

**CALGARY PARKING AUTHORITY – AUDIT SUBCOMMITTEE  
2019 WORK PLAN**

<b>AGENDA ITEMS</b>	<b>March 26 (Tues)</b>	<b>May 14 (Tues)</b>	<b>July 23 (Tues)</b>	<b>Nov 5 (Tues)</b>
Annual Work Plan Review	■			
Assessment of internal control environment of CPA (COSO Framework)		■		
<u>Annual Audit (2018):</u>				
• Review Audited Year End Financial Statements	■			
• Review results of annual audit	■			
• Evaluate performance of external auditor	■			
• Management letter points	■			■
<u>Annual Audit (2019):</u>				
• Identify areas requiring special attention				■
• Review and approve external auditor audit scope and audit plan, and issue engagement letter				■
• Assessment of risk management at CPA			■	
<u>Other Audits:</u>				
• Annual audit governance status report to The City's Audit Committee (September 6, 2019 – Friday)			■	
• CPA Asset Management Process Audit, Updates	■	■	■	■