

TERMS OF REFERENCE

STANDING COMMITTEE OF COUNCIL: AUDIT AND FINANCE

Council Adoption: **[Insert]**

File No. **[Insert]**

CONTEXT

The Resort Municipality of Whistler (RMOW) is guided by the Official Community Plan (OCP) and community vision: "A place where our community thrives, nature is protected, and guests are inspired."

The Audit and Finance Committee (AFC) is a Standing Committee created under the *British Columbia Community Charter (CC)*. Section 141 of the *CC* provides that the Mayor may establish Standing Committees for matters considered to be better dealt with by Committee and may appoint persons to those Committees. The AFC acts in an advisory capacity by thoroughly reviewing financial reporting, auditing processes, and the municipal budget, so they can provide informed recommendations to Council on the sound fiscal management of the organization. Council uses this information to make decisions regarding the budget, municipal finances, investments, and other financial processes.

MANDATE

The Committee advises RMOW Staff and Council by:

- Reviewing financial information that will be provided to Council;
- Ensuring the system of internal controls that have been established by management and Council adequately ensure the Corporation meets its financial commitments;
- Reviewing all audit processes; and
- Maintaining primary responsibility for the financial reporting, information systems, risk management and internal controls of the Corporation, vested in management and overseen by Council.

COMPOSITION

The Committee includes three (3) voting members as follows:

- Chair (Councillor)
- Councillor(s)

The Committee includes eight (8) non-voting members as follows:

- Chief Administrative Officer
- Chief Financial Officer, Staff Liaison
- General Manager of Infrastructure Services
- General Manager of Corporate Services and Public Safety
- General Manager of Community Engagement and Cultural Services

- General Manager of Climate Action, Planning and Development Services
- Recording Secretary

Section 141 of the CC provides that Committee members are appointed by the Mayor. This takes place at a Regular Council Meeting. At least half of the members of a standing committee must be Council members [section 141 CC] to a maximum of three Council members per committee.

Invited Guests

Invited guests are RMOW staff, organizational representatives, or individuals who are formally invited to attend a committee meeting to contribute to certain topics or discussions without being a permanent part of the Committee or voting members. Invited guests are invited to Committee meetings by the Recording Secretary at the request of the Chair. Committee members can recommend invited guests to the Chair for their consideration.

TERM APPOINTMENTS

Council members are appointed to the AFC by the Mayor, typically for a two-year term. Under Section 144 of the CC, the Mayor has the authority to appoint new Council members to the Committee or rescind appointments as necessary. The Chair of the Committee shall be appointed by the Mayor.

RMOW staff members are appointed to Committees based on their staff roles, as outlined in the composition section of this TOR.

Council Procedure Bylaw and Robert’s Rules of Order

The provisions of “[Council Procedure Bylaw No. 2207, 2018](#)” (as amended) (Procedure Bylaw) govern the proceedings of the Committee. The most recent edition of Robert’s Rules of Order applies to all Committee proceedings where the Procedure Bylaw is silent.

MEETING QUORUM AND VOTING

The meeting quorum shall consist of 50% of the voting members of the Committee. Motions must be supported by a simple majority vote. In a tie vote, the motion is defeated.

REPORTING OUT

Committee Meeting Minutes

Committee Meeting minutes serve as an official record of actions taken at a meeting. The minutes document the Committee's adherence to proper procedures and allow people not at the meeting to follow the decisions made. Committee Meeting minutes are taken by the Recording Secretary, approved by the Committee, included in the agenda package at a Regular or Closed Council Meeting (as applicable), and received by Council.

Annual Report Out to Council

Each January, one Committee of the Whole (COTW) meeting will be dedicated to Committee updates. At this meeting, the Staff Liaison or delegate, on behalf of the Committee, may present an update to Council that may include:

- the mandate and membership as per the TOR;
- highlights of the Committee’s accomplishments in the previous year;
- the Committee’s priorities for the upcoming year;
- potential opportunities for collaboration with other committees; and

- any information, trends, or issues of concern of which the Committee thinks that Council should be aware.

MINUTES AND AGENDAS

Meeting agendas and minutes will be administered in accordance with the Procedure Bylaw.

COMMITTEE ADVICE AND RECOMMENDATIONS

The Committee may provide information, advice, and recommendations to Council on current policy and strategic initiatives. Unless decision-making authority has been delegated to a committee by bylaw, committees' function solely as advisory bodies that provide recommendations to Council [section 154 (1) CC].

Information and Advice

The Committee can provide information and advice to Council by including their insights in the Meeting minutes; these minutes are received by Council. Council may be informed by the information and advice in the minutes; but cannot formally endorse or act upon recommendations by simply receiving the minutes.

Recommendations

As part of their role, the Committee will review, and provide recommendations on, policies, strategies, and projects (Initiatives) that relate to their mandate. Council will consider the Committee recommendations as part of Council's deliberation of the Initiative.

OPEN AND CLOSED MEETINGS

Except where the provisions of section 90 of the CC apply, all Committee Meetings will be open to the public.

COMMITTEE PRIORITIES

Committee priorities are directed by Council. The Chair, in collaboration with the Staff Liaison, is responsible for developing the workplan to align with these Council-directed priorities and legislative requirements.

The Committee does not direct staff work plans. The Committee should not instruct municipal staff assigned to the Committee on what tasks are to be completed or how tasks should be completed.

MEETING SCHEDULE

The meeting schedule for the Committee shall be determined in October for the following year to provide sufficient notice to members. Invites for the following calendar year will be sent to all members in October.

Meeting cadence will be determined by the Committee. This cadence will be flexible and contingent to having content and agenda items. Meetings may be added if there are time sensitive or significant items to review or canceled if there are few or no agenda items. The decision to schedule an additional meeting or cancel a meeting will be made by the Chair and Staff Liaison with as much advance notice as possible.

MEETING FORMAT

Committee meetings are preferably held in-person. An electronic link will be made available for members that cannot attend in-person. All meetings will be open to the public electronically except where the provisions of section 90 of the CC apply.

CODE OF CONDUCT

Committee members, excluding RMOW staff, are required to comply with the Code of Conduct Bylaw No. 2397, 2023 (as amended or updated from time to time). RMOW staff must adhere to the most current version of the RMOW Employee Handbook or, if applicable, their collective agreement.

Responsibilities of Committee Members

All Committee Members

Each Committee member has the following responsibilities:

- Attend orientation and training as required;
- At the request of the Chair and Staff Liaison, provide input into Committee workplan, and meeting agendas;
- Commit time to:
 - review of meeting materials distributed before the meeting, and
 - complete any tasks assigned by the Committee
- Adhere to Committee working agreements as determined collaboratively by the Committee at the first meeting;
- Notify the Chair and Recording Secretary in advance if unable to attend a meeting;
- Adhere to the Code of Conduct Bylaw.

Committee Chair

Committee Chairs have the following additional responsibilities:

- Act as the official representative of the Committee;
- Provide overall leadership for the Committee including, chairing meetings, facilitating discussion, and ensuring meetings achieve their objectives;
- Connect with the Staff Liaison in advance of each Committee meeting to:
 - Confirm need for the meeting (i.e. if a meeting will go ahead as scheduled, if an additional meeting is needed, or a meeting is not needed and will be canceled),
 - Confirm meeting objectives,
 - Provide input into the meeting agenda and materials (using the Committee priorities as guidance), and
 - Other items as relevant.
- Arrange an alternate voting member (Council member) to Chair the meeting if they cannot attend. Advise the Staff Liaison and Recording Secretary of this change as a bridge/liaison between the Committee and Council to:
 - provide the Committee with Council's perspective on matters coming before the Committee, where a perspective has been expressed by Council, and
- Share topics that cross the Council table relevant to the Committee mandate with the Committee.

Staff Liaison

Staff Liaison has the following responsibilities:

- Act as the official staff representative of the Committee;
- Provide support and subject matter expertise to the Committee;
- Ensure any financial needs of the Committee are allocated in the municipal budget including:

- Room and equipment bookings,
- Food and beverage, and
- Facilitation expenses, as needed;
- Serve as a bridge between the Committee and RMOW departments and staff; and
- Connect with the Chair in advance of each meeting to:
 - Confirm need for the meeting (i.e. if a meeting will go ahead as scheduled, if an additional meeting is needed, or a meeting is not needed and will be canceled),
 - Confirm meeting objectives,
 - Provide a draft meeting agenda and proposed materials (using the Committee priorities as guidance), and
 - Other items as relevant.

Recording Secretary

The Recording Secretary has the following responsibilities:

- With input from the Chair and Staff Liaison, prepare agenda packages and meeting materials and distribute to members ahead of each meeting;
- Organize and support the logistical aspects of meetings including:
 - Meeting invitations including invited guests,
 - Logistical aspects of meetings (i.e. meeting room bookings, electronic links, etc.), and
 - Advise and manage any changes to the meeting schedule and dates;
- Act as point of contact for Committee members; and
- Prepare meeting minutes.

COMMITTEE SELF-EVALUATION

In support of continuous improvement, Committee members will participate in a biennial self-evaluation process to reflect on their collective performance, identify areas for improvement, and take proactive steps to enhance the Committee's effectiveness and impact. The evaluation will occur before the end of each two-year term.

COMMITTEE DISSOLUTION

The Mayor has the authority to dissolve a Standing Committee.