

I. STATUS OF AUDIT COMMITTEE 2014 WORK PLAN

This provides the original Work Plan as approved by Audit Committee in December 2013, the items added in 2014 and the status of each item. The items are arranged by Audit Committee meeting date.

AUDIT COMMITTEE 2014 WORK PLAN		
Meeting Date	Report	Accountability
JAN 23, 2014	1. External Auditor 2012 Management Letter Update 2. Employee Code of Conduct Annual Report 3. IT Risk Management Annual Update 4. 2013 City Manager's Risk Report – In –Camera 5. Audit Committee Monthly Status Report 6. Audit Committee 4th Quarter 2013 Status Report 7. City Auditor's 4th Quarter 2013 Status Report 8. 2012 Actual External Audit Fees Report 9. External Auditor – verbal report – In Camera 10. City Auditor – verbal report – In Camera 11. Whistle Blower – verbal report – In Camera 12. CFO – verbal report – In Camera	AC2014-0123 Deferred to May Deferred to February AC2014-0060 AC2014-0111 Deferred to February AC2014-0087 AC2014-0124 AC2014-0110 AC2014-0130 AC2014-0126 VR2014-0017 - added
	City Auditor's Office Reports 13. Payroll review and Approval Process – Part 2 14. Facility Utilization Audit	AC2014-0085 AC2014-0086
FEB 20, 2014	1. Legal Compliance Annual Report 2. IT Risk Management Annual Update 3. City Auditor's 2013 Annual Report 4. 2013 Whistleblower Report 5. Audit Committee 4 th Quarter Status Report 6. Audit Committee 2013 Annual Status Report 7. Audit Committee Monthly Status Report 8. Whistleblower Policy – verbal report – In Camera 9. External Auditor – verbal report – In Camera 10. City Auditor – verbal report – In Camera 11. CFO – verbal report – In Camera	Deferred to March AC2014-0161 AC2014-0164 AC2014-0165 AC2014-0180 AC2014-0181 AC2014-0182 – added AC2014-0179 – added AC2014-0177 AC2014-0163 AC2014-0178 – added
	City Auditor's Office Reports 12. Virtual Server Security Audit	AC2014-0162
MAR 20, 2014	1. Integrated Risk Management Model Update 2. Audit Committee Narrative for The City's 2013 Annual Report 3. Audit Committee Monthly Status Report	Deferred to April AC2014-0270 AC2014-0271

	<p>4. Selection of Special Studies and Performance Audits for 2014</p> <p>5. Legal Compliance Annual Report</p> <p>6. The City of Calgary Insurance Coverage Annual Report – In Camera</p> <p>7. Whistleblower Policy Communication Report</p> <p>8. Access Calgary Performance Audit – In Camera</p> <p>9. Whistleblower Policy – In Camera</p> <p>10. External Auditor – verbal report – In Camera</p> <p>11. City Auditor – verbal report – In Camera</p> <p>12. CFO – verbal report – In Camera</p> <p>13. Chair of Audit Committee – verbal report – In Camera</p> <p>-----</p> <p>City Auditor's Office Reports</p> <p>When available</p>	<p>Deferred to April</p> <p>AC2014-0231</p> <p>AC2014-0231</p> <p>AC2014-0269 - added</p> <p>AC2014-0242 - added</p> <p>AC2014-0265 - added</p> <p>(VR2014-0040)</p> <p>AC2014-0264</p> <p>AC2014-0266</p> <p>AC2014-0268 – added</p> <p>AC2014-0267 – added</p> <p>-----</p> <p>City Auditor</p>
APR 17, 2014	<p>1. 2013 Annual Investment Report</p> <p>2. Control Environment Assessment and Management Representations</p> <p>3. City of Calgary 2013 Annual Report</p> <p>4. Integrated Risk Management Model Update</p> <p>5. External Auditor's 2013 Report</p> <p>6. Audit Committee 1st Quarter 2013 Status Report</p> <p>7. City Auditor's 1st Quarter 2013 Status Report</p> <p>8. Selection of Special Studies and Performance Audits for 2014 – verbal report – In Camera</p> <p>9. Audit Forum – verbal report – In Camera</p> <p>10. External Auditor – verbal report – In Camera</p> <p>11. City Auditor – verbal report – In Camera</p> <p>12. CFO – verbal report – In Camera</p> <p>13. Chair of Audit Committee – verbal report – In Camera</p> <p>-----</p> <p>City Auditor's Office Reports</p> <p>1. Attainable Homes Calgary Corporation – Home Ownership Business Cycle Controls Audit</p> <p>2. Integrated Risk Management Audit</p>	<p>AC2014-0313</p> <p>AC2014-0319</p> <p>AC2014-0320</p> <p>Deferred to May</p> <p>AC2014-0327</p> <p>AC2014-0337</p> <p>AC2014-0296</p> <p>AC2014-0328</p> <p>AC2014-0336 – added</p> <p>AC2014-0329</p> <p>AC2014-0330</p> <p>AC2014-0331– added</p> <p>AC2014-0332 – added</p> <p>-----</p> <p>AC2014-0294</p> <p>AC2014-0295</p>
MAY 15, 2014	<p>1. Calgary Public Library Board Finance and Personnel Committee Annual Report</p> <p>2. Calgary Parking Authority Audit Committee Annual Report</p> <p>3. Employee Code of Conduct</p> <p>4. Integrated Risk Management Model Update</p> <p>5. Audit Committee Monthly Status Report</p> <p>6. Audit Forum – verbal report – In Camera</p> <p>7. External Auditor – verbal report – In Camera</p> <p>8. The City Auditor – verbal report – In Camera</p> <p>9. CFO – verbal report – In Camera</p>	<p>AC2014-0409</p> <p>AC2014-0429</p> <p>AC2014-0382</p> <p>AC2014-0143</p> <p>AC2014-0419 - added</p> <p>AC2014-0420</p> <p>AC2014-0330</p> <p>AC2014-0421 - added</p>

	<p>10. Chair, Audit Committee -verbal report- In Camera</p> <p>-----</p> <p>City Auditor's Office Reports</p> <p>When available</p>	<p>AC2014-0430 - added</p> <p>-----</p> <p>City Auditor</p>
JUN 19, 2014	<p>1. Calgary Municipal Land Corporation Audit Committee Report</p> <p>2. Calgary Police Commission Finance & Audit Committee Annual Report</p> <p>3. Calgary Housing Company Audit and Risk Management Committee Annual Report</p> <p>4. Audit Committee Monthly Status Report</p> <p>5. External Auditor 2013 Management Letter</p> <p>6. Status of Third Party Organizations Operating Not-for-Profit Facilities on City of Calgary-Owned Land – In Camera</p> <p>7. Audit Forum – verbal report – In Camera</p> <p>8. External Auditor – verbal report – In Camera</p> <p>9. City Auditor – verbal report – In Camera</p> <p>10. CFO – verbal report – In Camera</p> <p>11. Chair of Audit Committee – verbal report – In Camera</p> <p>-----</p> <p>City Auditor's Office Reports</p> <p>When available</p>	<p>Deferred to Sept.</p> <p>AC2014-0537</p> <p>AC2014-0536</p> <p>AC2014-0531</p> <p>AC2014-5033</p> <p>AC2014-0432</p> <p>AC2014-0526 - added</p> <p>AC2014-0527</p> <p>AC2014-0528</p> <p>AC2014-0529 - added</p> <p>AC2014-0530 - added</p> <p>-----</p> <p>City Auditor</p>
JUL 17, 2014	<p>1. ENMAX Audit and Finance Committee Annual Report</p> <p>2. Calgary Convention Centre Authority – Audit Committee Annual Report</p> <p>3. Attainable Homes Calgary Corporation</p> <p>4. External Auditor 2013 Performance Assessment</p> <p>5. Audit Committee 2nd Quarter 2014 Status Report</p> <p>6. City Auditor's 2nd Quarter 2014 Status Report</p> <p>7. Civic Partner Audit Review – In Camera</p> <p>8. Audit Forum – verbal report – In Camera</p> <p>9. External Auditor – verbal report – In Camera</p> <p>10. City Auditor – verbal report – In Camera</p> <p>11. CFO – verbal report – In Camera</p> <p>12. Chair of Audit Committee – verbal report – In Camera</p> <p>-----</p> <p>City Auditor's Office Reports</p> <p>When available</p>	<p>AC2014-0589</p> <p>Deferred to Sept.</p> <p>AC2014-0599</p> <p>Deferred to Sept.</p> <p>AC2014-0600</p> <p>AC2014-0586</p> <p>AC2014-0503 - added</p> <p>AC2014-0593 - added</p> <p>AC2014-0594</p> <p>AC2014-0587</p> <p>AC2014-0595 – added</p> <p>AC2014-0596 – added</p> <p>-----</p> <p>City Auditor</p>
AUGUST 2014	NO MEETING	

SEPT 11, 2014	<ol style="list-style-type: none"> 1. Calgary Convention Centre Authority – Audit Committee Annual Report 2. Calgary Municipal Land Corporation Audit Committee Report 3. External Auditor 2013 Performance Assessment – In Camera 4. Audit Committee Annual (2013/2014) Self Assessment 5. City Auditor's Office Budget Update 2014 6. Audit Committee Monthly Status Report 7. Review of Audit Committee EA Position 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, Audit Committee – verbal report – In Camera <hr/> <p>City Auditor's Office Reports</p> <ol style="list-style-type: none"> 13. Flood Recovery Expenditure Audit 	AC2014-0722 AC2014-0730 AC2014-0728 Deferred to October AC2014-0710 AC2014-0727 Deferred to 2015 AC2014-0723 - added AC2014-0724 AC2014-0712 AC2014-0725 - added AC2014-0726 – added
OCT 9, 2014	<ol style="list-style-type: none"> 1. Audit Committee Annual (2013/2014) Self Assessment 2. Audit Committee 3rd Quarter 2014 Status Report 3. City Auditor's 3rd Quarter 2014 Status Report 4. External Auditor 2014 Fiscal Year Audit Plan 5. External Auditor 2013 Fees Report 6. Engagement of External Auditor Deloitte LLP for Public Private Partnership (P3) Consulting Work 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 of Audit Committee – verbal report – In Camera <hr/> <p>City Auditor's Office Reports</p> <p>When available</p>	Deferred to November AC2014-0813 AC2014-0805 AC2014-0818 AC2014-0818 - added AC2014-0733 - added AC2014-0814 - added AC2014-0815 AC2014-0806 AC2014-0816 - added AC2014-0817 – added
NOV 6, 2014	<ol style="list-style-type: none"> 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. City Auditor's Office 2015 Annual Audit Plan 6. Audit Committee 2015 Work Plan 7. 2014 City Manager's Corporate Risk Report – In Camera 	AC2014-0899 AC2014-0900 Deferred to January AC2014-0897 AC2014-0880 AC2014-0896 Deferred to February

	8. Audit Committee (2013/2014) Self-Assessment 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	AC2014-0902 AC2014-0892 AC2014-0893 AC2014-0894 AC2014-0901 AC2014-0895
	City Auditor's Office Reports 14. Procurement Response under the State of Local Emergency Audit	AC2014-0878
DEC 2014	NO MEETING	

II. STATUS OF AUDIT COMMITTEE BUDGET

The Audit Committee Bylaw 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 2013 and 2014 was approved by Council in November 2011.

The Committee's 2014 total operating budget was \$731,917.

For the year ending December 31, 2014, the budget status is as follows:

	Amounts
Budget	\$731,917
<i>Actual</i>	\$464,769
Variance	\$267,148

Variances of more than \$10,000 from the budget lines items:

1. \$260,010 under budget for external consultant fees.

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 have been no approvals by the Audit Committee Chair.

IV. OTHER STATUS INFORMATION

A) Autonomous Civic Entities

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 presentations to the Audit Committee in 2014:

- Calgary Public Library
- Calgary Parking Authority
- Calgary Police Commission
- Calgary Housing Company
- Calgary Convention Centre Authority
- Attainable Homes Calgary Corporation
- Calgary Municipal Land Corporation
- ENMAX Corporation

B) City Auditor's Office Reports

The Audit Committee received and reviewed the following reports and audits from the City Auditor's Office in 2014:

- City Auditor's 4th Quarter 2013 Status Report
- Payroll Review and Approval Process – Part 2 Report
- City Auditor's 2013 Annual Report
- 2013 Whistleblower Report
- Virtual Server Security Audit
- Quality Assessment Report
- Whistleblower Policy Communication Report
- Whistleblower Policy Report
- City Auditor's 1st Quarter 2014 Status Report
- Attainable Homes Calgary Corporation – Home Ownership Business Cycle Controls Report
- Integrated Risk Management Audit
- City Auditor's 2nd Quarter 2014 Status Report
- City Auditor's Office Budget Update 2014
- Flood Recovery Expenditure Audit
- City Auditor's 3rd Quarter 2014 Status Report
- City Auditor's Office 2015 Annual Audit Plan
- Procurement Response under the State of Local Emergency Audit

C) City Auditor's Office Bylaw and Charter

On December 12, 2013 Audit Committee accepted the City Auditor's Report to change the City Auditor's Office Bylaw and replace the City Auditor's Model with a Charter. That new Bylaw and Charter took effect on January 27, 2014 when Council gave three readings to the Bylaw.

D) Risk Management

The Audit Committee maintained its focus on corporate risk management in 2014. The following reports, pertaining to risk, were reviewed by the Audit Committee:

2013 City Manager's Risk Report, AC2014-0060
Integrated Risk Management Model Update, AC2014-0143
IT Risk Management Annual Update, AC2014-0161
2013 Whistleblower Report, AC2014-0165
Legal Compliance Annual Report, AC2014-0231
The City of Calgary Insurance Coverage Annual Report, AC2014-0231
2013 Annual Investment Report, AC2014-0313
Control Environment Assessments and Management Representations, AC2014-0319
Employee Code of Conduct Report, AC2014-0382
Status of Third Party Organizations Operating Not-For-Profit Facilities on City of Calgary Owned Land, AC2014-0432
Civic Partner Audit Review, AC2014-0503
Engagement of External Auditor Deloitte LLP for Public Private Partnership (P3) Consulting Work, AC2014-0733

E) Outstanding Motions and Directions

These are the outstanding motions and directions for the Audit Committee from 2014:

1. Audit Committee Orientation – due November 6, 2014, deferred and completed on January 22, 2015;
2. 2014 Corporate Risk Report – due November 6, 2014, deferred to February 2015; and
3. Recommendation that Attainable Homes Calgary Corporation presentation to the Audit Committee as contained in Recommendation 1 of Report AC2014-0814, deferred to the Regular Meeting of Audit Committee no later than Q1 of 2015.