



MINUTES

AUDIT COMMITTEE

HELD 2014 APRIL 17 AT 9:30 AM

IN THE ENGINEERING TRADITIONS COMMITTEE ROOM

PRESENT: Councillor R. Pootmans, Chair
Councillor J. Magliocca, Vice-Chair
Councillor E. Woolley
Citizen Representative, B. Day
Citizen Representative, Mr. R. Ghosh
Citizen Representative, Mr. R. Walters

ALSO PRESENT: Acting Chief Financial Officer B. Koay
City Auditor K. Palmer
Executive Assistant P. Frank
External Auditor T. Nakka
Legislative Assistant D. Williams

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

1. CONFIRMATION OF AGENDA

AMENDMENT, Moved by Mr. Ghosh, that the Agenda for today's Meeting, be amended by adding an item of Urgent Business, In Camera, entitled "Reconsideration of the Whistleblower Report, VR2014-0040".

CARRIED

CONFIRM AGENDA, AS AMENDED, Moved by Mr. Day, that the Agenda for the 2014 April 17 Regular Meeting of the Audit Committee be confirmed, **as amended**, as follows:

ADD URGENT BUSINESS, IN CAMERA

RECONSIDERATION OF THE WHISTLEBLOWER REPORT, VR2014-0040

CARRIED

2. CONFIRMATION OF MINUTES

2.1 MINUTES OF THE REGULAR MEETING OF AUDIT COMMITTEE,
2014 MARCH 20

CONFIRM MINUTES, Moved by Mr. Walters, that the Minutes of the 2014 March 20 Regular Meeting of the Audit Committee be confirmed.

CARRIED

3. NEW BUSINESS

3.1 ATTAINABLE HOMES CALGARY CORPORATION - HOME OWNERSHIP
BUSINESS CYCLE CONTROLS AUDIT, AC2014-0294

APPROVE, Moved by Mr. Ghosh, that the Recommendations contained in Report AC2014-0294 be approved, as follows:

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

CARRIED

3.2 INTEGRATED RISK MANAGEMENT AUDIT, AC2014-0295

APPROVE, Moved by Councillor Magliocca, that the Recommendations contained in Report AC2014-0295 be approved, as follows:

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

CARRIED

3.3 2013 ANNUAL INVESTMENT REPORT, AC2014-0313

APPROVE, Moved by Mr. Day, that the Administration Recommendation contained in Report AC2014-0313 be approved, as follows:

That the Audit Committee recommends that Council receive the 2013 Annual Investment Report for information.

CARRIED

3.4 2013 CITY OF CALGARY ANNUAL REPORT, AC2014-0320

DISTRIBUTION

At the request of Administration, and with the concurrence of the Chair, the Legislative Assistant distributed copies of a document entitled "The City of Calgary Changes to the 2013 Annual Report", with respect to Report AC2014-0320.

APPROVE, Moved by Councillor Magliocca, that the Administration Recommendation contained in Report AC2014-0320 be approved, **after amendment**, as follows:

That the Audit Committee recommends that Council approves the 2013 City of Calgary Annual Report, **after amendments, as contained in the distributed document entitled "The City of Calgary Changes to the 2013 Annual Report"**.

And further that the distributed document be attached to the Report prior to it being forwarded to Council.

CARRIED

3.5 2013 EXTERNAL AUDITOR'S REPORT, AC2014-0327

APPROVE, Moved by Mr. Day, that the Recommendation contained in Report AC2014-0327 be approved, **after amendment**, as follows:

That the Audit Committee **recommends that Council receives the 2013 External Auditor's Report and Attachment, for information.**

CARRIED

3.6 CONTROL ENVIRONMENT ASSESSMENT AND MANAGEMENT REPRESENTATIONS UPDATE, AC2014-0319

APPROVE, Moved by Mr. Ghosh, that the Administration Recommendation contained in Report AC2014-0319 be approved, as follows:

That the Audit Committee receives this report for information.

CARRIED

3.7 CITY AUDITOR'S OFFICE 1ST QUARTER 2014 REPORT, AC2014-0296

APPROVE, Moved by Mr. Ghosh, that the Recommendations contained in Report AC2014-0296 be approved, as follows:

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

CARRIED

3.8 AUDIT COMMITTEE 1ST QUARTER STATUS REPORT, AC2014-0337

APPROVE, Moved by Councillor Woolley, that the Recommendation contained in Report AC2014-0337 be approved, as follows:

That the Audit Committee receives this Report for information.

CARRIED

4. IN CAMERA ITEMS

IN CAMERA, Moved by Councillor Magliocca, that, in accordance with Section 197 of the *Municipal Government Act*, and Sections 17(1) and 24(1)(a)(b) and (c) of the *Freedom of Information and Protection of Privacy Act*, Committee now move In Camera at 10:53 a.m., in order to consider several confidential matters.

CARRIED

The Audit Committee moved into public session at 11:51 a.m., with Councillor Pootmans in the Chair.

RISE AND REPORT, Moved by Mr. Walters, that the Committee rise and report.

CARRIED

4.1 SELECTION OF SPECIAL STUDIES AND PERFORMANCE AUDITS FOR 2014 - VERBAL REPORT, AC2014-0328

APPROVE, Moved by Councillor Woolley, that with respect to the Verbal Report AC2014-0328, the following be approved:

That the Audit Committee:

1. Receives the Verbal Report, Selection of Special Studies and Performance Audits for 2014 (Verbal), for information; and
2. Keeps the Verbal Report confidential pursuant to Sections 24(1)(a)(b) and (c) of the *Freedom of Information and Protection of Privacy Act*.

CARRIED

4.2 AUDIT FORUM - VERBAL REPORT, AC2014-0336

APPROVE, Moved by Councillor Woolley, that with respect to the Verbal Report AC2014-0336, the following be approved:

That the Audit Committee:

1. Receives the Verbal Report, Audit Forum (Verbal), for information; and
2. Keeps the Verbal Report confidential pursuant to Sections 24(1)(a)(b) and (c) of the *Freedom of Information and Protection of Privacy Act*.

CARRIED

4.3 EXTERNAL AUDITOR - VERBAL REPORT, AC2014-0329

APPROVE, Moved by Mr. Ghosh, that with respect to the Verbal Report AC2014-0329, the following be approved:

That the Audit Committee:

1. Receives the External Auditor – Verbal Report for information; and
2. Keep the Verbal Report and In Camera discussions confidential pursuant to Sections 24(1)(a)(b) and (c) of the *Freedom of Information and Protection of Privacy Act*.

CARRIED

4.4 CITY AUDITOR - VERBAL REPORT, AC2014-0330

DISTRIBUTION

At the request of Administration, and with the concurrence of the Chair, the Legislative Assistant distributed copies of a document, with respect to Report AC2014-0330, which is to remain confidential pursuant to Sections 24(1)(a)(b) and (c) of the *Freedom of Information and Protection of Privacy Act*.

TABLE, Moved by Mr. Ghosh, that Report, City Auditor- Verbal Report, AC2014-0330 and the In Camera confidential distribution be tabled to the In Camera portion of the 2014 May 15 Regular Meeting of the Audit Committee.

And further, that the In Camera discussions and distribution remain confidential pursuant to Sections 24(1)(a)(b) and (c) of the *Freedom of Information and Protection of Privacy Act*.

CARRIED

4.5 CHIEF FINANCIAL OFFICER - VERBAL REPORT, AC2014-0331

APPROVE, Moved by Councillor Magliocca, that with respect to the Verbal Report AC2014-0331, the following be approved:

That the Audit Committee:

1. Receive the Chief Financial Officer - Verbal Report for information; and
2. Keep the Verbal Report and In Camera discussions confidential pursuant to Section 24(1) of the *Freedom of Information and Protection of Privacy Act*.

CARRIED

4.6 CHAIR OF AUDIT COMMITTEE - VERBAL REPORT, AC2014-0332

DISTRIBUTION

At the request of Administration, and with the concurrence of the Chair, the Legislative Assistant distributed copies of a document, with respect to Report AC2014-0332, which is to remain confidential pursuant to Sections 17(1) and 24(1)(a) of the *Freedom of Information and Protection of Privacy Act*.

APPROVE, Moved by Mr. Ghosh, that with respect to the Verbal Report AC2014-0332, the following be approved.

That the Audit Committee:

1. Approve the Verbal Report from the Chair of the Audit Committee for information;
2. Direct Administration to renew the contract on the terms as specified in the Award Agreement letter dated 2013 May 1; and
3. Keep the Verbal Report, In Camera discussions and distribution confidential under Section 17(1) and 24(1)(a) of the *Freedom of Information and Protection of Privacy Act*.

CARRIED

4.7 RECONSIDERATION OF THE WHISTLEBLOWER REPORT, VR2014-0040

DISTRIBUTION

At the request of Administration, and with the concurrence of the Chair, the Legislative Assistant distributed copies of Report, Whistleblower Report, AC2014-0265", with respect to Verbal Report VR2014-0040, which is to remain confidential under Sections 17(1) and 24(1) of the *Freedom of Information and Protection of Privacy Act*.

APPROVE, Moved by Councillor Woolley, that with respect to Verbal Report VR2014-0040, the following be approved:

That the Audit Committee:

1. Reconsider their decision from 2014 March 20 with respect to Report, Whistleblower Report, AC2014-0265;
2. Approve the Recommendations contained in Report, Whistleblower Report, AC2014-0265, as distributed in today's In Camera meeting; and
3. Keep the Verbal Report, Recommendations, distribution and In Camera discussions confidential pursuant to Sections 17(1) and 24(1) of the *Freedom of Information and Protection of Privacy Act*.

CARRIED

5. ADJOURNMENT

ADJOURN, Moved by Councillor Magliocca, that the Audit Committee adjourn at 11:55 a.m.

CARRIED

CONFIRMED BY COMMITTEE ON

CHAIR

LEGISLATIVE ASSISTANT

THE FOLLOWING ITEMS HAVE BEEN FORWARDED TO THE 2014 APRIL 28 REGULAR MEETING OF COUNCIL:

CONSENT:

ATTAINABLE HOMES CALGARY CORPORATION - HOME OWNERSHIP BUSINESS
CYCLE CONTROLS AUDIT, AC2014-0294

INTEGRATED RISK MANAGEMENT AUDIT, AC2014-0295

2013 ANNUAL INVESTMENT REPORT, AC2014-0313

2013 CITY OF CALGARY ANNUAL REPORT, AC2014-0320

2013 EXTERNAL AUDITOR'S REPORT, AC2014-0327

CITY AUDITOR'S OFFICE 1ST QUARTER 2014 REPORT, AC2014-0296

The next Regular Meeting of the Audit Committee has been scheduled to be held on 2014 May 15 at 9:30 AM.