



Request for Decision

Title	Audit Policy Amendment
Proposed Motion	That Council approve the amended Audit Policy (FIN_Audit_Policy_2017).
Administrative Recommendation	Administration recommends that Council amend the Audit Policy to include the option for Council to participate in the Audit Selection Committee.
Previous Council Direction	<p><u>June 26, 2018</u> Motion 186/18: That Council appoint the firm of Metrix Group LLP Chartered Professional Accountants as the external auditors for Sturgeon County for the years ending December 31, 2018 through December 31, 2021.</p> <p><u>June 27, 2017</u> Motion 305/17: That Council appoint the firm of Hawkings Epp Dumont LLP Chartered Accountants as the external auditors for Sturgeon County for the year ended December 31, 2017.</p> <p>Motion 304/17: That Council approve the Audit Policy.</p>
Report	<p><u>Background Information</u></p> <ul style="list-style-type: none">• The current audit policy was approved by Council on June 27, 2017.• The policy outlines the purpose, affected persons and areas, statement, definitions, responsibilities, and procedures.• An oversight omitted Council participation on the audit selection committee.• The Audit Policy Responsibilities of Council has been amended to reflect the following statement: "Appoint up to two Council Members to the Audit Selection Committee at Council's discretion."• The Audit Policy Procedures has been amended to reflect the following statement: "The County will establish an Audit Selection Committee which consists of Administration as well as up to two Council members if appointed by Council."• Including the action into the policy ensures follow up for the next Audit Request for Proposal process.

	<p><u>External Communication</u></p> <ul style="list-style-type: none"> The policy will be available on the County’s website once approved. <p><u>Relevant Policy/Legislation/Practices:</u></p> <ul style="list-style-type: none"> Summary of Fiscal Principles, Practices and Policies Section 280 of <i>Municipal Government Act</i>, RSA 2000, c. M-26, provides for Auditor’s appointment by Council Procurement Procedure
<p>Implication of Administrative Recommendation</p>	<p><u>Strategic Alignment:</u></p> <p>Strong Local Governance and Regional Leadership – This policy demonstrates Sturgeon County’s commitment to transparency and accountability to residents.</p> <p>Operational Excellence – This policy demonstrates Sturgeon County has policies and practices that support effective engagement and professional interaction with stakeholders.</p> <p><u>Organizational:</u></p> <p>The policy will have a minimal impact on an annual basis.</p> <p>On the second year following each general election in which Council appoints an external auditor for a four-year term, there will be some organization impact in respect to establishing a proposal and the evaluation of proposals by the Audit Selection Committee.</p> <p><u>Financial:</u></p> <p>None.</p>
<p>Alternatives Considered</p>	<p>No amendment to the current Audit Policy.</p>
<p>Implications of Alternatives</p>	<p>Status quo procedure.</p>
<p>Follow up Action</p>	<p>Update the Audit Policy and publish to the County website to reflect amended standards.</p>

Attachment(s)	1. Audit Policy – Amended 2. Audit Policy – Current 3. Summary of Fiscal Principles, Practices, and Policies
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Report Reviewed by:	 Sabrina Duquette, Acting Manager Financial Services  Rick Wojtkiw, GM Corporate Support  Bill Minnes, County Commissioner – CAO
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Strategic Alignment Checklist

Vision: Sturgeon County: a diverse, active community that pioneers opportunities and promotes initiative while embracing rural lifestyles.

Mission: Provide quality, cost effective services and infrastructure to meet the diverse needs of the Sturgeon County community, while improving competitiveness and sustainability.

Focus Areas	Not consistent	N/A	Consistent
Strong Local Governance and Regional Leadership			
<i>We promote consistent and accountable leadership through collaborative and transparent processes (Strategic Plan, pg. 27 MDP)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<ul style="list-style-type: none"> <i>Consistent with neighborhood role (see MDP), master plans, policies</i> 	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <i>Considers fiscal stability and sustainability</i> 	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<ul style="list-style-type: none"> <i>Has a positive impact on regional and sub-regional cooperation</i> 	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Respect the Natural Environment			
<i>We acknowledge the importance of a healthy environment and will minimize and monitor our impact on ecosystems (Strategic Plan, pg. 27 MDP)</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <i>Compliance with Provincial and Federal regulations and/or legislation</i> 	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <i>Ensure effective environmental risk management</i> 	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Community Identity & Spirit			
<i>We will build upon our strengths, where together we will create an inclusive, caring community (Strategic Plan, (Strategic Plan, pg. 27 MDP)</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <i>Promotes and/or enhances residents' identification with Sturgeon County</i> 	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <i>Enhances service provision through community partnerships</i> 	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <i>Supports Sturgeon County's cultural history</i> 	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Planned Growth and Prosperity			
<i>We encourage varied and integrated enterprises that enhance our strong economic base, while balancing the needs of the community and natural environment. (Strategic Plan, pg. 27 MDP)</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <i>Does the proposal align with the Integrated Regional Growth Strategy (map/policies) pg. 26 MDP</i> 	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <i>Considers cumulative costs and long-term funding implications</i> 	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <i>Targets growth around current or planned infrastructure</i> 	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Maintain and Enhance Strong Communities			
<i>We are committed to a safe, secure community, where our residents are respected and provided with access to opportunities. (Strategic Plan, pg. 27 MDP)</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <i>Positive impact on residents' quality of life</i> 	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <i>Supports and promotes volunteer efforts</i> 	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <i>Provides programs and services that are accessible to all residents</i> 	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Operational Excellence			
<i>We have the organizational capability to deliver consistent and defined levels of service to all stakeholders in a professional, efficient, and cost effective manner</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<ul style="list-style-type: none"> <i>Staff have the knowledge, skills and capability to perform their jobs</i> 	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<ul style="list-style-type: none"> <i>Streamlines operational processes and policies</i> 	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<ul style="list-style-type: none"> <i>Promotes engagement and professional interaction with stakeholders</i> 	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<ul style="list-style-type: none"> <i>Considers a cost-structure which allows Sturgeon County to remain competitive within a regional, national and global context</i> 	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>