

**Audit Resource Management Report to  
Audit Committee  
2023 April 19**

**ISC: UNRESTRICTED  
AC2023-0356  
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## **External Auditor 2022 Year-End Report**

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### **RECOMMENDATIONS:**

That the Audit Committee:

1. Conduct a Closed Meeting discussion with the External Auditor and keep that discussion confidential pursuant to Sections 24 (Advice from officials) and 25 (Disclosure harmful to economic interests) of the *Freedom of Information and Protection of Privacy Act*;
2. Receive this Report and Attachments for the Corporate Record and consider them in conjunction with Report AC2023-0327, The City of Calgary 2022 Annual Financial Report;
3. Direct that this Report and Attachments be forwarded to the 2023 April 25 Regular Council Meeting as an item of Urgent Business;
4. Recommend that Council receives Report AC2023-0356, External Auditor 2022 Year-End Report, and the Attachments, for information and the Corporate Record; and
5. Direct that the Closed Meeting discussions and Attachment 2 be held confidential pursuant to Sections 24 (Advice from officials) and 25 (Disclosure harmful to economic interests) of the *Freedom of Information and Protection of Privacy Act*, to be reviewed by 2028 April 19.

### **HIGHLIGHTS**

- In accordance with the approved External Auditor's 2022 Audit Service Plan, Deloitte LLP has completed their independent audit of the consolidated financial statements of The City of Calgary for the year ended 2022 December 31.
- What does this mean to Calgarians? Citizens have assurance that the financial statements present fairly, in all material respects, the financial position of The City as at 2022 December 31 and the results of its operations, cash flows and changes in net financial assets for the year then ended in accordance with Canadian public sector accounting standards.
- Why does it matter? The Audit Committee's mandate is to ensure the integrity of The City's annual financial statements and the External Auditor provides independent assurance that the financial statements are free from material misstatement, whether due to fraud or error.
- The Attachments to this report contain the External Auditor's Report to the Audit Committee on the 2022 Audit.
- The Audit Committee Bylaw 33M2020, states in Schedule B, Section 1(b) that "The Audit Committee in conjunction with Administration's presentation of the annual financial statements, receives and reviews the External Auditor's year end audit results report. This report is to be forwarded to Council for information."

### **ATTACHMENTS**

1. Report to the Audit Committee on the 2022 Audit
2. CONFIDENTIAL Appendix A of Appendix 6

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Department Circulation

Councillor R. Pootmans	Chair of Audit Committee	Approve
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