

I. STATUS OF AUDIT COMMITTEE 2015 WORK PLAN

This Report provides the original 2015 Work Plan as approved by Audit Committee in November 2014, the items added in 2015 and the status of each item. The items are arranged by Audit Committee meeting date.

AUDIT COMMITTEE 2015 WORK PLAN		
Meeting Date	Report	Accountability
JAN. 22, 2015	<ol style="list-style-type: none"> 1. External Auditor 2013 Management Letter Update 2. Employee Code of Conduct Annual Report 3. Audit Committee Monthly Status Report 4. City Auditor's Office 4th Quarter 2014 Recommendation Follow-Up Status Report 5. Audit Forum – verbal report – In Camera 6. External Auditor – verbal report – In Camera 7. City Auditor – verbal report – In Camera 8. CFO – verbal report – In Camera 9. Chair of Audit Committee – verbal report, In Camera 	AC2015-0161 AC2015-0093 AC2015-0162 AC2015-0148 - added AC2015-0155 AC2015-0157 AC2015-0147 AC2015-0159 AC2015-0160
FEB. 19, 2015	<ol style="list-style-type: none"> 1. 2014 Corporate Risk Report 2. City Auditor's Office 2014 Annual Report 3. 2014 Whistleblower Report 4. Audit Committee 2014 Annual Status Report 5. Audit Committee Monthly Status Report 6. Audit Forum – verbal report – In Camera 7. External Auditor – verbal report – In Camera 8. City Auditor – verbal report – In Camera 9. CFO – verbal report – In Camera 10. Chair of Audit Committee – verbal report – In Camera <p>-----</p> <p>City Auditor's Office Reports</p> <ol style="list-style-type: none"> 11. Virtual Desktop Information Technology 	AC2015-0191 AC2015-0225 AC2015-0226 AC2015-0217 AC2015-0216 AC2015-0211 AC2015-0212 AC2015-0206 AC2015-0213 AC2015-0214 ----- AC2015-0205
MAR. 12, 2015	<ol style="list-style-type: none"> 1. Audit Committee Narrative for The City's 2014 Annual Report 2. Audit Committee Monthly Status Report 3. Legal Compliance Annual Report 4. The City of Calgary Insurance Coverage Annual Report – In Camera 5. Selection of Special Studies and Performance Audits for 2015 – In Camera 6. Audit Forum – verbal report – In Camera 7. External Auditor – verbal report – In Camera 	AC2015-0290 AC2015-0291 AC2015-0268 AC2015-0268 Deferred to April AC2015-0285 AC2015-0286

	<p>8. City Auditor – verbal report – In Camera 9. CFO – verbal report – In Camera 10. Chair of Audit Committee – verbal report – In Camera</p> <p>-----</p> <p>City Auditor's Office Reports</p> <p>11. Sewer Capacity Management Processes Audit</p>	<p>AC2015-0278 AC2015-0287 AC2015-0288</p> <p>-----</p> <p>AC2015-0146</p>
APR. 23, 2015	<p>1. 2014 Annual Investment Report 2. Control Environment Assessment and Management Representations 3. City of Calgary 2014 Annual Report 4. External Auditor's 2014 Report 5. Audit Committee 1st Quarter 2015 Status Report 6. City Auditor's Office 1st Quarter 2015 Status Report</p> <p>7. Presentation Requests for Civic Entities – In Camera - added 8. Selection of Special Studies and Performance Audits – In Camera 9. Audit Forum – verbal report – In Camera 10. External Auditor – verbal report – In Camera 11. City Auditor – verbal report – In Camera 12. CFO – verbal report – In Camera 13. Chair of Audit Committee – verbal report – In Camera</p>	<p>AC2015-0343 AC2015-0345 AC2015-0344 AC2015-0375 AC2015-0369 AC2015-0368</p> <p>AC2015-0376 - added AC2015-0370 AC2015-0279 AC2015-0372 AC2015-0279 AC2015-0373 AC2015-0374</p>
MAY 21, 2015	<p>1. Calgary Public Library Board Finance and Personnel Committee Annual Report 2. Calgary Parking Authority Audit Committee Annual Report 3. Access Calgary Performance Audit – Management Update on Recommendations-added 4. External Auditor's Annual Independence Letter 5. IT Risk Management Annual Update 6. Audit Committee Monthly Status Report</p> <p>7. Audit Forum – verbal report – In Camera 8. External Auditor – verbal report – In Camera 9. The City Auditor – verbal report – In Camera 10. CFO – verbal report – In Camera 11. Chair, Audit Committee - verbal report- In Camera</p> <p>-----</p> <p>City Auditor's Office Reports</p> <p>12. Roads Business Unit Vehicle Equipment Management Audit</p>	<p>AC2015-0443 AC2015-0461 AC2015-0380 – added AC2015-0465 – added AC2015-0438 AC2015-0454</p> <p>AC2015-0455 AC2015-0457 AC2015-0280 AC2015-0456 AC2015-0458</p> <p>-----</p> <p>AC2015-0450</p>

JUNE 18, 2015	<ol style="list-style-type: none"> 1. Calgary Police Commission Finance & Audit Committee Annual Report 2. Calgary Housing Company Audit and Risk Management Committee Annual Report 3. Audit Committee Monthly Status Report 4. External Auditor 2014 Management Letter 5. Review of Executive Assistant Position – In Camera 6. Status of Third Party Organizations Operating Not-for-Profit Facilities on City of Calgary-Owned Land – In Camera 7. City Auditor's Office – Budget Adjustments – In Camera 8. Audit Forum – verbal report – In Camera 9. External Auditor – verbal report – In Camera 10. City Auditor – verbal report – In Camera 11. CFO – verbal report – In Camera 12. Chair of Audit Committee – verbal report – In Camera 	AC2015-0530 Deferred to Oct. AC2015-0519 AC2015-0529 No Longer Required Deferred to Oct. AC2015-0525 – added AC2015-0520 AC2015-0521 AC2015-0522 AC2015-0523 AC2015-0524
JULY 16, 2015	<ol style="list-style-type: none"> 1. ENMAX Audit and Finance Committee Annual Report 2. Attainable Homes Calgary Corporation 3. External Auditor 2014 Performance Assessment – In Camera 4. Integrated Risk Management Model Update 5. Audit Committee 2nd Quarter 2015 Status Report 6. City Auditor's 2nd Quarter 2015 Status Report 7. Civic Partner Audit Review – In Camera 8. Audit Forum – verbal report – In Camera 9. External Auditor – verbal report – In Camera 10. City Auditor – verbal report – In Camera 11. CFO – verbal report – In Camera 12. Chair of Audit Committee – verbal report – In Camera 13. City Auditor's Office – Budget Adjustments – In Camera <p>-----</p> <p>City Auditor's Office Reports</p> <ol style="list-style-type: none"> 13. Contract Procurement – Request for Tenders Process Efficiency Audit 14. Transportation Planning Audit Project Prioritization 15. Corporate Ethics Assessment Audit 	Deferred to Oct. AC2015-0627 Deferred to Sept. AC2015-0451 AC2015-0616 AC2015-0559 AC2015-0572 AC2015-0617 AC2015-0618 AC2015-0562 AC2015-0619 AC2015-0620 AC2015-0525 – tabled item added ----- AC2015-0558 AC2015-0561 AC2015-0560
AUG. 2015	NO MEETING	
SEPT. 10, 2015	<ol style="list-style-type: none"> 1. Calgary Convention Centre Authority – Audit Committee Annual Report 2. Calgary Municipal Land Corporation Audit Committee Report 3. City Auditor's Office Budget Update 2015 	AC2015-0709 Deferred To October No longer required

	4. Audit Committee Monthly Status Report 5. External Auditor 2014 Performance Assessment – In Camera 6. Audit Committee Annual (2014/2015) Self Assessment – In Camera 7. Audit Forum – verbal report – In Camera 8. External Auditor – verbal report – In Camera 9. City Auditor – verbal report – In Camera 10. CFO – verbal report – In Camera 11. Chair, Audit Committee – verbal report – In Camera City Auditor's Office Reports 12. Exempt Employee Time Reporting Audit	AC2015-0706 AC2015-0705 Deferred to October AC2015-0680 AC2015-0682 AC2015-0683 AC2015-0684 AC2015-0685 AC2015-0708
OCT. 15, 2015	1. ENMAX Audit and Finance Committee Annual Report 2. Calgary Housing Company Audit and Risk Management Committee Annual Report 3. Calgary Municipal Land Corporation Audit Committee Report 4. Audit Committee 3 rd Quarter 2015 Status Report 5. City Auditor's 3 rd Quarter 2015 Status Report 6. External Auditor 2015 Fiscal Year Audit Plan and 2014 Fees Report 7. Audit Committee Annual (2014/2015) Self Assessment – In Camera 8. Status of Third Party Organizations Operating Not-for-Profit Facilities on City of Calgary-Owned Land – In Camera 9. Audit Forum – verbal report – In Camera 10. External Auditor – verbal report – In Camera 11. City Auditor – verbal report – In Camera 12. CFO – verbal report – In Camera 13. Chair of Audit Committee – verbal report – In Camera City Auditor's Office Reports 14. New Calgary Central Library Audit 15. Calgary Housing Company Asset Management Audit	AC2015-0721 AC2015-0723 Deferred to November AC2015-0760 AC2015-0763 AC2015-0766 Deferred to November Deferred to November AC2015-0716 AC2015-0717 AC2015-0718 AC2015-0719 AC2015-0720 AC2015-0761 AC2015-0762
NOV. 12, 2015	1. Election of Chair and Vice-chair – verbal report 2. Election of Audit Sub-committee on Personnel membership – verbal report 3. Audit Committee orientation 4. Audit Committee Monthly Status Report 5. Calgary Municipal Land Corporation Audit Committee Report 6. Audit Committee Annual (2014/2015) Self Assessment – In Camera	City Clerk's Not Required Executive Assistant to Audit Committee AC2015-0872 AC2015-0722 AC2015-0744

	7. Ethics Program Assessment Follow-Up Report – Added	AC2015-0891
	8. Status of Third Party Organizations Operating Not-For-Profit Facilities on City of Calgary-Owned Land – In Camera 9. Audit forum – verbal report – in camera 10. External auditor – verbal report – in camera 11. City auditor – verbal report – in camera 12. CFO – verbal report – in camera 13. Chair of Audit Committee – verbal report – in camera	AC2015-0899 AC2015-0873 ac2015-0874 ac2015-0875 ac2015-0876 ac2015-0877
	City auditor's office reports	
	14. Freedom of Information and Protection of Privacy Access Request Process Audit	AC2015-0892
DEC. 10, 2015	1. 2015 Corporate Risk Report 2. City Auditor's Office 2016 Annual Audit Plan 3. Audit Committee Monthly Status Report - Added 4. Audit Committee 2016 Work Plan 5. Audit Forum – verbal report – In Camera 6. External Auditor – verbal report – In Camera 7. City Auditor – verbal report – In Camera 8. CFO – verbal report – In Camera 9. Chair of Audit Committee – verbal report – In Camera	Deferred to January 2016 AC2015-0951 AC2015-0879 AC2015-0878 AC2015-0927 AC2015-0928 AC2015-0929 AC2015-0930 AC2015-0931

II. STATUS OF AUDIT COMMITTEE BUDGET

The Audit Committee Bylaw 48M2012 provides for the Committee to develop a budget and recommend it to Council as part of The City's budget process. The Committee's operating budget for 2015 was approved by Council in November 2014 as part of the four year budget cycle.

The Audit Committee's 2015 total operating budget is \$743,917.

	Amounts
Budget	\$743,917
Actual	\$619,518
Variance	\$124,399

\$124,399 under budget for professional consultant fees not used in 2015.

III. APPROVAL OF AUDIT AND NON-AUDIT SERVICES

The Audit Committee Bylaw states that the Audit Committee:

“pre-approves all audit and non-audit services performed by the External Auditor. However, the Audit Committee Chair can pre-approve additional audit or non-audit services, performed by the External Auditor, up to \$25,000 total annually. Any approvals by the Chair will be reported to the Audit Committee as part of the Audit Committee Quarterly Status Report.”

Schedule “B”, section 1(b).

There were no approvals in this category by the Audit Committee Chair in 2015.

IV. OTHER STATUS INFORMATION**A) Autonomous Civic Entities**

In accordance with Schedule ‘A’, Section 1 i) of Bylaw 48M2012, Audit Committee Bylaw, the Audit Committee coordinates its governance responsibility with the audit committees of The City’s major autonomous bodies. As determined by the Audit Committee, the following entities made their annual presentations to the Audit Committee in 2015:

Calgary Public Library, AC2015-0443
Calgary Parking Authority, AC2015-0461
Calgary Police Commission, AC2015-0530
Calgary Housing Company, AC2015-0723
Calgary Convention Centre Authority, AC2015-0709
Attainable Homes Calgary Corporation, AC2015-0627
Calgary Municipal Land Corporation, AC2015-0722
ENMAX Corporation, AC2015-0721

B) City Auditor’s Office Reports

In accordance with Bylaw 30M2004, the City Auditor Bylaw, the Audit Committee oversees and ensures the accountability of the City Auditor on behalf of Council. The Audit Committee received and reviewed the following reports and audits from the City Auditor’s Office in 2015:

City Auditor’s Office 4th Quarter 2014 Recommendation Follow-up Status Report, AC2015-0148
Virtual Desktop Information Technology, AC2015-0205
City Auditor’s Office 2014 Annual Report, AC2015-0225
Whistle-Blower Program – 2014 Annual Report, AC2015-0226
Sewer Capacity Management Processes Audit, AC2015-0146
City Auditor’s Office 1st Quarter 2015 Report, AC2015-0368
Roads Business Unit Vehicle Equipment Management Audit, AC2015-0450
City Auditor’s Office – Budget Adjustments, AC2015-0525
Ethics Program Assessment, AC2015-0560

Contract Procurement – Request for Tenders Process Efficiency
Audit, AC2015-0558
Transportation Planning Audit – Project Prioritization, AC2015-0561
City Auditor's Office 2nd Quarter 2015 Report, AC2015-0559
Exempt Employee Time Reporting Audit, AC2015-0708
New Calgary Central Library Audit, AC2015-0761
Calgary Housing Company Asset Management Audit, AC2015-0762
City Auditor's Office 3rd Quarter 2015 Report, AC2015-0763
Freedom of Information and Protection of Privacy Access Request Process
Audit, AC2015-0892
City Auditor's Office 2016 Annual Audit Plan, AC2015-0951

C) Risk Management

The Audit Committee maintained its focus on corporate risk management in 2015. In accordance with Schedule 'A', the Audit Committee Terms of Reference, Audit Committee Bylaw 48M2012, the following reports, pertaining to risk, were reviewed by the Audit Committee:

City Manager's Annual Risk Report, AC2015-0191
City Employee Code of Conduct – Annual Report, AC2015-0093
2015 Law Department Legal Compliance, Claims and Risk Management
Report, AC2015-0268
Whistle-Blower Program – 2014 Annual Report, AC2015-0226
Control Environment Assessment and Management Representations
Update, AC2015-0345
2014 Annual Investment Report, AC2015-0343
Annual Update – Information Technology Risk Management, AC2015-0438
Integrated Risk Management Model Update, AC2015-0451
Civic Partner Audit Report – In Camera, AC2015-0572
Status of Community Associations and Social Recreation Organizations on City-
Owned Land, AC2015-0899