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Introduction

These model documents are maintained by The City of Calgary's Corporate Secretariat. They are intended to support the enhancement and improvement of governance relationships between The City of Calgary ("The City") and its wholly-owned subsidiaries and certain other entities (such as the Calgary Parking Authority) (together, the "WOS").

These model documents may be used by The City and the WOS to ensure there is a consistent and efficient governance process for all WOS.

Note that we are continuing the numbering from the Phase One deliverables. Following this **Part G - Introduction**, this set of model documents is organized as follows.

Part H - Reporting Framework

Part H contains a number of sample meeting agendas for the mandate review, annual general meeting and mid-year review, which are to be maintained in the Corporate Secretariat's "library" of governance materials. The agendas set out the process and discussion points for each type of meeting. Also included are a sample risk report and key performance indicator guide that will assist with the discussions during shareholder/subsidiary meetings.

Part H also contains a suggested reporting calendar.

Note that the templates are samples; there may be circumstances unique to a particular WOS that would require a template to be tailored for such WOS. Similarly, the reporting calendar may be amended to fit the particular needs of a specific WOS.

Part I - Clear Roles and Responsibilities

Part I contains a role map and sets out roles and responsibilities of parties to WOS governance. Given the significant coordinating role played by the Corporate Secretariat, Part I also contains a detailed Corporate Secretariat Position Description.

Part J - Subsidiary Leadership

The Subsidiary Director Appointment Process sets out a process to recruit an independent, strong board for each WOS. Part J also contains a Recruitment Brief Template.

Part K - Council Orientation

Part K contains a sample Council Orientation Outline which sets out topics to be reviewed with Councillors as part of the Councillor orientation program.

Mandate Review Agenda

In furtherance of its accountability for the stewardship of public assets, Council periodically reviews the mandate of each wholly-owned subsidiary ("WOS"). As part of the review, Council:

- Considers whether the WOS achieves a municipal purpose;
- Considers whether it is in the public interest for The City of Calgary ("The City") to continue to provide the services currently provided by the WOS;
- Considers whether it is in the public interest for the services to be provided through the WOS rather than within an existing City department or business unit; and
- If the WOS is continuing, updates The City's Shareholder Direction¹ to the WOS' board of directors.

If Council determines that the WOS is no longer necessary, Council may determine to wind up the WOS.

A. Timeframe

Council reviews each WOS' mandate at least every four years.

B. Mandate Review Process

A mandate review proceeds through three sequential steps.

Part 1: WOS Overview

In Part 1, Council reviews the following matters in relation to the WOS. This session is interactive and involves a presentation from The City's Corporate Secretariat (including the results of its most recent evaluation of the WOS) and the WOS Chief Executive Officer/board of directors. Written material is provided sufficiently in advance to allow Councillors to prepare.

1. Mandate
 - a) An overview of the WOS current mandate
 - b) How the WOS current mandate fits within The City's current strategic priorities and social and/or economic objectives
 - c) Why it is in the public interest that The City continue to provide this service
 - d) Any proposed revisions to the WOS mandate and/or vision set by The City
2. WOS Performance and Strategy
 - a) An overview of the WOS achievements and outcomes since the last mandate review
 - b) An overview of the WOS strategic plan, including:
 - (i) The proposed nature and scope of activities to be undertaken by the WOS

¹ It has been recommended that The City issue a Shareholder Direction [Phase One, Template D1] to all WOS and update it from time to time.

(ii) The WOS's financial and operational impact on City resources

3. Service Delivery Model

- a) The options available to deliver the services currently provided by the WOS and the pros and cons of each option

4. Other

- a) Any other reasons why The City may benefit from continuing and/or discontinuing the WOS

Part 2: Council Discussion and Decision

Following Part 1, Council considers the information provided in Part 1 and makes a determination whether to continue the WOS and, if so, on what terms and conditions.

Part 3: Follow Up Action

Following Council's determination under Part 3, Council:

1. Advises the WOS of its decision
2. In the event Council determines to continue the WOS, Council issues an updated Shareholder Direction to the WOS, specifying and/or confirming:
 - a) The WOS Mandate (revised as required)
 - b) The City's vision for the WOS
 - c) The City's goals for the WOS
3. In the event Council determines to wind up the WOS, provides direction that this be carried out

C. Documentation

The following documentation supports the mandate review:

- Evaluation of the Subsidiary [Evaluation Framework, Phase One, Template F-1];
- The WOS's most recent Strategic Plan, Business Plan and Performance Report; and
- Additional submissions from the WOS and/or The City as deemed relevant.

Annual General Meeting Agenda

The following assumes that The City has previously adopted a voting procedure resolution for each wholly-owned subsidiary ("WOS"). The voting procedure resolution provides direction to the shareholder's representative (usually the Mayor) on how to vote The City's share on specific matters coming before the shareholder meeting. This may be by a "preliminary vote" of a quorum of Councillors at the shareholder meeting, or otherwise.

"YRo" means the current fiscal year

"YR-1" means the previous fiscal year

"YR+1" means the next fiscal year

A. Shareholder Meeting - Corporate Law Requirements

The following portion of the shareholder meeting deals with the formal business required by the Business Corporations Act (Alberta).

1. Consideration of the audited financial statements of the WOS and the auditor's report thereon with respect to YR-1.
2. Election of directors.
3. Appointment of auditor.
4. Any special business to be considered (e.g., approving fundamental changes such as amendments to Articles).

B. Shareholder Meeting - Presentation of Annual Report and Additional Shareholder Approvals

The following portion of the shareholder meeting deals with the approvals required by the Shareholder Direction, the Unanimous Shareholder Agreement or the Memorandum of Understanding, as the case may be. The Board Chair of the WOS should lead the discussion, with participation by the Chief Executive Officer of the WOS. The pre-reading materials provided to the Shareholder in advance¹ would include the items below and the reports from the Audit Committee and City Auditor, if applicable, and a business plan and budget update.

1. YR -1 Annual Report.
2. Approval of long term strategic plan.

Discussion should include:

Topic	Action	Discussion Points
Annual Report (YR-1)	Discuss and Receive	What would WOS like to highlight about last year's performance? If financial/operational goals were not met, what were the reasons?

¹ Note that pre-reading material should be distributed to Council at least one week in advance of the AGM. The Corporate Secretariat should gather the required material and provide it to Council in an organized package with an agenda.

Topic	Action	Discussion Points
		<i>What questions does Council have in respect of the WOS' annual report?</i>
Mandate	<i>Review and Discuss</i>	<i>Are there any aspects of the WOS mandate that require clarification?</i> <i>Are there any proposed changes to the WOS mandate (from either Council or the WOS)?</i>
Strategic Plan ²	<i>Approve</i>	<i>What material changes are there to the WOS' strategy since last year?</i> <i>What are the key underlying assumptions?</i> <i>How will the Strategic Plan help WOS achieve its mandate?</i> <i>What are the key risks associated with the strategy?</i> <i>What are the long term Key Performance Indicator ("KPI") attached to the Strategic Plan's goals and priorities?</i> <i>From Council's perspective, is there anything missing from the Strategic Plan?</i>
Long term KPIs established for YRo	<i>Review and Discuss</i>	<i>Discuss long term KPI related to Strategic Plan's priorities and goals.</i> <i>Consider: Are KPI sufficiently linked to goals and priorities?</i> <i>Do the KPI reflect outcomes that the WOS is seeking to achieve?</i> <i>Are the KPI S-M-A-R-T (i.e. specific, measurable, achievable, relevant, time phased)?</i> <i>Are the KPI consistent with available market benchmarks?</i> <i>Are the KPI meaningful to Council?</i>
YRo Business Plan	<i>Review and Discuss³</i>	<i>Has anything changed since Council reviewed/approved the WOS business plan in the fall?</i>
YRo Budget	<i>Review and Discuss</i>	<i>Update year-to-date financial performance against YRo budget.</i> <i>Does the WOS project any variance from the YRo budget?</i> <i>What adjustments, if any, will be made to the YRo business plan?</i>
Risk Review ⁴ (operational and financial)	<i>Review and Discuss</i>	<i>What material changes are there to the WOS risk profile since last year?</i> <i>Are there any risks that Council is particularly concerned about that are not reflected on the Risk Report?</i>

² The strategic plan typically is based on a time frame of 3 to 5 years and may be updated annually.

³ Council approves each WOS' business plan in the fall as part of the budget review process. Currently, Attainable Homes Calgary Corporation's business plan is reviewed and approved at its annual general meeting as required in its Unanimous Shareholder Agreement ("USA") but it is recommended that the USA be amended in accordance with the new WOS reporting framework, if it is not managing any City assets.

⁴ The WOS should use the **Risk Report** [see Template H-4] to present the risk review.

Mid-Year Review Agenda

"YRo" means the current fiscal year

"YR-1" means the previous fiscal year

"YR+1" means the next fiscal year

The purposes of this mid-year review are for Council¹ to:

- Review the wholly-owned subsidiary's (the "WOS") financial statements for the period ending June 30th;
- Review the WOS' financial and operational performance against stated goals and objectives;²
- Discuss with the WOS board of directors and Chief Executive Officer any other noteworthy issues brought forward by either Council or the WOS;
- Review the WOS' draft business plan (including any anticipated funding request from the City of Calgary ("The City")) for YR+1 and provide feedback; and
- Advise Council of any upcoming WOS board vacancies and the director recruitment profile for such vacancies.

A. YR0 Performance Review

1. Compare year-to-date results (operational and financial) to goals and key performance indicators ("KPIs") previously set for YRo. [See **Key Performance Indicator Guide** at Template H-5]
2. Provide explanation if YRo goals or KPIs not at levels expected.
3. Will this result in variations to YRo goals and KPIs for the remainder of the fiscal year?
4. How will this affect the YRo business plan?

B. YR0 6-month Financial/Budget Review

1. Compare 6-month YRo financial statements to budget.
2. Provide explanation for any variations.
3. Will this result in variations to YRo goals and KPIs for the remainder of the fiscal year?

C. Risk Review

1. Review the WOS' risk report [See **Risk Report** at Template H-4]
2. Are there any substantive changes to the risks associated with expected YRo goals and KPIs?

¹ Council may delegate responsibility for the mid-year review to an appropriate Committee of Council.

D. YR+1 Business Plan Review

1. Taking the previously approved strategic plan into account, what are the financial and operational plans proposed by the WOS for YR+1 to meet the mandate from The City?
2. What are the key assumptions that underlie the business plan and associated financial plan?
3. How will performance be measured?
 - a. What are the proposed annual KPIs?
 - b. How do the KPIs relate to the WOS' mandate and strategies and *results* of the WOS' activities?
 - c. What information will be used to measure the KPIs? Is it reliable and accurate?
4. What are the substantial changes from the YRo goals and KPIs?
5. What are the anticipated high-level risks that may affect performance during YR+1 and what activities will be used to identify and mitigate such risks?
6. What feedback does Council / Committee have with respect to YR+1 business plan?

E. WOS Board Vacancies




1. What vacancies are expected to be filled at the next annual general meeting?
2. What is the director recruitment profile in respect of the vacancy(s).


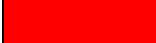
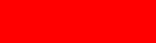
F. New Noteworthy Business/Committee Feedback


1. Are there any material issues that Council needs to be aware of?
2. Are there any material issues that the WOS needs to be aware of?
3. Is there any Council direction, input or information required by the WOS in order to move forward?

Risk Report: [Name of Organization]

Use this reporting template to summarize risk register information to present to Audit Committee and City Council

SUMMARY	
Overview: [Provide an overall summary of the major risks facing the organization, including approach to risk management.]	
Date submitted:	
Report prepared by: [e.g., CEO/CFO]	
RISK REGISTER KEY:	
 Low Risk	 Medium Risk
 High Risk	

Risk Profile	Risk 1	Risk 2	Risk 3	Risk 4	Risk 5	Risk 6	Risk 7
This Report							
Last Report							

Risk 1	[Name of Risk: e.g., Commodity Prices]
Executive Owner	
Nature of Risk	[Describe risk]
Risk Rating	 e.g., High
Risk Trend	
Strategic Goal & Initiative affected	
Risk Mitigation Plan	e.g.,
Other Comments	

Risk 2	[Name of Risk: e.g., Absenteeism]
Executive Owner	
Nature of Risk	[Describe risk]
Risk Rating	e.g., High
Risk Trend	
Strategic Goal & Initiative affected	
Risk Mitigation Plan	e.g.,
Other Comments	

Risk 3	[Name of Risk:]
Executive Owner	
Nature of Risk	[Describe risk]
Risk Rating	e.g., High
Risk Trend	
Strategic Goal & Initiative affected	
Risk Mitigation Plan	e.g.,
Other Comments	

Risk 4	[Name of Risk:]
Executive Owner	
Nature of Risk	[Describe risk]
Risk Rating	e.g., High
Risk Trend	
Strategic Goal & Initiative affected	
Risk Mitigation Plan	e.g.,
Other Comments	

Risk 5	[Name of Risk:]
Executive Owner	
Nature of Risk	[Describe risk]
Risk Rating	e.g., High
Risk Trend	
Strategic Goal & Initiative affected	
Risk Mitigation Plan	e.g.,
Other Comments	

Risk 6	[Name of Risk:]
Executive Owner	
Nature of Risk	[Describe risk]
Risk Rating	e.g., High
Risk Trend	
Strategic Goal & Initiative affected	
Risk Mitigation Plan	e.g.,
Other Comments	

Risk 7	[Name of Risk:]
Executive Owner	
Nature of Risk	[Describe risk]
Risk Rating	e.g., High
Risk Trend	
Strategic Goal & Initiative affected	
Risk Mitigation Plan	e.g.,
Other Comments	

Risk 8	[Name of Risk:]
Executive Owner	
Nature of Risk	<i>[Describe risk]</i>
Risk Rating	e.g., High
Risk Trend	
Strategic Goal & Initiative affected	
Risk Mitigation Plan	e.g.,
Other Comments	

Risk 9	[Name of Risk:]
Executive Owner	
Nature of Risk	<i>[Describe risk]</i>
Risk Rating	e.g., High
Risk Trend	
Strategic Goal & Initiative affected	
Risk Mitigation Plan	e.g.,
Other Comments	

Risk 10	[Name of Risk:]
Executive Owner	
Nature of Risk	<i>[Describe risk]</i>
Risk Rating	e.g., High
Risk Trend	
Strategic Goal & Initiative affected	
Risk Mitigation Plan	e.g.,
Other Comments	

Notes

A risk can be defined as any internal or external situation or event that has the potential to affect an organization now and in the future, preventing the organization from successfully achieving its objective, delivering its services, capitalizing on its opportunities or carrying out its projects or events. An identified risk may fall into multiple categories:

- **Operational:** The risk of direct or indirect loss or inability to provide core services, especially to stakeholders, resulting from inadequate or failed internal processes, resources (including human resources, equipment malfunction), and systems; includes a consideration of safety, assets and outputs.
- **Financial** – The risk of financial loss. This may include effectiveness of internal controls, financial processes for reporting, budgeting, and fiscal stewardship as well as the monitoring of full financial and performance reporting. These risks may also affect the ability to acquire assets, technology and talent.
- **Reputational** – The risk of significant negative public or key stakeholder opinion that results in a critical loss of confidence in the organization.
- **Strategic** – These are risks that affect the ability to carry out the goals and objectives as articulated in the organization's strategic plan; some use the PESTLE approach - considering political, economic, social, technological, legal, environmental risks in this category.
- **Compliance** – Affect compliance with current and proposed laws and regulations, City performance agreements, workplace health and safety requirements, environmental issues, litigation and conflicts of interest.

With respect to every "material" risk, the WOS should identify:

Risk Assessment

- Likelihood (low to high)
- Impact (low to high)

Risk Management

- What the organization is doing about it:
 - a. Risk Reduction (policies and procedures; training, monitoring, supervision)
 - b. Risk Avoidance (activities avoided when risk is not manageable)
 - c. Risk Transfer (insurance purchased in all possible areas)
 - d. Risk Retention (risks not avoided or transferred are retained by default)
- What more can the organization do about it?
- What processes are used to stay aware of potential risk and impact?

Key Performance Indicator Guide

A. Overview

Good performance information is an essential part of good management in the public sector and supports transparent accountability. In the context of subsidiary governance, regular reporting of performance information tells The City of Calgary (as shareholder) how the subsidiaries are doing, helps inform Council decisions (as shareholder), and helps the subsidiaries themselves track performance and make better decisions.

There are many ways to report on performance. A common practice in most commonwealth jurisdictions is for public sector entities to use key performance indicators ("KPIs") to report on how well they achieve expected outcomes and carry out their most important responsibilities. Reporting on KPIs can:

- Help compare the entity's performance over time and against other benchmark entities;
- Inform decision-making at the management, board and shareholder level; and
- Assist in determining progress against agreed goals, activities and outcomes.

The process to report KPIs is not "one size fits all". The nature and scope of performance reporting will vary, depending on the type, size and complexity of the organization. Similarly, the reporting format (e.g., dashboard) may take many different forms.

The Conference Board of Canada defines a relevant KPI as an indicator that provides information that is 1) significant and useful to the reporting organization's stakeholders; and 2) attributable to its activities.¹ The Crown Agency Resource Office in British Columbia states that KPIs should demonstrate the reporting organization's overall performance and as such should be used to hold the reporting organization accountable.²

B. Process

KPIs are typically developed by management, approved by the board of directors and included in the Strategic Plan (long term performance indicators) or Business Plan (annual goals). The appropriateness of KPIs should be considered by Council as part of the Strategic Plan or Business Plan approval process.

The wholly-owned subsidiary ("WOS") should report on progress against its KPIs (long term and short term) in its annual report and mid-year review.

C. Guidelines for Developing KPIs

When developing KPIs, a WOS should consider the following guidelines which have been adapted from a number of recent publications on the development and use of KPIs in the public sector.

KPIs are relevant to the organization's mandate, strategy and business plans

- a) The organization has robust strategic and business plans

¹ Conference Board of Canada (2001), "Beginning at the Top: The Board and Performance Management." Ottawa, p.5

² Crown Agency Resource Office, BC Ministry of Finance (2009)

- b) The KPIs link to the goals and objectives in those plans
- c) The KPIs resonate with employees and stakeholders
- d) The KPIs are expressed over a relevant time frame

KPIs are comprehensive

- a) The KPIs reflect all major areas of the organization's responsibility
- b) The KPIs reflect performance aspects relevant to key stakeholders
- c) The KPIs reflect *outcomes*, not just inputs or activities
- d) The KPIs illustrate how well the organization has delivered against its mandate, goals, strategies and activities
- e) The KPIs reflect financial and non-financial targets

KPIs include reasonable targets

- a) Targets are neither too easy nor unlikely to be attained
- b) The organization has reasonable control or influence over the characteristics measured by the KPIs³

KPIs can be measured

- a) The KPIs are specific enough that they can be measured
- b) Where possible, KPIs are consistent with those reported by similar organizations
- c) Where possible, KPIs are based on objective standards
- d) The KPIs support the development of trend data

KPI measurement is reliable

- a) The information used to report on KPIs is reliable (either through reliable systems within the organization or through the use of external sources)

D. Reporting Format

There are an array of approaches when reporting performance data. Many organizations find it useful to create a dashboard report, either for each KPI or for the suite of KPIs. Like the instrument panel on the dashboard of a car, dashboard reports present a quick, comprehensive overview of the organization's status and direction trend. A dashboard is a user-friendly tool for displaying KPIs.

³ Some KPIs may be too important not to measure and report, even though they are out of the organization's control.

In the WOS context, dashboard reports that present KPIs in easy-to-read and consistent formats, will allow Councillors to quickly assess the WOS' status and spot changes and trends in performance. A dashboard allows the reader to quickly track progress, spot potential problems and identify patterns.

While there are a myriad of dashboard reporting formats, three of the most common formats are scorecards, graphics and digital. Given the range of WOS, and their respective activities and potential performance indicators, it is not appropriate to present a single format for KPI presentation. Instead, WOS are encouraged to develop a dashboard that is tailored to their own needs, to report to Council. Over time, this will allow Council to review the information quickly and hone in on key issues.

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Wholly-Owned Subsidiary Current (2013) and Recommended Reporting Calendar

(to Council and Council Committees)

"AGM" means annual meeting of the shareholders
 "The City" means The City of Calgary, the sole shareholder of each WOS
 "USA" means a unanimous shareholder agreement between a WOS and The City
 "WOS" means wholly-owned subsidiary

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
Attainable Homes Calgary Corporation (AHCC) ¹ [Current]		AGM (includes approval of business plan and budget)					Audit Committee					
Attainable Homes Calgary Corporation (AHCC) [Suggested]		AGM					Audit Committee		Mid-year review with Priorities and Finance Committee		Council – approves business plan and budget	

- Business at AGM includes consideration of financial statements and auditor's report, electing directors, appointing auditor and any special business
- All WOS have a December 31 year end, being the same fiscal year end as The City

¹ USA requires annual approval of strategic plan but it is not clear that this is happening. While AHCC has a business plan on its website, it does not appear to have a strategic plan on its website.

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
Calgary Arts and Development Authority (CADA) ² [Current]					AGM		Civic Partner Audit Review with Audit Committee (represented by CSPS)		Civic Partners Annual Report to SPC on Community & Protective Services ³		Mid-year shareholder meeting (in 2012) Council – decides funding through City budget process (through City Administration)	
Calgary Arts and Development Authority (CADA) [Suggested]					AGM		Audit Committee – recommend an opportunity for CADA to appear independently from CSPS		Mid-year review with Priorities and Finance Committee ⁴		Council – approves business plan and decides funding through City budget process (through City Administration)	

- Business at AGM includes consideration of financial statements and auditor's report, electing directors, appointing auditor and any special business
- All WOS have a December 31 year end, being the same fiscal year end as The City

² Also a Civic Partner. Reports strategy and business plan to Community Services & Protective Services ("CSPS") business unit of City of Administration, and within that, the Culture department, which then reports to Council. CADA's budget is reported to the Director of Recreation.

³ Normally held in June, but was postponed to September in 2013 due to the flood.

⁴ If it is decided to keep the reporting consistent with other Civic Partners, then Civic Partners Annual Report to Standing Policy Committee ("SPC") on Community & Protective Services – recommend continued reporting in September to serve as 6-month review (discuss business plan and funding/budget needs for following fiscal year here).

	JAN	FEB	MAR	AUG	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
Calgary Economic Development Ltd. (CED) ⁵ [Current]					AGM		Civic Partner Audit Review with Audit Committee (represented by CSPS)		Civic Partners Annual Report to SPC on Community & Protective Services ⁶		Council - decides funding through City budget process (through City Administration)	
Calgary Economic Development Ltd. (CED) [Suggested]					AGM		Audit Committee – recommend an opportunity for CED to appear independently from CSPS		Mid-year review Priorities and Finance Committee ⁷		Council – approves business plan and decides funding through City budget process (through City Administration)	

- Business at AGM includes consideration of financial statements and auditor's report, electing directors, appointing auditor and any special business
- All WOS have a December 31 year end, being the same fiscal year end as The City

⁵ Also a Civic Partner. Reports audited financial statements and business plan to CSPS. Last year, reported budget to Council's Priorities & Finance Committee.

⁶ Normally held in June, but was postponed to September in 2013 due to the flood.

⁷ If it is decided to keep the reporting consistent with other Civic Partners, then Civic Partners Annual Report to SPC on Community & Protective Services – recommend continued reporting in September to serve as 6-month review (discuss business plan and funding/budget needs for following fiscal year here).

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
Calgary Municipal Land Corporation (CMLC) ⁸ [Current]		Council-approve business plan; could approve budget too (which is ready in Nov)			AGM		Audit Committee ⁹				[Council-budget]	
Calgary Municipal Land Corporation (CMLC) [Suggested]					AGM	Audit Committee			Mid-year review meeting with Priorities and Finance Committee		Council approves business plan and budget	

- Business at AGM includes consideration of financial statements and auditor's report, electing directors, appointing auditor and any special business
- All WOS have a December 31 year end, being the same fiscal year end as The City

⁸ USA requires annual approval of strategic plan. It is not clear that this is happening and CMLC does not appear to have a strategic plan on its website.

⁹ Deferred from June.

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
Calhome Properties Ltd. (CHC) ¹⁰ [Current]						AGM (including approval of business plan) Audit Committee			Special meeting of The Shareholder to amend bylaws		Council - budget (for information only); however CHC has a specific page for both operating and capital budgets in the Corporate Services (where OLSH is housed) section of The City's budget books	
Calhome Properties Ltd. (CHC) [Suggested]					AGM Audit Committee					Mid-year review meeting with Priorities and Finance Committee	Council – approves business plan and decides funding through City budget process (through City Administration)	

- Business at AGM includes consideration of financial statements and auditor's report, electing directors, appointing auditor and any special business
- All WOS have a December 31 year end, being the same fiscal year end as The City

¹⁰ Reports to Office of Land Servicing & Housing business unit ("OLSH") (within Corporate Services department of City Administration).

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
ENMAX Corporation (Enmax) [Current]					Pre-AGM Council meeting and AGM						Council - business plan and budget (includes discussion on strategy & risk by management)	Audit Committee ¹¹
ENMAX Corporation (Enmax) [Suggested]					Pre-AGM Council meeting and AGM		Audit Committee				Mid-year review with Council - business plan tabled and budget approved (includes discussion on strategy & risk by management)	

- Business at AGM includes consideration of financial statements and auditor's report, electing directors, appointing auditor and any special business
- All WOS have a December 31 year end, being the same fiscal year end as The City

¹¹ Deferred from July.

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
Calgary Parking Authority [Current]	"Cash in lieu" report to Council via CPA board and City Transportation Dept.				Audit Committee				Mid-year budget report to Council		Budget and business plan finalization (to Council through General Manager)	
Calgary Parking Authority [Suggested]	"Cash in lieu" report to Council via CPA board and City Transportation Dept.				AGM-like meeting with Council discuss strategic plan and past performance Audit Committee				Mid-year review meeting with Priorities and Finance Committee (discuss business plan and funding/budget needs here)		Budget and business plan finalization (to Council through General Manager)	

- Business at AGM includes consideration of financial statements and auditor's report, electing directors, appointing auditor and any special business
- All WOS have a December 31 year end, being the same fiscal year end as The City

Chart of Governance Functions

(for The City of Calgary's Wholly-Owned Subsidiaries ("WOS"))

FUNCTION	ACCOUNTABILITY				
	City Council as shareholder	Council Committee ¹	City Administration	WOS Board	WOS Management
WOS Mandate <ul style="list-style-type: none"> Municipal purpose or service achieved by WOS 	A		D (new WOS) R, C (existing WOS)	R (existing WOS)	R (existing WOS)
WOS Constatng Documents <ul style="list-style-type: none"> Articles Bylaws 	A A		R, C (Corporate Secretariat)	D D	D D
WOS Board Composition	A (elect annually)		E (Corporate Secretariat)	R	
Shareholder Direction	A		D (Corporate Secretariat)		
WOS Strategic Plan <ul style="list-style-type: none"> Long term (3+ years) strategy 	A (annually)		C (Corporate Secretariat)	A	D
WOS Business Plan <ul style="list-style-type: none"> Goals Key performance indicators Financial Plan 	A (annually)	E (annually by PFC or SPC)	C (Corporate Secretariat)	A	D
WOS Budget	A (annually)	E (annually by PFC or SPC)	C (Corporate Secretariat)	A	D

Legend:

A – Approve	E – Evaluate/assess/review
C – Receives copy	I – Information only
D – Develop/create	R – Recommend

¹ Priorities and Finance Committee ("PFC"), Audit Committee ("AC"), Standing Policy Committee ("SPC")

FUNCTION	ACCOUNTABILITY				
	City Council as shareholder	Council Committee ¹	City Administration	WOS Board	WOS Management
WOS External Audit <ul style="list-style-type: none"> External Auditor Audit Plan Annual Audited Financial Statements WOS June 30 Financial Statements	A I I	I (annually by AC) E (annually by AC)	C (Corporate Secretariat)	R ² A A	R D D
WOS Annual Report	I	E (annually by PFC/SPC) I (annually to AC)	C (Corporate Secretariat)	A	D
WOS Mid-Year Review	I	E (annually by PFC or SPC)	C (Corporate Secretariat)	A	D
WOS Risk Review/Internal Controls	I	E (annually by AC)	E (annually by City Auditor with AC)	A	D
WOS Director Recruitment	A		I (Corporate Secretariat)	E, R	
WOS Skills Matrix	I		E (Corporate Secretariat)	D	D

Legend:			
A	– Approve	E	– Evaluate/assess/review
C	– Receives copy	I	– Information only
D	– Develop/create	R	– Recommend

¹ Priorities and Finance Committee ("PFC"), Audit Committee ("AC"), Standing Policy Committee ("SPC")

Roles and Responsibilities of Parties to Wholly-Owned Subsidiary (“WOS”) Governance

The following sets out the roles and responsibilities of various parties involved in governance of the WOS. Roles and responsibilities for the WOS board, individual directors and board chair are set out in detail in Phase One governance template documents E-1, E-5 and E-6.

- **City Council**

- Create mandate of WOS and ensure it is clearly articulated in the WOS' Articles
- Issue the Shareholder Direction [Phase One, Template D-1], which articulates:
 - WOS' mandate and The City's policy direction to the WOS
 - WOS' accountability and reporting obligations to The City of Calgary (“The City”)
 - The City's performance expectations of the WOS
 - Approvals the WOS must obtain from The City, as sole shareholder
- To foster alignment between of The City's strategic priorities and the WOS' operations:
 - Conduct a thorough periodic review of the WOS mandate (once every four years) to confirm municipal purpose and service expectation of the WOS
 - Annually approve WOS strategic plan
 - Annually WOS approve business plan (if applicable)
 - Annually approve WOS budget request/contribution (if applicable)
 - Elect board candidates pursuant to the **Subsidiary Director Appointment Process** [see Template J-1] as directors of the WOS
- Direct the shareholder's representative (usually the Mayor) on how to vote The City's share (i.e., pass a voting procedure resolution for each WOS)

- **Individual Councillor (including the Mayor)**

- Participate as a member of Council in exercising The City's shareholder responsibilities in respect of WOS, including to act in the best interests of the WOS in approving matters in respect of the WOS
- Participate in orientation and ongoing education regarding WOS governance

- Where the Councillor sits on the board of a WOS:
 - Meet fiduciary duty to act in the best interests of the WOS
 - Be mindful of conflicts of interest:
 - Identify conflicts
 - recuse self from discussion (applies to WOS discussion and Council discussion) when appropriate
 - Assist WOS in understanding Council's consensus view on specific matters (and not the Councillor's own personal views)
 - NOTE: a Councillor's role as a director on a WOS is not to report back to Council on WOS matters
- **The Mayor**
 - Act as shareholder's representative at WOS shareholder meetings and vote in the manner set out in the applicable voting procedure resolution
- **Audit Committee**
 - Receive and review annual audited financial statements from WOS
 - Meet annually with each WOS to review:
 - Internal controls
 - Key risks [see **Risk Report** at Template H-4]
 - Risk management oversight framework
 - Provide recommendations to Council (with copy to WOS)
- **Priorities and Finance Committee ("PFC")**
 - Semi-annual meeting with WOS to review:
 - Business plan, for recommendation to Council (if applicable)
 - WOS projected budget request/contribution for recommendation to Council (if applicable)
 - WOS' financial and operational performance to date
 - Update on WOS' business

[see **Mid-Year Review Agenda** at Template H-3]

- Provide written report of observations and recommendations to Council regarding approval of business plan and budget request/contribution (if applicable)
- **Standing Policy Committee on Community & Protective Services [potential alternative to reporting to PFC]**
 - Semi-annual meeting with WOS that are also Civic Partners to review:
 - Business plan, for recommendation to Council
 - WOS projected budget request/contribution for recommendation to Council
 - WOS' financial and operational performance to date
 - Update on WOS' business
 - Provide written report of observations and recommendations to Council regarding approval of business plan and budget request

[see **Mid-Year Review Agenda** at Template H-3]
- **City Manager's Office**
 - Houses Corporate Secretariat
 - Oversees the work of the Corporate Secretariat
 - Provides advice to Council on matters related to WOS as requested
- **City Corporate Secretariat**

[see **Corporate Secretariat Position Description** at Template I-2]
- **City Auditor**
 - Undertake WOS risk and internal controls review
 - Undertake special reviews of WOS as may be directed by Council, the Audit Committee or the Priorities and Finance Committee
- **City Chief Financial Officer**
 - Receive financial information from WOS for planning (i.e., budget) and reporting (i.e., information for City consolidated financial statements)
- **City Solicitor**
 - Provide legal advice to The City on the creation of WOS
 - Provide legal advice to The City in connection with its role as sole shareholder of WOS

- Note: Does not provide legal advice to any WOS
- **Other City Administration**
 - Other departments/business units support WOS as they would any third party entity; however, where shared services would make sense, departments/business units should provide them to WOS pursuant to a contract *[to be developed as part of future phase]*
 - Community Services and Protective Services: provide support for budget requests from CADA and CED
 - Office of Land Servicing & Housing: provide support for budget requests from CHC
 - Transportation Department: receive reports and coordinate budget requests from CPA
- **WOS Board Chair [See Template E-6 of Phase One]**
 - Cultivate and maintain relationships with the Mayor, individual Councillors and Corporate Secretariat
 - Cultivate a "safe to say, safe to ask" culture in the boardroom that encourages candour from all directors (i.e., independent directors, Councillors and members of City Administration)
 - Ensure Council is provided with information about the WOS to enable Council to respond to public inquiries about the WOS (may provide information directly or to redirect such inquiries to the applicable individual employed with the WOS)
 - Together with the Chief Executive Officer/Executive Director of the WOS, report to Council and applicable Council Committees regarding the WOS
 - Participate in new Councillor orientation to brief new Councillors on the WOS, its mandate, strategic plan and business plan
- **WOS Chief Executive Officer/Executive Director**
 - Manage the operations of the WOS pursuant to WOS board-approved strategic plans, business plans and budgets
 - Prepare strategic plans, business plans and budgets
 - Cultivate and maintain relationships with relevant individuals within City Administration
 - Together with the Board Chair, report to Council and applicable Council Committees regarding the WOS
 - Ensure Corporate Secretariat is copied on all correspondence to the shareholder
 - Participate in new Councillor orientation to brief new Councillors on the WOS, its mandate, strategic plan and business plan

- **WOS Individual Directors (including Councillors and members of City Administration who are WOS directors)** [See Template E-5 of Phase One]
 - Govern WOS in accordance with Shareholder Direction and legal responsibilities
 - Meet fiduciary duty to act in the best interests of the WOS
 - At board meetings, speak candidly about WOS matters
- **WOS Board** [See Template E-1 of Phase One]
 - Approve strategic plans, business plan and budgets that align with The City's mandate for the WOS
 - Approve periodic reports by the WOS to The City, Council or Council committee, as the case may be, to ensure the WOS is fulfilling Council's direction
 - Create and annually update a skills matrix to identify the desired skills of future board members

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Corporate Secretariat

POSITION DESCRIPTION

A. Role

The Corporate Secretariat coordinates activities on behalf of The City relating to subsidiary governance and The City's role as shareholder.

B. Responsibilities

- Oversees the wholly-owned subsidiary ("WOS") relationship on behalf of The City and implements the subsidiary governance framework
- Serves Council and The City as a source of expertise and advice on governance of The City's WOS, including new developments in governance of public sector entities and best practices that are being employed in other jurisdictions
- Creates and maintains an inventory of WOS with the following minimum information:
 - Name
 - Mandate
 - Date of last mandate review
 - Board chair
 - Directors and appointment termination dates
 - Chief Executive Officer
 - Chief Financial Officer
 - Key annual meeting dates
 - Reports provided at each WOS meeting
- Supports the work of Council, Council Committees and other individuals or departments within The City in relation to WOS by:
 - Advising on governance related matters
 - Facilitating the flow and availability of information
 - Helping to ensure that appropriate matters are brought to their attention
 - Scheduling meetings as required to facilitate the reporting framework
 - Maintaining a "library" of governance materials
- Provides a communication link between The City and the WOS, with particular emphasis on facilitating the timely flow of information and communication
- Serves as the primary point of contact within The City for all matters relating to governance of the WOS
- In relation to annual shareholder meetings:
 - Coordinates scheduling the meeting with the WOS and the City Clerk
 - Reviews the agenda prepared by management of the WOS

- Ensures that background material is distributed to Council in advance of the meeting
- Ensures that minutes are taken by WOS staff and are distributed in a timely manner to the Shareholder.
- In relation to mid-year review meeting with Priorities and Finance Committee ("PFC")
 - Coordinates scheduling the meeting with the WOS and the Executive Assistant to the PFC
 - Reviews the agenda prepared by management of the WOS
 - Ensures background material is distributed to PFC in advance of the meeting
 - Confirms that minutes are taken and distributed by the City Clerk
 - Ensures the WOS provides a brief report (and recommendations, if any) to Council and assists the WOS in preparing the cover report in the City's standard form
- In relation to the annual meeting with the Audit Committee ("AC")
 - Coordinates scheduling the meeting with the WOS and the Executive Assistant to the AC
 - Reviews the agenda prepared by management of the WOS
 - Ensures background material is distributed to AC in advance of the meeting
 - Confirms that minutes are taken and distributed by the City Clerk
 - Ensures a report (and recommendations, if any) is forwarded to Council, as necessary
- Liaises with The City's legal department regarding legislative and regulatory developments that may affect The City's position as shareholder
- Coordinates advice to Council on matters related to WOS
- Maintains an effective working relationship with WOS board chairs and management
- Engages in regular discussions (e.g., quarterly) with WOS board chairs to ensure "no surprises" relating to the WOS' operations
- Supports the WOS director appointment process [see **Subsidiary Director Appointment Process** at Template J-1].
- Coordinates the WOS mandate review process
- Leads the WOS evaluation process [see Template F-1 of Phase One]
- Oversees orientation and awareness for Council and WOS directors on WOS governance, including orientation and awareness on their roles and responsibilities in the process
- Supports Council at meetings where WOS matters are discussed

Subsidiary Director Appointment Process

A. Overview

The City of Calgary ("The City"), as shareholder, is responsible to appoint the directors of each wholly-owned subsidiary. The appointments process is a collaborative process that requires openness and communication between the subsidiary's board of directors ("Board"), the Corporate Secretariat and Council. Ultimately, Council is responsible to make the appointments and ensure that the subsidiary Board, as a whole, is composed of qualified individuals to oversee and govern the subsidiary.

The Corporate Secretariat monitors the appointment process to ensure that all appointments are made following an open, transparent and consistent appointment process.

This Director Appointment Process is a guide for all parties involved in the subsidiary director appointment process. Where a material issue arises that is not covered by this guide, the Board and Corporate Secretariat should discuss the matter and agree on a course of action.

Other documents that are relevant to the director appointment process include:

- Sample Board Succession Planning Policy [Phase One Template E-7]
- Sample Board Competency Matrix [Phase One Template E-8]
- Director Expression of Interest Form [Phase One Template E-9]
- Recruitment Brief [Phase Two Template J-2]
- Director Appointment Letter [future phase]

B. Governing Principles

The subsidiary director appointment process is based on the following principles:

- **Merit-based:** Subsidiary directors are selected based on the fit between their skills, experience and personal attributes and the needs of the subsidiary.
- **Transparent:** The appointment process is transparent and accessible to members of the public.
- **Consistent:** The appointment process is applied consistently to all subsidiary appointments.
- **Proportionate:** The process that a subsidiary uses to recruit directors is appropriate for the size and resources of the organization and the nature of the director position and its responsibilities.

C. Roles and Responsibilities

The following offices, entities and individuals are involved in the appointments process.

- **Council:** Council appoints individuals to fill vacant positions.

- **Corporate Secretariat:** The Corporate Secretariat coordinates The City's role in subsidiary appointments and provides an administrative link between the subsidiary Board, City Administration, and Council. Specific responsibilities include:
 - Tracking the appointments on subsidiary Boards;
 - Corresponding with subsidiaries regarding upcoming vacancies, if required;
 - If required by the subsidiary, assisting the subsidiary in preparing documentation relevant to the director Appointment process (e.g., Board Competency Matrix; Recruitment Brief);
 - Supporting subsidiaries to develop skills and experience profiles for specific vacancies, if required;
 - Providing the newly appointed directors with a copy of The City's indemnity policy (Policy Number: CCo40);
 - Coordinating the execution of a shareholder's resolution to confirm each director appointment, if required; and
 - Ensuring a Director Appointment Letter is provided to each appointed director.
- **Subsidiary Board:** The Board maintains an analytical framework for assessing desired competencies, expertise, skills, background and personal qualities that are sought in potential candidates; monitors and plans for Board succession; identifies potential candidates; evaluates potential candidates; and recommends candidates to Council for appointment to fill vacancies.
- **Nominating Committee:** The Nominating Committee (an independent committee or the governance committee) develops director selection criteria for Board membership as a whole and specific vacancies; identifies and evaluates potential candidates to be recommended to the Board and then to Council for appointment or re-appointment; and develops a plan and process for the orderly long-term renewal of the subsidiary's Board membership.
- **Candidate:** The director candidate provides personal information through the Expression of Interest and acknowledges duties owed as a director of the subsidiary through the Director Appointment Letter.

D. Key Considerations in Board Composition

The optimal Board composition for the subsidiary involves a consideration of the following four broad categories: personal characteristics, specific skills and experience, board leadership and diversity.

Personal Characteristics

All directors and director candidates should possess the following personal characteristics:

- commitment to the subsidiary's mandate;
- integrity and accountability;
- the ability to hold views and express them in a collegial manner;
- informed judgment;
- the ability to provide wise, thoughtful counsel on a broad range of governance issues;
- a preference for team performance over individual performance;
- high performance standards;

- a history of achievements that reflects high standards for themselves and others;
- ability to commit the time required; and
- no real or perceived conflicts.

Specific Skills and Experience

Directors, as a group, should possess a combination of skills and experience relevant to the subsidiary's strategic goals and the Board's oversight responsibilities. The specific skills and experience sought may change from time to time in keeping with changes to the subsidiary's internal and external opportunities or challenges.

Specific skills and experience required for vacancies is determined as necessary, using the Board Competency Matrix to assess needs, and identify required competencies.

Board Leadership

In order for the Board to be effective, it is important that the Board include some directors who have the necessary skills, experience and desire to fill key leadership positions on the Board including Board Chair and Committee chairs.

Diversity

Within the context of the required Board skills, consideration is given to bringing together a diverse group of directors with the goal of creating strong Board dynamics, robust Board discussions and ensuring different perspectives are brought to issues. Diversity in this context includes diversity of backgrounds, perspectives and problem solving approaches. The Board should also reflect cultural and gender diversity relevant to the community served by the subsidiary.

E. Filling a Position

The various steps to fill a director position are set out below.

1. Identify the Need for an Appointment

As much as possible, vacancies should be anticipated to allow proactive recruitment and appointment to be completed in a timely manner. Upcoming vacancies are considered as part of the Board's annual Board succession planning process (typically led by the Nominating Committee).
2. Identify Required Skills and Experience
 - a) The Nominating Committee leads a process to identify specific skills and experience desired in new directors to fill upcoming vacancies.

In order to identify the desired skills and experience, the Nominating Committee develops and analyzes the Board Competency Matrix to determine:

 - the optimal attributes desired for the Board as a whole;
 - the skills, background and experience of continuing directors; and
 - the "priority needs" (i.e., those attributes that should be added and/or strengthened on the Board) to be filled in the appointment of new directors (the "Director Skills Profile").
3. Advise Council of Upcoming Vacancies, Director Skills Profile and Recruitment Process

- a) At the subsidiary's mid-year review, the subsidiary should advise Council as to the status of potential vacancies that will need to be filled at the subsequent annual general meeting ("AGM"). Where new director candidates will be sought to fill vacancies, the subsidiary should also advise Council as to:
 - The Director Skills Profile; and
 - The process that the subsidiary intends to follow to identify and evaluate potential director candidates.
4. Identify Potential Director Candidates
 - a) The process to identify candidates should be proactive, proportionate to the nature of the position being filled and appropriate to the needs and circumstances of the subsidiary.

Candidates may be identified from a variety of sources, including:

 - proactive recruitment involving professional search consultants;
 - recommendations from the subsidiary's Board or senior management;
 - recommendations from Council;
 - advertising (dependent on nature of position, proportionality and available resources);

As part of the commitment to a transparent appointment process, the subsidiary publishes a notice of the upcoming vacancy, together with the Director Skills Profile on its website.

All individuals wishing to be considered for a subsidiary Board position should complete an Expression of Interest Form.

Information on candidates identified from all sources is forwarded to the subsidiary's Nominating Committee.
5. Evaluate Potential Candidates
 - a) The Nominating Committee considers potential candidates identified from all sources and evaluates them against the criteria (competencies and personal attributes) in the Director Skills Profile.¹

Shortlisted candidates will be evaluated further by the Nominating Committee. Evaluation processes may include:

 - Interviews with the subsidiary's recruitment consultant (if applicable);
 - Interviews with the Nominating Committee and Board chair and other individuals (e.g., chief executive office) as determined appropriate in the circumstances; and
 - Comprehensive referencing.

Following the evaluation process, the Nominating Committee recommends specific candidates to the Board for recommendation to Council for appointment.
6. Recommendation to Council for New Director Appointment
 - a) When seeking the appointment of new directors at an annual general meeting, subsidiaries should present the following information to Council:
 - Most recent Board Competency Matrix
 - List of current Board members and senior executives

¹ All potential candidates must be "eligible" as defined in the subsidiary's corporate legislation and constating documents.

- A completed application package for each recommended candidate
 - A summary of the steps taken to search for potential candidates, including what specific steps were taken to identify candidates from diverse backgrounds
7. Recommendation to Council for Reappointment
- a) When seeking the re-appointment of directors, in addition to the above, subsidiaries should present:
 - A performance appraisal for each recommended candidate, commenting on the director's contribution to the Board's effectiveness

F. Diversity

It is well documented that a diversity of professional skills, experience and approaches to problem solving is critical for effective board performance. Today in Canada, it is recognized that individuals from diverse gender and cultural backgrounds are under-represented on Boards of directors which is seen by many as a deficiency.

The candidate identification and evaluation process should be undertaken in such a way that it facilitates the consideration of people from these minority populations based on the particular skill sets sought. The recruitment process should focus on a diligent search for candidates, including searching in non-traditional places, to ensure that qualified candidates are identified from many diverse communities.

G. Appointment of Council members to Subsidiary Boards

Where Council members are appointed to subsidiary Boards, they should be appointed based on a consideration of the needs of the Board as identified in the Board Competency Matrix.

Where a Council member is a director of a subsidiary, the responsibilities of that director include bringing to bear his or her subject matter knowledge of The City's direction. The Council member does not advise or direct the subsidiary on behalf of The City or of Council, nor does he or she report to Council or The City on behalf of the subsidiary. The formal mechanisms for communication and reporting between The City and the subsidiary are set out in The City's Shareholder Direction to the subsidiary.

Directors who are Council members may not be bound in any way by mandates given to them by others. They have the same responsibilities to the subsidiary as all other directors, including acting in the best interests of the subsidiary.

Subsidiary Director Recruitment Brief

A. Introduction

The purpose of this section is to introduce the contents of the Recruitment Brief. A sample paragraph is provided below.

[The Subsidiary] wishes to provide information for individuals interested in serving as a Board director. This document provides an overview of [the Subsidiary], the Board's corporate governance practices, the Board members and executive management team, the director candidate recruitment profile and the appointment process.

B. Organizational Overview

The purpose of this section is to provide an overview of the subsidiary. This would include general information about the size and scope of operations, as well as provide a link to the subsidiary's website where potential candidates can seek additional information.

C. Corporate Governance

The purpose of this section is to provide information and details about the subsidiary's governance structure. This section can be broken down into the following subheadings:

1. Overview
 - a) Provide an explanation of why the subsidiary is looking for new Board members (e.g., retiring directors; change in strategy)
2. Board Structure
 - a) Provide an overview of the Board structure and Board members (e.g., names, length of service, biographies)
3. Management
 - a) Provide an overview of the management team (e.g., names, biographies)
4. Director Obligations
 - a) Outline the directors eligibility and responsibilities, including legal duties and responsibilities as set out the subsidiary's Director Position Description [Phase One Template E-5].
5. Role of the Board
 - a) Provide an overview of the Board's responsibilities
6. Board Committees
 - a) List the Board's committees, and reference the requirement for each director to serve on committees
7. Director Appointment Term

- a) Identify the director appointment term
Outline how individual directors are assessed
8. Time Commitment
 - a) Estimate the time required to sit on both the Board and its committees
9. Board Policies
 - a) Reference important Board policies (e.g., Code of Conduct)
10. Compensation
 - a) Provide an overview of the director compensation scheme
Provide an overview of the subsidiary's director liability insurance and indemnity provisions

D. Director Skills Profile

The purpose of this section is to provide an overview of the specific qualifications sought to fill vacancies. This section can be organized into the following sub-headings:

- Skills and Experience
- Personal Attributes
- Board Leadership
- Diversity

E. Recruitment and Appointment Process

The purpose of this section is to provide an overview of the recruitment and appointment process. The subsidiary may wish to reference The City's Director Appointment Process.

F. Timing

The purpose of this section is to provide an estimated timeline for the recruitment and appointment process (e.g., when the shortlist will be established, when the interviews with the shortlist candidates will be conducted, when anticipated appointments will be made by The City).

G. Contact Information

This section will include contact information for candidates looking for further information.

H. Disclaimer

This section recuses the subsidiary from any legal representations or contractual obligations that may be inferred from receiving the Recruitment Brief. A sample paragraph can be found below.

This document is intended to provide background information on the Subsidiary for the purposes of informing potential director candidates and does not provide binding legal representations or contractual obligations. The information contained herein may be subject to change.

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Council Orientation Program

A. Introduction

The Council subsidiary governance orientation program is designed to be the first stage of Council's continuing awareness regarding Council's role in the governance of subsidiaries. Council's approach to governance is an ongoing, interactive process that unfolds during a Councillor's term.

B. Objectives

The primary purpose of the Council orientation program is to inform all Council members such that each can become as effective as possible exercising the role of shareholder on behalf of The City of Calgary ("The City").

C. Agenda

The orientation agenda includes the following components. The orientation program may be delivered in parts, over time.

- The Role of Subsidiaries
 - Alternative Service Delivery Model
 - Legal Structure and Reporting/Accountability Relationships
- Overview of current Subsidiaries
 - List of subsidiaries
 - Overview of mandates and organizational structures
 - Current status of subsidiary reviews - ongoing
- Decision to Create/Wind Up a Subsidiary
 - Rationale for Creating Subsidiaries
 - Articles/Bylaws
 - Shareholder Direction
 - Evaluation and Mandate Review
 - Questions to ask/consider when deciding to create/wind up a subsidiary
- Councillor's Legal Duties
 - As Council member
 - As individual subsidiary board member
 - Conflicts of interest and how to handle them
- Council Approvals and Control Points
 - Mandate
 - Director Appointment
 - Strategic Plan
 - Business Plan/City Budget

- Questions to ask/consider as part of the approval process
- Key Oversight Responsibilities
 - Performance Review
 - Key Performance Indicators
 - Risk Review
 - Evaluation Framework
 - Questions to ask/consider in exercising oversight responsibilities
- Review Processes
 - Subsidiary Annual Reporting Calendar
 - Annual General Meeting
 - Mid-year Review
 - Risk Review
- Roles and Responsibilities
 - Role Map
 - Council
 - Individual Councillors (on Council only)
 - Individual Councillors (sitting on subsidiary boards, if applicable)
 - Corporate Secretariat
 - Council Committees
 - Subsidiary Board of Directors/Board Chair
 - Subsidiary Management
 - Others (City Auditor, City Solicitor, other City officials)
- Subsidiary Director Appointments
 - Objectives
 - Process
 - Council Role
 - Questions to ask/consider in making director appointments
- Council/Subsidiary Relationship
 - Council/Board relationship
- Issues Management *to be completed in a future phase*
 - What to do if....
 - Media questions regarding subsidiary
 - Concerns regarding subsidiary