

**2025 Appointment of the External Auditor****Report Purpose**

To seek Council approval of the appointment of the external auditor for the year ending December 31, 2025.

**Recommendation**

THAT the appointment of Ernst & Young LLP as the external auditor for Strathcona County for the year ending December 31, 2025, be approved; and

THAT the appointment of Ernst & Young LLP as the external auditor for the Strathcona County Library for the year ending December 31, 2025, be confirmed.

**Our Strategic Goal**

Governance Requirement

**Report**

Ernst & Young LLP was the successful proponent in the 2024 request for proposal for the provision of external audit services. The contract includes an initial one-year term with the option to extend annually for up to four additional years, subject to Council approval. Administration recommends exercising one of the optional extension years.

The *Libraries Act* requires Council to accept the auditor or financial reviewer that the Strathcona County Library board selects and hires.

Ernst & Young LLP will undertake the following engagements for 2025:

- Audit of the Strathcona County Consolidated Financial Statements;
- Audit of the Financial Information Return (required by the Ministry of Municipal Affairs);
- Specified Procedures for the Local Authorities Pension Plan (LAPP);
- Specified Procedures for the APEX Supplementary Pension Plan;
- Audit of the Family and Community Support Services;
- Audit of the Family Resource Network Grant;
- Audit of the Pioneer Housing Foundation Financial Statements; and
- Audit of the Strathcona County Library Financial Statements;
- Audit of the Strathcona County 2026 Alberta Summer Games Society Financial Statements.

**Council and Committee History**

December 10, 2024	Council confirmed the appointment of Ernst and Young as the auditor of the Strathcona County Library for the year ending December 31, 2024.
September 10, 2024	Council approved the appointment of Ernst & Young LLP as the external auditor for Strathcona County for the year ending December 31, 2024.

**Other Impacts**

**Policy:** FIN-001-010: Financial Reporting

**Legislative/Legal:** Section 280 of the *Municipal Government Act*, R.S.A 2000 c. M-26 requires Council to appoint one or more auditors for the municipality. Section 6 of the *Libraries Act* requires Council to confirm the auditor for the municipal library board.

**Financial/Budget:** The annual audit is part of the County's annual budget, and this appointment has no additional impact on the budget or the County's financial position.

**Interdepartmental:** Financial and Strategic Services; Family and Community Services; Human Resources; Legislative, Legal and Procurement; Recreation, Parks and Culture; and Strathcona County Library.

**Master Plan/Framework:** n/a