

**Calgary Police Commission Report to
Audit Committee
2019 September 06**

**ISC: UNRESTRICTED
AC2019-0629**

Calgary Police Commission Finance and Audit Committee Annual Report

EXECUTIVE SUMMARY

This report, to the City's Audit Committee, is for information only to provide the annual audit governance status report from the Calgary Police Commission Finance and Audit Committee.

CALGARY POLICE COMMISSION RECOMMENDATION:

That the Audit Committee receives the verbal presentation from the Calgary Police Commission for information.

PREVIOUS COUNCIL DIRECTION / POLICY

The Audit Committee Bylaw 48M2012 states that Audit Committee is responsible for:

“overseeing its governance responsibility with audit committees of The City’s major autonomous civic entities.”

Section 4(1)(i)

BACKGROUND

This annual report is intended to be an ongoing dialogue between The City of Calgary and the Calgary Police Commission’s Finance & Audit Committee. The information included responds to the details requested in the May 6, 2019 letter from the Audit Committee Chair.

INVESTIGATION: ALTERNATIVES AND ANALYSIS

In accordance with the Alberta Police Act, the Calgary Police Commission has a number of legislated responsibilities, including:

- to allocate funds, in consultation with the Chief Constable, provided by City Council,
- to establish policies providing for efficient and effective policing,
- to issue instructions as necessary to the Chief regarding those policies,
- to ensure a sufficient number of people are employed by the service to carry out the functions of the service.

It is the responsibility of the Commission, in consultation with the Chief Constable, to prepare and review the business and budget plan, as well as a yearly plan for service provision.

In support of the Commission’s oversight role, this report includes attachments that provide:

- A summary of the Commission’s 2018 priorities and key initiatives,
- An overview of the Commission’s 2019 priorities and key initiatives,
- A description of the key operating and strategic risks the Calgary Police Service faces,
- The Commission’s Finance & Audit committee terms of reference and composition,
- Summary of the CPS 2018 external auditor reports.

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Stakeholder Engagement, Research and Communication

The Commission created this report in consultation with the Calgary Police Service. All work the Commission does is informed by consultation with citizens and employees to understand perceptions about safety, resources, and the health of the organization.

Strategic Alignment

This report aligns with the City Audit Committee's governance responsibility to receive annual reports on matters of audit governance, including the organization's most recent annual financial statements, from the Calgary Police Commission.

Social, Environmental, Economic (External)

The attachments outline relevant impacts.

Financial Capacity

The uncertainty around the long-term budget for the Calgary Police Service impedes the ability to plan to meet the needs of the City. Without the stability and predictability that a four-year budget provides, CPS has limited ability to hire and train new members to replace those who are retiring, and to invest in equipment and technology that will improve the safety of employees and their ability to perform their essential role.

Risk Assessment

Several risks facing the Calgary Police Service are outlined in the attachments.

REASON(S) FOR RECOMMENDATION(S):

The City of Calgary Audit Committee oversees its governance responsibility with audit committees of The City's major autonomous civic entities and an annual report is requested each year.

ATTACHMENT(S)

1. AC2019-0629 – Calgary Police Commission Report to City Audit Committee – Sept 2019
2. AC2019-0629 – Calgary Police Commission Annual Report to the Community 2018
3. AC2019-0629 – Calgary Police Commission – CPS Organizational Risks
4. AC2019-0629 – Calgary Police Service Audit Plan 2018 – Deloitte
5. AC2019-0629 – Calgary Police Service Audit Results 2018 – Deloitte
6. AC2019-0629 – Calgary Police Commission Finance & Audit Committee Terms of Reference 2019