Conflict of Interest Act**

Nil

4. **Consent**

The Chair reviewed the relevant agenda items during this section of the meeting and allowed Members to identify agenda items for debate and consideration. The following items listed with a caret (^) were considered to be routine and non-controversial by the Committee and were approved at one time: 6.4, 6.5

The following motion was considered.

AU011-2025

That the following items to the Audit Committee Meeting of June 10, 2025 be approved as part of Consent:

(6.4, 6.5)

Carried

5. Presentations\Delegations

5.1 Delegation from Maria Khoushnood, Lead Audit Engagement Partner, KPMG, re: Item 7.1 - 2024 Audited Consolidated Financial Statements for the City of Brampton

(See Item 7.1 - Attachment 4 - KPMG Audit Findings Report (for the year ended December 31, 2024))

Item 7.1 was brought forward and dealt with at this time.

Maria Khoushnood, Lead Audit Engagement Partner, KPMG, presented KPMG's Audit Findings Report for the year ended December 31, 2024, attached to the staff report as Attachment 4, and highlighted the following key aspects:

- Audit highlights
 - No significant changes to the audit plan
 - No unusual or fraudulent transactions and no significant control deficiencies were identified
 - No corrected or uncorrected audit misstatements were identified
 - No significant impacts from the adoption of the new accounting standards and no adjustments were required
- Audit status
- Significant risks and results
 - Presumed risks of fraud
 - No issues were identified
- Control Deficiencies
 - No deficiencies in internal control were identified
- Audit Quality Framework

The delegation responded to questions from Committee with respect to the following:

- Public Sector Accounting Standards in relation to:
 - Public Private Partnership (P3) transactions for municipalities
 - Purchased intangibles

Maja Kuzmanov, Senior Manager, Accounting Services/Deputy Treasurer, Corporate Support Services, responded to questions from Committee with respect to tax receivables and the assessment of collectability on the receivables due to economic changes.

The following motion was considered.

AU012-2025

1. That the delegation from Maria Khoushnood, Lead Audit Engagement Partner, KPMG, to the Audit Committee Meeting of June 10, 2025, re: **Item 7.1 - 2024 Audited Consolidated Financial Statements for the City of Brampton**, be received;
2. That the report from Maja Kuzmanov, Senior Manager Accounting Services/Deputy Treasurer, Corporate Support Services, to the Audit Committee Meeting of June 10, 2025, re: **2024 Audited Consolidated Financial Statements for the City of Brampton**, be received; and
3. That 2024 Audited Consolidated Financial Statements for the City of Brampton, be approved.

Carried

6. Reports - Internal Audit

6.1 Staff Report re: Fleet Asset Management Audit 2025 Report

Brad Cecile, Manager, Internal Audit, and Shane Loftus, Director, Road Maintenance, Operations and Fleet, Public Works and Engineering, provided a presentation on the Fleet Asset Management Audit.

Staff responded to questions from Committee with respect to the following:

- Challenges in tracking equipment
- Potential underutilization of vehicles
- Implementation of new technology to assist with fleet asset management

The following motion was considered.

AU013-2025

1. That the report from Brad Cecile, Manager, Internal Audit, to the Audit Committee Meeting of June 10, 2025, re: **Fleet Asset Management Audit 2025 Report**, be received; and

2. That the recommendations contained in Appendix 1: Fleet Asset Management 2025 Report be approved;
3. That software and IT systems be included within scope of the improvements to be undertaken; and
4. That a fuel tracking system also be considered.

Carried

6.2 Staff Report re: Fuel Management Audit 2025 Report

Brad Cecile, Manager, Internal Audit, and Shane Loftus, Director, Road Maintenance, Operations and Fleet, Public Works and Engineering, provided a presentation on the Fuel Management Audit.

The following motion was considered.

AU014-2025

1. That the report from Brad Cecile, Manager, Internal Audit, to the Audit Committee Meeting of June 10, 2025, re: **Fuel Management Audit 2025 Report**, be received; and
2. That the recommendations contained in Appendix 1: Fuel Management Audit 2025 Report be approved.

Carried

6.3 Staff Report re: Management Action Plans Follow-up Engagement Report (Operational Audits)

Claire Mu, Director, Internal Audit, responded to questions from Committee with respect to the following:

- Management Action Plans (MAP) Validation Statistics by Audit and the risk rating of MAPs that remain open
- Risk associated with the open MAPs
- Clarification regarding the purpose of the subject report, and an indication that a further update report will be provided in the third quarter of 2025, which will identify high and medium risk recommendations

The following motion was considered.

AU015-2025

That the report Balkees Omotosho, Senior Advisor, Internal Audit, to the Audit Committee Meeting of June 10, 2025, re: **Management Action Plans Follow-up Engagement Report (Operational Audits)**, be received.

Carried

- 6.4 ^ Staff Report re: 2025 Internal Audit Work Plan Status Update

AU016-2025

That the report Rachel Coulter, Advisor, Research, Administrative Services and Special Projects, Internal Audit, to the Audit Committee Meeting of June 10, 2025, re: **2025 Internal Audit Work Plan Status Update**, be received.

Carried

- 6.5 ^ Staff Report re: Corporate Ethics Hotline Quarterly Report – Q2 2025

AU017-2025

That the report from Richard Gervais, Senior Advisor, IT Audit, Internal Audit, to the Audit Committee Meeting of June 10, 2025, re: **Corporate Ethics Hotline Quarterly Report – Q2 2025**, be received.

Carried

- 6.6 Staff Report re: Driver Certification Program Compliance Audit – Fleet, and Fire and Emergency Services

Claire Mu, Director, Internal Audit, provided an overview of the subject report, and advised that the audit conducted by Internal Audit indicated no issues and the next audit due date is July 1, 2028.

The following motion was considered.

AU018-2025

That the report from Brad Cecile, Manager, Internal Audit, to the Audit Committee Meeting of June 10, 2025, re: **Driver Certification Program Compliance Audit – Fleet, and Fire and Emergency Services**, be received.

Carried

6.7 Staff Report re: Driver Certification Program Compliance Audit – Transit

Claire Mu, Director, Internal Audit, provided an overview of the subject report, and advised that the audit conducted by Internal Audit indicated no issues and the next audit due date is July 1, 2028.

The following motion was considered.

AU019-2025

That the report from Brad Cecile, Manager, Internal Audit, to the Audit Committee Meeting of June 10, 2025, re: **Driver Certification Program Compliance Audit – Transit**, be received.

Carried

7. **Reports - Finance**

7.1 Staff Report re: 2024 Audited Consolidated Financial Statements for the City of Brampton

Dealt with under Item 5.1 - Recommendation AU012-2025

8. **Other/New Business**

Nil

9. **Question Period**

Nil

10. **Public Question Period**

The public was given the opportunity to submit questions in person or via e-mail to the City Clerk's Office regarding any decisions made during this meeting. G. Scharback, City Clerk, confirmed that no questions were submitted.

11. **Closed Session**

Nil

12. **Adjournment**

The following motion was considered.

AU020-2025

That the Audit Committee do now adjourn to meet again for a regular meeting on Tuesday, October 7, 2025 at 9:30 a.m. or at the call of the Chair.

Carried

Regional Councillor D. Keenan, Chair

Regional Councillor P. Vicente, Vice-Chair