

Calgary Police Commission
Finance & Audit Committee
Terms of Reference - 2019

1. Purpose Statement

On behalf of the Commission, this committee is the steward of the business planning and financial oversight process of the Calgary Police Service, as required in the Alberta Police Act.

2. Key Areas Of Responsibility

- a) Calgary Police Service Business Plan & Budget Stewardship
 - i. Oversee and provide guidance in the development of the service's multi-year business plan.
 - ii. Review the Calgary Police Service budget, proposed adjustments, and any urgent funding needs and submit these to City Council through the Calgary Police Commission.
 - iii. Oversee and provide guidance in the development of the service's annual budget and budget adjustments, if any.
 - iv. Oversee and inform the development of internal operational audits.
 - v. Monitor the implementation of recommendations arising from operational audit reports, if any.
 - vi. Receive and understand the service's financial risk management strategies.
 - vii. Oversee the service's use and management of its information, information systems, and technologies by understanding any threats or vulnerabilities within the IT environment that may affect CPS funding, security and privacy of information, or confidence in CPS.
 - viii. Liaise with members of City Council and city administration.
 - ix. Review sourcing of other funds for the service.
 - x. Work with the Executive Director in the development of the commission's annual budget for approval to the full commission.
- b) CPC/CPS Fiduciary Review
 - xi. Monitor the allocation of the funds provided by City Council,
 - xii. Review the service's quarterly report.
 - xiii. Provide independent oversight of external audit reports,
 - xiv. Oversee external financial audits of service activities including value-for-money audits
 - xv. Monitor the implementation of recommendations arising from financial audit reports, if any.
 - xvi. Annual review of service financial policies.
 - xvii. Monitor the commission budget, in consultation with the Executive Director.
- c) CPS Assigned Staff vs Authorized Strength
 - xviii. Review CPS reports regarding assigned staff vs authorized strength

3. Objectives For 2019

Conduct an annual review of the Terms of Reference and mandate as set out by the Commission.

4. Membership Appointment & Obligations

- a. The commission determines the membership of the Finance & Audit Committee.
- b. Whenever possible, the majority of the committee will be comprised of members defined as 'independent' through the Commission's Independent Assessment Evaluation.
- c. The Committee, once its members are appointed at the annual organizational meeting of the Commission, will elect the Committee chair in accordance with the Calgary Police Commission Procedures.

5. Decision Making Authority & Lines of Communication

- a. The commission may delegate tasks and projects to the committee.
- b. The committee chair may appoint a designate.
- c. The committee must present its resolutions to the commission for approval.
- d. The commission chair may take action in urgent or time sensitive situations. An effort will be made to confer with all committee members where possible. Information regarding the issue, rationale and action taken must be provided to all commission members as soon as possible.
- e. The committee chair will ensure the commission chair is advised of significant committee activities in a timely fashion.
- f. The commission chair may designate the committee chair to speak to the media regarding deliberations of the committee.
- g. In accordance with the Commission communication policy, formal communication between the service and the Commission shall be conducted through the Executive Director and/or Chair and the Office of the Chief.

6. Committee Decision Making

- a. A quorum of the committee shall consist of three (3) members.
- b. When agreement of all members cannot be reached on a particular issue/item, decided by a majority vote.
- c. In the event of a tie, the chair will cast the deciding vote.
- d. Members must unilaterally respect and must not publicly or privately discredit any final decision of the committee.