



**MINUTES
AUDIT COMMITTEE**

**May 20, 2021, 9:30 AM
IN THE COUNCIL CHAMBER**

PRESENT: Councillor E. Woolley, Chair
Councillor J. Farkas, Vice-Chair (Remote Participation)
Councillor D. Colley-Urquhart (Remote Participation)
Councillor J. Davison (Remote Participation)
Citizen Representative L. Caltagirone (Remote Participation)
Citizen Representative K. Kim (Remote Participation)

ABSENT: Citizen Representative M. Lambert

ALSO PRESENT: A/City Auditor L. Ormsby (Remote Participation)
A/Chief Financial Officer L. Tochor (Remote Participation)
External Auditor H. Gill (Remote Participation)
Executive Advisor C. Smillie
Legislative Advisor G. Chaudhary
Legislative Advisor D. Williams

1. CALL TO ORDER

Councillor Woolley called the Meeting to order at 9:31 a.m.

2. OPENING REMARKS

Councillor Woolley provided opening remarks.

ROLL CALL

Councillor Farkas, Councillor Davison, Councillor Colley-Urquhart, Citizen Representative Caltagirone, Citizen Representative Kim and Councillor Woolley.

Absent from Roll Call: Citizen Representative Lambert.

3. CONFIRMATION OF AGENDA

Moved by Councillor Farkas

That the Agenda for the 2021 May 20, Audit Committee be confirmed.

MOTION CARRIED

4. CONFIRMATION OF MINUTES

4.1 Minutes of the Regular Meeting of the Audit Committee, 2021 April 20

Moved by Councillor Farkas

That the Minutes of the 2021 April 20 Regular Meeting of the Audit Committee be confirmed.

MOTION CARRIED

5. CONSENT AGENDA

Moved by Councillor Farkas

That the Consent Agenda be approved as follows:

5.1 DEFERRALS AND PROCEDURAL REQUESTS

5.1.1 Procedural Request that a Regular Meeting of the Audit Committee be held 2021 September 9 at 1:00 p.m. (Verbal) - AC2021-0640

5.2 BRIEFINGS

None

For: (6): Councillor Woolley, Councillor Farkas, Councillor Colley-Urquhart, Councillor Davison, Citizen Representative Caltagirone, and Citizen Representative Kim

MOTION CARRIED

6. POSTPONED REPORTS

None

7. ITEMS FROM OFFICERS, ADMINISTRATION AND COMMITTEES

7.1 Calgary Municipal Land Corporation 2020 Annual Report - AC2021-0663

The following people from the Calgary Municipal Land Corporation addressed Committee with respect to Report AC2021-0663:

1. Kate Thompson
2. Kondwani Bwanali
3. Randy Magnussen

4. Shannon Doram

A presentation entitled "Calgary's Urban Placemakers" was distributed with respect to Report AC2021-0663.

Moved by Citizen Representative Caltagirone

That with respect to Report AC2021-0663, the following be approved:

That Audit Committee receive this report and presentation for the Corporate Record.

For: (6): Councillor Woolley, Councillor Farkas, Councillor Colley-Urquhart, Councillor Davison, Citizen Representative Caltagirone, and Citizen Representative Kim

MOTION CARRIED

7.2 Independent Assessment of The City's Whistle-blower Program - AC2021-0737

Councillor Woolley left the Chair at 10:13 a.m. and Vice-Chair Farkas assumed the Chair remotely. Councillor Woolley resumed the Chair at 10:15 a.m. and Councillor Farkas returned to his regular seat at Committee remotely.

Liliane Gingras, Rubin Thomlinson, addressed Committee with respect to Report AC2021-0737.

Moved by Citizen Representative Caltagirone

That with respect to Report AC2021-0737, the following be approved:

That the Audit Committee:

1. Receive this report for the Corporate Record; and
2. Recommend that Council receive this report for the Corporate Record.

For: (6): Councillor Woolley, Councillor Farkas, Councillor Colley-Urquhart, Councillor Davison, Citizen Representative Caltagirone, and Citizen Representative Kim

MOTION CARRIED

7.3 Integrated Risk Management Audit - AC2021-0730

Moved by Citizen Representative Kim

That with respect to Report AC2021-0730, the following be approved:

That the Audit Committee:

1. Receive this report for the Corporate Record; and
2. Recommend that Council receive this report for the Corporate Record.

For: (6): Councillor Woolley, Councillor Farkas, Councillor Colley-Urquhart, Councillor Davison, Citizen Representative Caltagirone, and Citizen Representative Kim

MOTION CARRIED

7.4 Civic Partner Audit Report - AC2021-0557

A presentation entitled "Civic Partner Audit Report", dated 2021 May 20, was distributed with respect to Report AC2021-0557.

Moved by Councillor Colley-Urquhart

That with respect to Report AC2021-0557, the following be approved:

That the Audit Committee recommend that Council:

1. Receive this report for the Corporate Record; and
2. Direct that Attachments 3, 5 and 6 and the closed meeting discussions remain confidential pursuant to Sections 16 (Disclosure harmful to business interests of a third party), 23 (Local public body confidences), and 24 (Advice from officials) of the *Freedom of Information and Protection of Privacy Act* (Alberta), to be reviewed 2026 October 22.

For: (6): Councillor Woolley, Councillor Farkas, Councillor Colley-Urquhart, Councillor Davison, Citizen Representative Caltagirone, and Citizen Representative Kim

MOTION CARRIED

7.5 External Auditor's Update on Off-Site Levy Assurance Procedures - AC2021-0661

A confidential document was distributed with respect to Report AC2021-0661.

People in attendance during the Closed Meeting discussions with respect to Confidential Report AC2021-0661:

Clerks: D. Williams and L. Kearnes. Advice: L. Tochor, L. Ormsby and C. Smillie. External Advice: H. Gill, I. Cvitanusic and E. Vervoort.

By General Consent, pursuant to Section 6(1) of the Procedure Bylaw 35M2017, Section 78(2)(a) be suspended in order for Committee to complete the Agenda prior to the lunch recess.

Moved by Councillor Colley-Urquhart

That with respect to Report AC2021-0661, the following be approved:

That Audit Committee:

1. Receive this report, attachment and the distributed confidential document for the Corporate Record;

2. Recommend Council approve the External Auditor's additional fees, contained in the distributed confidential document, to be funded from Corporate costs; and

3. Keep the Closed Meeting discussions and distributed document confidential pursuant to Sections 24 (Advice from officials) and 26 (Testing procedures, tests and audits) of the *Freedom of Information and Protection of Privacy Act*, to be reviewed 2022 May 20.

For: (6): Councillor Woolley, Councillor Farkas, Councillor Colley-Urquhart, Councillor Davison, Citizen Representative Caltagirone, and Citizen Representative Kim

MOTION CARRIED

8. ITEMS DIRECTLY TO COMMITTEE

8.1 REFERRED REPORTS

None

8.2 NOTICE(S) OF MOTION

None

9. URGENT BUSINESS

None

10. CONFIDENTIAL ITEMS

Moved by Councillor Farkas

That pursuant to Sections 16 (Disclosure harmful to business interests of a third party), 19 (Confidential evaluations), 23 (Local public body confidences), 24 (Advice from officials), 25 (Disclosure harmful to economic and other interests of a public body) and 26 (Testing procedures, tests and audits) of the *Freedom of Information and Protection of Privacy Act*, Committee now move into Closed Meeting at 11:17 a.m., in the Council Boardroom, to discuss confidential matters with respect to the following Items:

- 7.5 External Auditor's Update on Off-Site Levy Assurance Procedures - AC2021-0661
- 10.1.1 Audit Forum (Verbal) - AC2021-0664
- 10.1.2 External Auditor (Verbal) - AC2021-0665
- 10.1.3 City Auditor (Verbal) - AC2021-0666

And further, that Harman Gill, Erica Vervoort and Ivana Cvitanusic, External Auditors (Deloitte LLP), be invited to attend the Closed Meeting.

For: (6): Councillor Woolley, Councillor Farkas, Councillor Colley-Urquhart, Councillor Davison, Citizen Representative Caltagirone, and Citizen Representative Kim

MOTION CARRIED

Committee reconvened in public meeting at 12:00 p.m. with Councillor Woolley in the Chair.

ROLL CALL

Councillor Farkas, Councillor Davison, Councillor Colley-Urquhart, Citizen Representative Caltagirone, Citizen Representative Kim and Councillor Woolley.

Moved by Councillor Farkas

That Committee rise and report.

MOTION CARRIED

10.1 ITEMS FROM OFFICERS, ADMINISTRATION AND COMMITTEES

10.1.1 Audit Forum (Verbal) - AC2021-0664

People in attendance during the Closed Meeting discussions with respect to Verbal Report AC2021-0663:

Clerks: D. Williams and L. Kearnes. Advice: L. Tochor, L. Ormsby and C. Smillie.

Moved by Councillor Davison

That with respect to Verbal Report AC2021-0664, the following be approved:

That the Audit Committee direct that the Closed Meeting discussions remain confidential pursuant to Section 24 (Advice from officials) of the *Freedom of Information and Protection of Privacy Act*.

MOTION CARRIED

10.1.2 External Auditor (Verbal) - AC2021-0665

No report was given.

10.1.3 City Auditor (Verbal) - AC2021-0666

No report was given.

10.2 URGENT BUSINESS

None

11. ADJOURNMENT

Moved by Councillor Farkas

That this meeting adjourn at 12:05 p.m.

MOTION CARRIED

The following items have been forwarded on to the 2021 May 31 Combined Meeting of Council:

CONSENT

- Independent Assessment of The City's Whistle-blower Program - AC2021-0737
- Integrated Risk Management Audit - AC2021-0730
- Civic Partner Audit Report - AC2021-0557
- External Auditor's Update on Off-Site Levy Assurance Procedures - AC2021-0661

The next Regular Meeting of the Audit Committee is scheduled to be held on 2021 June 24 at 9:30 a.m.

CONFIRMED BY COMMITTEE ON

CHAIR

ACTING CITY CLERK

UNCONFIRMED