



**MINUTES
AUDIT COMMITTEE**

**January 31, 2019, 9:30 AM
IN THE COUNCIL CHAMBER**

PRESENT: Councillor E. Woolley, Chair
Councillor J. Gondek, Vice-Chair
Councillor G-C. Carra
Councillor J. Farkas
Citizen Representative L. Caltagirone
Citizen Representative M. Dalton
Citizen Representative M. Lambert

ALSO PRESENT: Acting Chief Financial Officer, C. Male
Executive Assistant C. Smillie
City Auditor K. Palmer
External Auditor T. Nakka
Acting City Clerk T. Rowe
Legislative Assistant J. Palaschuk

1. CALL TO ORDER

Councillor Woolley called the Meeting to order at 9:33 a.m.

2. OPENING REMARKS

Councillor Woolley provided opening remarks.

3. CONFIRMATION OF AGENDA

Moved by Councillor Gondek

That the Agenda for the 2019 January 31 Regular Meeting of the Audit Committee be confirmed.

MOTION CARRIED

4. CONFIRMATION OF MINUTES

4.1 Minutes of the Regular Meeting of the Audit Committee, 2018 November 20

Moved by Citizen Representative Caltagirone

That the Minutes of the Audit Committee held on 2018 November 20, be confirmed.

MOTION CARRIED

5. POSTPONED REPORTS

None

6. ITEMS FROM OFFICERS, ADMINISTRATION AND COMMITTEES

6.1 Annual Principal Corporate Risk Report - AC2019-0032

Moved by Citizen Representative Caltagirone

That with respect to Report AC2019-0032, the following be approved:

That Council:

1. Receive this report for information; and
2. Direct that Attachments 1 and 2 remain confidential pursuant to Section 24 (1) (a)&(b) of the *Freedom of Information and Protection of Privacy Act* for a period of 15 years.

3.

MOTION CARRIED

6.2 External Auditor 2017 Management Letter Update - AC2019-0022

Moved by Citizen Representative Lambert

That with respect to Report AC2019-0022, the following be approved:

That the Audit Committee:

1. Receives this Report and attachments for Information; and
2. Recommends that Council receive this Report and attachments for Information.

MOTION CARRIED

6.3 Calgary Parking Authority Asset Management Processes Audit - AC2019-0010

Moved by Councillor Carra

That with respect to Report AC2019-0010, the following be approved:

1. That Audit Committee receive this report for information; and
2. That Audit Committee recommend that Council receive this report for information.

MOTION CARRIED

6.4 New Accounting Standards Update (Verbal) - AC2019-0140

Moved by Citizen Representative Caltagirone

That with respect to Verbal Report AC2019-0140, the following be approved:

That the Audit Committee receive this Verbal Report for information.

MOTION CARRIED

7. ITEMS DIRECTLY TO COMMITTEE

7.1 REFERRED REPORTS

None

7.2 NOTICE(S) OF MOTION

None

8. URGENT BUSINESS

None

9. CONFIDENTIAL ITEMS

Moved by Citizen Representative Lambert

That the Audit Committee move into Closed Meeting, at 10:51 a.m., in the Council Lounge, to consider confidential matters with respect to the following items subject to Sections 16, 17, 19, 24, and 26 of the *Freedom of Information and Protection of Privacy Act*:

9.1.1 External Auditor – Provision of Additional Services - AC2019-0082;

9.1.2 Audit Forum (Verbal) - AC2019-0042;

9.1.3 External Auditor (Verbal) - AC2019-0084;

9.1.4 City Auditor (Verbal) - AC2019-0085; and

9.1.5 City Auditor 2018 Performance Review (Verbal) - AC2019-0105

MOTION CARRIED

Committee moved into Public Meeting at 11:59 a.m. with Councillor Woolley in the Chair.

Moved by Councillor Carra

That the Audit Committee Rise and Report.

MOTION CARRIED

9.1 ITEMS FROM OFFICERS, ADMINISTRATION AND COMMITTEES

9.1.1 External Auditor – Provision of Additional Services - AC2019-0082

Administration in attendance during the Closed Meeting discussions with respect to Verbal Report AC2018-0082:

Clerk: T.Rowe and J. Palaschuk, Advice: K. Palmer, C. Male. External Advice: T. Nakka and H. Gill. Observer: C. Smillie

Moved by Citizen Representative Lambert

That with respect to report AC2019-0082, the following be approved:

That the Audit Committee:

1. Approve the Administration Recommendations contained in Report AC2019-0082; and
2. Direct that this Report, Recommendations and Closed Meeting discussions remain confidential pursuant to Sections 16 and 24 of the *Freedom of Information and Protection of Privacy Act* until The City's procurement process is complete.

Further that the confidential status of the report and recommendations be reviewed by 2020 January 31.

MOTION CARRIED

9.1.2 Audit Forum (Verbal) - AC2019-0042

Administration in attendance during the Closed Meeting discussions with respect to Report AC2019-0042:

Clerk: T.Rowe and J. Palaschuk, Advice: K. Palmer, C. Male. External Advice: T. Nakka and H. Gill. Observer: C. Smillie

Moved by Councillor Farkas

That with respect to Verbal Report AC2019-0042, the following be approved:

That the Audit Committee:

1. Receive Verbal Report AC2019-0042 for information; and
2. Direct that the Closed Meeting discussions remain confidential pursuant to Sections 24, 25 and 27 of the Freedom of Information and Protection of Privacy Act for an indefinite period.

MOTION CARRIED

9.1.3 External Auditor (Verbal) - AC2019-0084

Administration in attendance during the Closed Meeting discussions with respect to Verbal Report AC2018-0082:

Clerk: T.Rowe and J. Palaschuk, Advice: K. Palmer, C. Male. External Advice: T. Nakka and H. Gill. Observer: C. Smillie

Moved by Citizen Representative Caltagirone

That with respect to Verbal Report AC2019-0084, the following be approved:

That the Audit Committee:

1. Receive Verbal Report AC2019-0084 for information; and

2. Direct that the Closed Meeting discussions remain confidential pursuant to Sections 16 and 24 of the Freedom of Information and Protection of Privacy Act

MOTION CARRIED

9.1.4 City Auditor (Verbal) - AC2019-0085

Administration in attendance during the Closed Meeting discussions with respect to Report AC2019-0042:

Clerk: J. Palaschuk, Advice: K. Palmer, C. Male. External Advice: T. Nakka and H. Gill. Observer: C. Smillie

Moved by Citizen Representative Dalton

That the Audit Committee:

1. Receive Verbal Report AC2019-0085 for information; and
2. Direct that the Closed Meeting discussions remain confidential pursuant to Sections 17 and 18 of the Freedom of Information and Protection of Privacy Act for an indefinite period.

MOTION CARRIED

9.1.5 City Auditor 2018 Performance Review (Verbal) - AC2019-0105

Administration in attendance during the Closed Meeting discussions with respect to Verbal Report AC2018-0105:

Clerk: J. Palaschuk

Moved by Citizen Representative Caltagirone

That with respect to Report AC2019-0105, the following be approved:

That the Audit Committee recommends:

1. That Council receive the Verbal Report AC2019-0105 for information; and
2. Direct that the Closed Meeting discussions remain confidential pursuant to Sections 17 and 19 of the *Freedom of Information and Protection of Privacy Act* for an indefinite period.

MOTION CARRIED

9.2 URGENT BUSINESS

None

10. ADJOURNMENT

Moved by Councillor Carra

That this meeting adjourn at 12:02 p.m.

MOTION CARRIED

The following items have been forwarded to the 2019 February 25 Combined Meeting of Council:

Consent:

Annual Principal Corporate Risk Report - AC2019-0032

External Auditor 2017 Management Letter Update - AC2019-0022; and

Calgary Parking Authority Asset Management Processes Audit - AC2019-0010

Consent (Closed Meeting)

City Auditor 2018 Performance Review (Verbal) - AC2019-0105

The next Regular meeting of the Audit Committee is scheduled to be held, 2019 February 28

CONFIRMED BY COMMITTEE ON 2019 FEBRUARY 28


CHAIR


ACTING CITY CLERK