

**Audit Resource Management Report to
Audit Committee
2021 June 24**

**ISC: UNRESTRICTED
AC2021-0913
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**External Auditor Specified Audit Procedures on the Corporate Project
Management Framework (CPMF)**

RECOMMENDATION(S):

That Audit Committee recommends that Council receive this report and Attachment for the Corporate Record.

RECOMMENDATION OF THE AUDIT COMMITTEE, 2021 JUNE 24:

That Council receive Report AC2021-0913 and Attachment for the Corporate Record.

HIGHLIGHTS

- The External Auditor (Deloitte LLP) is providing the final audit report (Attachment) on the specified audit procedures completed on the Project Management Quality Assessment (PMQA) process of The City of Calgary Corporate Project Management Framework (CPMF) with respect to their Council directed engagement.
- What does this mean to Calgarians? Citizens are informed on the independent assurance procedures undertaken by the external auditor on concerns with off-site levies and the Corporate Project Management Framework (CPMF).
- Why does this matter? Calgarians should have confidence in City policies and processes.
- The City collects off-site levies from developers to fund Calgary's growth-related infrastructure costs and Administration is reviewing the off-site levy bylaw with plans to bring a new bylaw to Council in 2022.
- Industry representatives have expressed concerns with respect to off-site levy stewardship, governance, accounting and project management.
- Deloitte performed specified audit procedures on the PMQA process of The City's CPMF relating to capital projects for the period 2018 January 1 to 2020 December 31 and details are contained in the Attachment.
- Strategic Alignment to Council's Citizen Priorities: A well-run city
- Audit Committee was directed by Council, in Motion Arising PFC2021-0035, to engage with the Off-Site Levy Governance Committee and for the external auditor to evaluate the concerns raised by stakeholders. At the January 28, 2021 meeting Audit Committee directed the External Auditor (Deloitte LLP) to engage with the Off-Site Levy Governance Committee and stakeholders to understand and evaluate concerns, including those raised by industry representatives.

ATTACHMENT

Report on Specified Audit Procedures

Department Circulation

Councillor Evan Woolley	Chair of Audit Committee	Approve
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