



## **MINUTES**

### **AUDIT COMMITTEE**

**HELD 2016 JUNE 16 AT 9:32 AM**

**IN THE ENGINEERING TRADITIONS COMMITTEE ROOM**

#### **PRESENT:**

Councillor R. Pootmans, Chair  
Councillor E. Woolley, Vice-Chair  
Councillor P. Demong  
Councillor B. Pincott  
Citizen Representative S. Crabtree  
Citizen Representative R. Ghosh

#### **ALSO PRESENT:**

Chief Financial Officer E. Sawyer  
City Auditor K. Palmer  
Executive Assistant C. Smillie  
External Auditor T. Nakka  
Legislative Assistant D. Williams

This meeting was conducted in accordance with the Procedure Bylaw 44M2006, as amended.

#### **RECOGNITION**

On behalf of the Audit Committee, Councillor Pootmans recognized Mr. Raj Ghosh, Citizen Member of the Audit Committee in attendance at his final meeting. Councillor Pootmans appreciated the keen ideas and contributions Mr. Ghosh has given to his Audit Committee responsibilities and congratulated him on his future endeavors.

1. CONFIRMATION OF AGENDA

CONFIRM AGENDA, Moved by Councillor Demong, that the Agenda for the 2016 June 16 Regular Meeting of the Audit Committee be confirmed, **after amendment**, as follows:

**BRING FORWARD AND TABLE TO BE DEALT WITH AS THE LAST ITEMS OF THE REGULAR PORTION ON TODAY'S AGENDA:**

- 3.1 CITY AUDITOR'S OFFICE 1ST QUARTER 2016 REPORT, AC2016-0430
- 3.2 AUDIT COMMITTEE 2016 1ST QUARTER STATUS REPORT, AC2016-0400
- 3.3 AUDIT COMMITTEE BYLAW REVIEW UPDATE, AC2016-0401

CARRIED

2. CONFIRMATION OF MINUTES

- 2.1 MINUTES OF THE REGULAR MEETING OF THE AUDIT COMMITTEE, 2016  
MAY 19

CONFIRM MINUTES, Moved by Councillor Woolley, that the Minutes of the Regular Meeting of the Audit Committee held on 2016 May 19, be confirmed.

CARRIED

3. TABLED REPORTS

- 3.1 CITY AUDITOR'S OFFICE 1ST QUARTER 2016 REPORT, AC2016-0430

This item was dealt with immediately following Item 4.3, Report AC2016-0500.

APPROVE, Moved by Councillor Demong, that the Recommendations contained in Report AC2016-0430 be approved, as follows:

- 1. That Audit Committee receive this Report for information; and
- 2. That Audit Committee recommend that Council receive this Report for information.

CARRIED

### 3.2 AUDIT COMMITTEE 2016 1ST QUARTER STATUS REPORT, AC2016-0400

APPROVE, Moved by Councillor Demong, that the Recommendation contained in Report AC2016-0400 be approved, as follows:

That Audit Committee receives this Report for information.

CARRIED

### 3.3 AUDIT COMMITTEE BYLAW REVIEW UPDATE, AC2016-0401

TABLE, Moved by Councillor Demong, that Report AC2016-0401 be tabled to be dealt with at the call of the Chair.

CARRIED

LIFT FROM THE TABLE, Moved by Councillor Demong, that Report AC2016-0401 be lifted from the Table and dealt with at this time.

CARRIED

TABLE, Moved by Councillor Demong, that Report AC2016-0401 be tabled to the 2016 July 21 Regular Meeting of the Audit Committee.

CARRIED

## 4. ITEMS FROM ADMINISTRATION AND COMMITTEES

### 4.1 CALGARY POLICE COMMISSION FINANCE AND AUDIT COMMITTEE ANNUAL REPORT, AC2016-0492

#### SPEAKERS

1. John Lui, Finance & Audit Chair, Calgary Police Commission
2. Debi Perry, Manager, Calgary Police Service
3. Blaine Hutchins, Finance Manager, Calgary Police Service

IN CAMERA, Moved by Mr. Ghosh, that, in accordance with Section 197 of the *Municipal Government Act* and Sections 16(1)(a), 17(1) and 24 (1)(a) and (d) of the *Freedom of Information and Protection of Privacy Act*, the Audit Committee move in camera, at 9:44 a.m., in order to consider a confidential matter with respect to Report AC2016-0492.

CARRIED

The Audit Committee moved into public session at 10:03 a.m. with Councillor Pootmans in the Chair.

RISE AND REPORT, Moved by Councillor Demong, that the Audit Committee rise and report.

CARRIED

APPROVE, Moved by Councillor Woolley, that the Recommendation contained in Report AC2016-0492 be approved, **after amendment**, as follows:

That Audit Committee:

1. Receive this Report for information; **and**
2. **Keep the In Camera discussions confidential pursuant to Sections 16(1)(a), 17(1) and 24(1)(a) and (d) of the *Freedom of Information and Protection of Privacy Act*.**

CARRIED

#### 4.2 CODE OF CONDUCT ANNUAL REPORT, AC2016-0332

##### DISTRIBUTION

At the request of the Administration and with the concurrence of the Chair, the Legislative Assistant distributed copies of a PowerPoint presentation entitled "Code of Conduct, Annual Report to Audit Committee", dated 2016 June 16, with respect to Report AC2016-0332.

APPROVE, Moved by Councillor Pincott, that the Administration Recommendations contained in Report AC2016-0332 be approved, as follows:

1. That Audit Committee receive this Report for information; and
2. That Audit Committee recommend that Council receive this Report for information.

Opposed: R. Pootmans

CARRIED

#### 4.3 AUDIT COMMITTEE SELF-ASSESSMENT 2ND QUARTER UPDATE, AC2016-0500

AMENDMENT, Moved by Councillor Pincott, that the Recommendations contained in Report AC2016-0500 be amended, as follows:

- In Recommendation 1 by adding the words “as amended, by the discussion and direction given to the Executive Assistant to the Audit Committee, at today’s Meeting” following the word “(Attachment)”; and
- In Recommendation 3 by adding the words “the Executive Assistant to the Audit Committee monitor progress on the tasks enumerated as part of the Self-Assessment” following the words “for their contributions”.

CARRIED

APPROVE, AS AMENDED, Moved by Councillor Woolley, that the Administration Recommendations contained in Report AC2016-0500 be approved, **as amended**, as follows:

That the Audit Committee approves:

1. The Audit Committee Self-Assessment Survey Template (Attachment), **as amended, by the discussion and direction given to the Executive Assistant to the Audit Committee, at today’s Meeting.**
2. The Audit Committee Self-Assessment Q3 and Q4 Updates be removed from the 2016 Work Plan (September and November respectively) as they are no longer required; and
3. The review by the Working Group on the Audit Committee Self-Assessment Survey be concluded and that the members be thanked for their contributions; **the Executive Assistant to the Audit Committee monitor progress on the tasks enumerated as part of the Self-Assessment.**

CARRIED

5. URGENT BUSINESS

No items of Urgent Business were added to today’s Meeting.

6. IN CAMERA ITEMS

IN CAMERA, Moved by Councillor Pincott, that, in accordance with Section 197 of the *Municipal Government Act* and Sections 16(1), 24(1)(a)(b) and (c), 25(1)(b) and (c) of the *Freedom of Information and Protection of Privacy Act*, the Audit Committee move in camera, at 11:50 a.m., in order to consider several confidential matters.

CARRIED

The Audit Committee moved into public session at 12:07 p.m. with Councillor Pootmans in the Chair.

RISE AND REPORT, Moved by Councillor Pincott, that the Audit Committee rise and report.

CARRIED

6.1 EXTERNAL AUDITOR 2015 MANAGEMENT LETTER, AC2016-0499

APPROVE, Moved by Councillor Woolley, that the Recommendations contained in Report AC2016-0499 be approved, as follows:

That the Audit Committee:

1. Requests the External Auditor to provide their annual report regarding the implementation status of the recommendations contained in the 2015 Management Letter at the 2017 January Audit Committee meeting;
2. Recommends that Council receives this Report for information; and
3. Directs that Attachment 2 and the In Camera discussions remain confidential pursuant to Sections 25(1)(b) and (c) of the *Freedom of Information and Protection of Privacy Act*.

CARRIED

6.2 AUDIT FORUM (VERBAL), AC2016-0486

6.3 EXTERNAL AUDITOR REPORT (VERBAL), AC2016-0487

6.4 CITY AUDITOR REPORT (VERBAL), AC2016-0488

6.5 CHIEF FINANCIAL OFFICER REPORT (VERBAL), AC2016-0489

6.6 CHAIR OF AUDIT REPORT (VERBAL), AC2016-0490

There were no reports given on Items 6.2 to 6.6.

7. URGENT BUSINESS IN CAMERA

No items of Urgent Business, In Camera, were added to today's Meeting.

8. ADJOURNMENT

ADJOURN, Moved by Councillor Demong, that this meeting adjourn at 12:08 p.m.

CARRIED

CONFIRMED BY COMMITTEE ON

\_\_\_\_\_  
CHAIR

\_\_\_\_\_  
LEGISLATIVE ASSISTANT

THE FOLLOWING ITEMS HAVE BEEN FORWARDED TO THE 2016 JULY 04 COMBINED  
MEETING OF COUNCIL:

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CONSENT:

CITY AUDITOR'S OFFICE 1ST QUARTER 2016 REPORT, AC2016-0430

EXTERNAL AUDITOR 2015 MANAGEMENT LETTER, AC2016-0499

OTHER:

(The following Report contains an opposition accordingly, it should be voted on separately.)

CODE OF CONDUCT ANNUAL REPORT, AC2016-0332

The next Regular Meeting of the Audit Committee has been scheduled to be held on 2016 July 21  
at 9:30 AM.