



**MINUTES  
AUDIT COMMITTEE**

**February 15, 2023, 9:30 AM  
ENGINEERING TRADITIONS COMMITTEE ROOM**

**PRESENT:** Councillor R. Pootmans, Chair  
Councillor E. Spencer, Vice-Chair  
Councillor T. Wong  
Councillor J. Wyness (Remote Participation)  
Public Member M. Lambert (Remote Participation)  
Public Member K. Kim

**ABSENT:** Public Member L. Caltagirone

**ALSO PRESENT:** City Auditor L. Ormsby  
Chief Financial Officer C. Male  
External Auditor H. Gill  
Executive Advisor C. Smillie  
Legislative Advisor S. Lancashire  
Legislative Advisor C. Doi

1. CALL TO ORDER

Councillor Pootmans called the meeting to order at 9:30 a.m.

ROLL CALL

Councillor Spencer, Councillor Wong, Public Member Lambert, Public Member Kim, and Councillor Pootmans

Absent from Roll Call: Councillor Wyness and Public Member Caltagirone

Councillor Wyness (Remote Member) joined the meeting at 9:31 a.m.

2. OPENING REMARKS

Councillor Pootmans provided opening remarks.

Public Member Lambert provided a traditional land acknowledgment.

3. CONFIRMATION OF AGENDA

**Moved by** Councillor Spencer

That the Agenda for the 2023 February 15 Regular Meeting of the Audit Committee be confirmed.

**MOTION CARRIED**

4. CONFIRMATION OF MINUTES

4.1 Minutes of the Regular Meeting of the Audit Committee, 2023 January 19

**Moved by** Councillor Wong

That the Minutes of the 2023 January 19 Regular Meeting of the Audit Committee be confirmed.

**MOTION CARRIED**

5. CONSENT AGENDA

5.1 DEFERRALS AND PROCEDURAL REQUESTS

None

6. POSTPONED REPORTS

None

7. ITEMS FROM OFFICERS, ADMINISTRATION AND COMMITTEES

7.1 City Auditor's Office 2022 Annual Report, AC2023-0154

**Moved by** Public Member Lambert

That with respect to Report AC2023-0154, 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 Pootmans, Councillor Spencer, Councillor Wong, Councillor Wyness, Public Member Lambert, and Public Member Kim

**MOTION CARRIED**

7.2 Audit Committee 2022 Year-End Report, AC2023-0047

**Moved by** Public Member Kim

That with respect to Report AC2023-0047, the following be approved:

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

For: (6): Councillor Pootmans, Councillor Spencer, Councillor Wong, Councillor Wyness, Public Member Lambert, and Public Member 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 Wyness

That pursuant to Sections 16 (Disclosure harmful to business interests of a third party), 17 (Disclosure harmful to personal privacy), and 24 (Advice from officials) of the *Freedom of Information and Protection of Privacy Act*, Committee now move into Closed Meeting, at 10:14 a.m. in the Engineering Traditions Committee Room, to discuss confidential matters with respect to the following Items:

- 10.1.1 External Auditor - Update on City of Calgary 2022 Audit (Realignment), AC2023-0135
- 10.1.2 External Auditor (Verbal), AC2023-0133
- 10.1.3 Audit Forum (Verbal), AC2023-0132
- 10.1.4 City Auditor (Verbal), AC2023-0134
- 10.1.5 Citizen Appointments to the Working Group for External Auditor Selection (Verbal), AC2023-0172

And further, that the following be authorized to attend the Closed Meeting with respect to Items 10.1.1 and 10.1.2: Harman Gill, Nicole Torgrimson, Sanjeev Rajani, and Simona Milojevik, External Auditors (Deloitte LLP).

For: (6): Councillor Pootmans, Councillor Spencer, Councillor Wong, Councillor Wyness, Public Member Lambert, and Public Member Kim

**MOTION CARRIED**

Public Member Lambert (Remote Member) left the meeting at 11:00 a.m.

Committee reconvened in public meeting at 11:46 a.m. with Councillor Pootmans in the Chair.

## ROLL CALL

Councillor Spencer, Councillor Wyness, Public Member Kim, and Councillor Pootmans

Absent from Roll Call: Councillor Wong, Public Member Caltagirone, and Public Member Lambert

**Moved by** Councillor Spencer

That Committee rise and report.

**MOTION CARRIED**

10.1 ITEMS FROM OFFICERS, ADMINISTRATION AND COMMITTEES

10.1.1 External Auditor – Update on City of Calgary 2022 Audit (Realignment), AC2023-0135

People in attendance during the Closed Meeting discussions with respect to Confidential Report AC2023-0135:

Clerks: S. Lancashire, C. Doi, and A. de Groot. Advice: C. Male, L. Ormsby, L. Tochor, and C. Smillie. External: H. Gill, S. Milojevik, S. Rajani, and N. Torgrimson.

**Moved by** Councillor Spencer

That with respect to Confidential Report AC2023-0135, the following be approved:

That the Audit Committee:

1. Approve Recommendations 1 and 2 contained in Confidential Report AC2023-0135;
2. Recommend that Council receive this Report for the Corporate Record; and
3. Direct that the Confidential Report and Confidential Attachment be held confidential pursuant to Sections 16 (Disclosure harmful to business interests of a third party) and 24 (Advice from officials) of the *Freedom of Information and Protection of Privacy Act*, to be reviewed 2023 April 30.

For: (4): Councillor Pootmans, Councillor Spencer, Councillor Wyness, and Public Member Kim

**MOTION CARRIED**

10.1.2 External Auditor (Verbal), AC2023-0133

No report given.

10.1.3 Audit Forum (Verbal), AC2023-0132

Administration in attendance during the Closed Meeting discussions with respect to Confidential Verbal Report AC2023-0132:

Clerks: S. Lancashire, C. Doi, and A. de Groot. Advice: C. Male, L. Ormsby, and C. Smillie.

**Moved by** Public Member Kim

That with respect to Confidential Verbal Report AC2023-0132, 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*.

For: (4): Councillor Pootmans, Councillor Spencer, Councillor Wyness, and Public Member Kim

**MOTION CARRIED**

10.1.4 City Auditor (Verbal), AC2023-0134

Administration in attendance during the Closed Meeting discussions with respect to Confidential Verbal Report AC2023-0134:

Clerks: S. Lancashire, C. Doi, and A. de Grood. Advice: L. Ormsby and C. Smillie.

**Moved by** Councillor Spencer

That with respect to Confidential Verbal Report AC2023-0134, the following be approved:

That the Audit Committee direct that the Closed Meeting discussions remain confidential pursuant to Sections 17 (Disclosure harmful to personal privacy) and 24 (Advice from officials) of the *Freedom of Information and Protection of Privacy Act*.

For: (4): Councillor Pootmans, Councillor Spencer, Councillor Wyness, and Public Member Kim

**MOTION CARRIED**

10.1.5 Citizen Appointments to the Working Group for External Auditor Selection (Verbal), AC2023-0172

Administration in attendance during the Closed Meeting discussions with respect to Confidential Verbal Report AC2023-0172:

Clerks: S. Lancashire, C. Doi, and A. de Grood. Advice: L. Ormsby and C. Smillie.

**Moved by** Councillor Wyness

That with respect to Confidential Verbal Report AC2023-0172, the following be approved:

That the Audit Committee:

1. Appoint Lori Caltagirone and Michael Lambert, Public Members of Audit Committee, to the Working Group for Selection of External Auditor; and
2. Direct that the Closed Meeting discussions remain confidential pursuant to Sections 17 (Disclosure harmful to personal privacy) and 24 (Advice from officials) of the *Freedom of Information and Protection of Privacy Act*.

For: (4): Councillor Pootmans, Councillor Spencer, Councillor Wyness,  
and Public Member Kim

**MOTION CARRIED**

10.2 URGENT BUSINESS

None

11. BRIEFINGS

None

12. ADJOURNMENT

**Moved by** Councillor Spencer

That this meeting adjourn at 11:50 a.m.

**MOTION CARRIED**

The following items have been forwarded to the 2023 March 14 Regular Meeting of Council:

CONSENT

- City Auditor's Office 2022 Annual Report, AC2023-0154
- External Auditor – Update on City of Calgary 2022 Audit (Realignment), AC2023-0135

The next Regular Meeting of the Audit Committee is scheduled to be held on 2023 March 8 at 9:30 a.m.

CONFIRMED BY COMMITTEE ON

\_\_\_\_\_  
CHAIR

\_\_\_\_\_  
CITY CLERK