

**Audit Resource Management Report to  
Audit Committee  
2021 January 28**

**ISC: UNRESTRICTED  
AC2021-0043  
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## **External Auditor 2019 Management Letter Update**

### **RECOMMENDATIONS:**

That the Audit Committee:

1. Receives this Report and Attachment for the Corporate Record; and
2. Recommends that Council receive this Report and attachments for information and the Corporate Record pursuant to the Audit Committee Bylaw 33M2020, Schedule 'B', Section (d).

### **HIGHLIGHTS**

- The Audit Committee has responsibility to review all External Auditor's management letters with respect to the annual financial audit.
- What does this mean to Calgarians? Calgarians are provided with assurance that recommendations made by the external auditor are followed up and implemented.
- Why does this matter? This provides citizens with transparency on Administration's efforts to mitigate any potential risk and gives assurance that recommended changes to reporting processes are implemented in a timely manner.
- At the 2020 April 20 Audit Committee meeting the 2019 External Auditor's Year-End Report was presented (AC2020-0433) in conjunction with The City of Calgary 2019 Annual Report (AC2020-0432).
- The Audit Committee reviewed the External Auditor's 2019 Management Letter (AC2020-0567) at their 2020 June 11 meeting. An update was directed to be provided to Audit Committee at the 2021 January meeting on the status of implementation of the recommendations.
- Strategic Alignment to Council's Citizen Priorities: A well-run city
- Audit Committee Bylaw 33M2020 provides the authority for Audit Committee to review the Management Letters and request updates.

### **ATTACHMENT**

Deloitte LLP 2019 Management Letter Update

### **Department Circulation**

Councillor Evan Woolley	Chair of Audit Committee	Approve
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