

Corporate Policy and Procedure



Policy	Committee of the Whole Terms of Reference
Category	Departmental
Authority	City Clerk's Office
Related Policies	Procedural By-law Code of Conduct for City Council and Local Boards
Approved By	City Council
Effective Date	September 26, 2016
Revision Date	March 22, 2021

Policy Statement

The Committee of the Whole is the primary forum for policy debate and public input on issues within City Council's area of responsibility.

The Committee of the Whole provides an opportunity for all members of City Council to participate in discussion and debate that results in final recommendations to City Council.

Mandate

The Committee of the Whole provides recommendations to City Council and direction to City staff on all matters affecting the City of Guelph.

Composition and Term

1. The Committee of the Whole is comprised of all members of City Council.
2. The term of the Committee of the Whole is four years, to coincide with the term of City Council.
3. City Council shall appoint chairs and vice-chairs for the following Committee of the Whole sections which align with the City's Service Areas and organizational structure:
 - a. Infrastructure, Development and Enterprise Services
 - b. Public Services
 - c. Corporate Services
 - d. Audit
4. The Mayor shall act as the chair for Governance section.

General Responsibilities

The Committee of the Whole shall be responsible directly to City Council for all reports coming from Public Services, Corporate Services, Infrastructure, Development and Enterprise Services and the Office of the Chief Administrative Officer.

Committee of the Whole meetings will be divided into five sections:

1. Infrastructure, Development and Enterprise Services
2. Public Services
3. Corporate Services
4. Audit
5. Governance

All items appearing before the Committee of the Whole will be added to one section of the agenda by the Chief Administrative Officer (CAO)/Deputy CAO in coordination with the City Clerk and in consultation with the chair.

Specific responsibilities of the Governance and Audit sections of the Committee of the Whole are included in appendix one and two.

Delegated Authority

The CAO, Deputy CAOs and other staff members may be called upon by City Council to conduct work and report back to the Committee of the Whole.

The Committee of the Whole may, without City Council approval, refer items back to staff or defer items to another time. Staff direction which requires significant adjustments to existing workplans, however, may not proceed without City Council approval. The chair, in consultation with the CAO/Deputy CAO and City Clerk, is responsible for determining when staff direction requires City Council approval.

In closed meetings the Committee the Whole may, without City Council approval, approve procedural matters and give direction to staff, officers, or agents of the City of Guelph. Any such approvals or direction shall be in accordance with the Municipal Act, as amended, and the City's [Closed Meeting Protocol](#).

Operating Procedures

Reporting to City Council

The Committee of the Whole will report to City Council with recommendations for approval.

Procedural Rules

The Procedural By-law shall govern the proceedings of Committee of the Whole meetings.

Appendix One - Audit Committee

The Audit scope of responsibilities includes:

- External Audit
- Annual Financial Statements
- Auditor Performance and Review
- Adequacy of the City's Resources
- City Financial and Control Systems
- Financial Literacy
- Internal Audit
- Compliance
- Risk Management and Internal Control
- Reporting Responsibilities

Specific Committee Responsibilities

External Audit

1. Review the external auditor's proposed audit scope and approach, including coordination of audit effort with City staff.
2. Review with management and the external auditors the result of the audit, including any difficulties encountered and all other matters required to be communicated to the Committee under Generally Accepted Auditing Standards.
3. Resolve any disagreements between management and the external auditors regarding financial reporting.
4. At the conclusion of the audit, consult with the external auditors, without the presence of management, regarding internal financial controls, compliance and the fullness and accuracy of the City's financial statements.
5. Ensure the timely presentation of the external auditor's annual audit report to Council.

Risk Management and Internal Control

6. Understand the scope of the external auditor's review of internal financial control over financial reporting and obtain reports on significant findings and recommendations, together with management's responses and the timing of the disposition of significant findings.
7. Through the use of a risk management framework, assess the financial risks to be managed by the City and any change in significant financial risks.
8. Consider the effectiveness of the City's internal control system for the safeguarding of assets, including information technology security and control, and the adequacy of policies and procedures.
9. Review management and program performance regarding efficiency, effectiveness and economy in the use of resources.
10. Review the effectiveness of management reporting systems regarding administrative and program performance.

Other

11. Recommend to Council special investigations and funding as required. Institute and oversee special investigations as authorized by Council.
12. With Council approval, retain independent counsel, accountants or others to advise Committee or assist in the conduct of a review.

Compliance

13. Obtain regular updates from management and others (legal counsel, external auditors, etc.) regarding compliance with laws and regulations having a material impact on the financial statements including:
 - a. tax and financial reporting laws and regulations;
 - b. legal withholding requirements; and
 - c. environmental protection laws and regulations.
14. Review by-laws and policies specifically regulating the conduct of members of council, staff and suppliers.
15. Review the findings of any examinations by regulatory agencies and any auditor observations.
16. Discuss with the City Solicitor, any significant legal, compliance or regulatory matters that may have a material effect on the financial statements, the business of the City or on the compliance policies of the City.
17. Review the results of management's investigation and follow-up for any instances of non-compliance.
18. Review the effectiveness of the systems established to ensure compliance.

Adequacy of the City's Resources

19. Review the nature of evolving businesses managed by the City, including those changes occasioned by business or process redesign or through updated legislated requirements.
20. As new businesses and ventures are embarked on by the City, gain comfort that all appropriate processes have been put in place to evaluate the feasibility of the new business and to ensure proper resources, both human and financial, have been provided.

Reporting Responsibilities

21. Provide an open avenue of communication between the external auditor and Council.

Financial Statements

22. Review significant accounting and reporting issues, including complex or unusual transactions, highly judgmental areas and recent professional and regulatory pronouncements, and understand their impact on the financial statements.
23. Review the representation letter provided by management to the external auditor.
24. Prior to the presentation of the annual financial statements to Council, review the financial statements and consider whether they are complete,

consistent with information known to Committee and reflect appropriate accounting principles.

25. Recommend to Council the approval and distribution of the annual financial statements.

Auditor Performance and Review

26. Review and confirm the independence of the external auditor by obtaining statements from the auditor on relationships between the auditor and the City, including non-audit services, and discussing the relationships with the auditor.
27. Direct and review the performance evaluation process for the external auditor.
28. Recommend changes to the external auditor's compensation for Council approval.
29. Periodically determine whether a request for proposal should be issued to select an external auditing firm. As per the Municipal Act, 2001 section 296 (3), the external auditor shall not be appointed for a term exceeding five (5) years.
30. Participate in the selection of an external auditing firm by reviewing the request for proposals and bids received, interviewing potential auditing firms and recommending the external auditor for final approval to Council.

Financial Literacy

31. Ongoing training and development is provided to enhance the financial literacy of Committee members.

Internal Audit Activities

32. Review and approve the risk-based annual internal audit work plan recommended by the Internal Auditor.
33. Review and approve the Internal Audit Charter at least every four (4) years or sooner if needed.
34. Review and receive internal audit reports identifying key issues and management action plans.
35. Review adequacy of the management responses to audit concerns in relation to the risks and costs involved.
36. Ensure the internal audit recommendations are implemented in a timely fashion by reviewing internal audit's follow-up reports.
37. Communicate and meet independently with the Internal Auditor as appropriate.

Appendix 2 - Governance Committee

The Governance scope of responsibilities includes ensuring that appropriate policies, principles, procedures and roles are established to guide and enhance:

- effective corporate governance
- accountability and transparency
- strategic planning
- committee and City Council effectiveness
- oversight of governance policies

- City Council compensation
- Council performance reporting

Specific Governance Responsibilities:

Strategic Planning

1. Review and recommend governance principles, policies and guidelines with respect to strategic planning for City Council approval.
2. Ensure effective strategic planning and advise on necessary improvements.
3. Receive regular update reports on the status of priority initiatives to ensure appropriate progress.
4. Receive regular updates on key performance indicators related to the strategic plan.

Enterprise Risk Management

5. Understand and address risks that threaten the achievement of the Corporation's objectives.
6. Assess risks in terms of likelihood and magnitude of impact.
7. Oversee the development of policies and appropriate response strategies to identify, prioritize and respond to risks.
8. Monitor progress on the effectiveness of policies and response strategies.

Accountability and Transparency

9. Receive and review recommendations for the development of policies and procedures with strengthen the accountability and transparency of the municipality.
10. Assess the need for discretionary positions as defined by the Municipal Act and make appropriate recommendations to City Council (e.g. Auditor General, Lobbyist Registrar and Ombudsman).

Committee Performance Reporting

11. Regularly evaluate meeting effectiveness and incorporate improvements as appropriate in coordination with the City Clerk's Office.

Effective Corporate Governance

12. Regularly review City Council's governance principles, policies and procedures and make recommendations for improvements.
13. Receive an annual report from the Integrity Commissioner.

City Council Compensation

14. Regularly review and assess ongoing work requirements of City Council.
15. Direct the development of recommendations regarding principles of compensation for City Council approval.
16. Recommend an appropriate compensation review process involving residents and stakeholders.
17. Review and recommend required updates to existing compensation policies.

Committee and City Council Effectiveness

18. Regularly assess City Council effectiveness and solicit input on governance concerns to be addressed.
19. Recommend core elements of an orientation program for the following term of City Council to address learning and knowledge requirements in a timely manner.
20. Periodically review the Procedural By-law and recommend any changes to City Council.
21. Review and recommend changes to committee terms of reference as needed.