

**Audit Resource Management Report to  
Audit Committee  
2022 January 20**

**ISC: UNRESTRICTED  
AC2022-0045  
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## **External Auditor 2020 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).

### **RECOMMENDATION OF THE AUDIT COMMITTEE, 2022 JANUARY 20:**

That Council receive this report and attachments for information and the Corporate Record pursuant to the Audit Committee Bylaw 33M2020, Schedule 'B', Section 1 (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 2021 April 20 Audit Committee meeting the External Auditor's 2020 Year-End Report (AC2021-0560) was presented in conjunction with the 2020 City of Calgary Annual Report (AC2021-0485).
- The Audit Committee reviewed the External Auditor 2020 Management Letter (AC2021-0914) at their 2021 June 24 meeting. An update was directed to be provided to Audit Committee at the 2022 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 2020 Management Letter Update

### **Department Circulation**

Councillor Richard Pootmans	Chair of Audit Committee	Approve
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