

AUDIT COMMITTEE 2024 WORK PLAN As at December 31, 2024

Note: **Bolding** indicates a change from original Work Plan

AGENDA DATE	REPORTS	ACCOUNTABILITY	NOTES AND REPORT NO.
JANUARY 18 9:30 am	External Auditor 2022 Management Letter Update	External Auditor	AC2024-0082
	Chief Administrative Officer's Principal Corporate Risk Update (Verbal)	Chief Administrative Officer	AC2024-0093
	2023 Year-End Principal Corporate Risk Report	CFO/General Manager Corporate Planning and Financial Services	AC2024-0038
	City Auditor's Office 4 th Quarter 2023 Report	City Auditor	AC2024-0060
	<u>CLOSED MEETING ITEMS</u>		
	Audit Forum (Verbal)	Committee and CFO	AC2024-0035
	External Auditor (Verbal)	External Auditor	AC2024-0034
	City Auditor (Verbal)	City Auditor	AC2024-0036
	<u>CITY AUDITOR'S OFFICE AUDIT REPORTS</u>		
	Cloud Vendor and Solutions Management Audit	City Auditor	AC2024-0104
FEBRUARY 15 1:00 pm	<u>ITEMS FROM OFFICERS, ADMINISTRATION AND COMMITTEES</u>		
	Audit Committee 2023 Year-End Report	Executive Advisor to Audit	AC2024-0148
	Investment Governance Update	CFO/General Manager, Corporate Planning and Financial Services	Deferred to April Meeting
	Law 2023 Annual Report	City Solicitor/General Counsel	Deferred to March Meeting
	Corporate Risk Appetite and Tolerance Update	CFO/General Manager Corporate Planning and Financial Services	Deferred to June Meeting

	City Auditor's Office 2023 Annual Report	City Auditor	AC2024-0151 Brought fwd from March meeting.
	<u>CLOSED MEETING ITEMS</u>		
	Audit Forum (Verbal)	Committee and CFO	AC2024-0166
	External Auditor (Verbal)	External Auditor	AC2024-0167
	City Auditor (Verbal)	City Auditor	AC2024-0168
	City Auditor 2023 Performance Evaluation	Chair, Audit Committee	AC2024-0195
	External Auditor – Update on 2023 External Audit	External Auditor	Added AC2024-0165
	<u>CITY AUDITOR'S OFFICE AUDIT REPORTS</u>		
	Downtown Calgary Development Incentive Program Audit. (Confidential)	City Auditor	AC2024-0238
MARCH 14 9:30 am	<u>ITEMS FROM OFFICERS, ADMINISTRATION AND COMMITTEES</u>		
	Code of Conduct Report	General Manager, People, Innovation & Collaboration Services	AC2024-0292
	Speaking Up Project	General Manager, People, Innovation & Collaboration Services	Part of Code of Conduct Report AC2024-0292
	City Auditor's Office 2023 Annual Report	City Auditor	Brought forward to February 15 meeting
	Law 2023 Annual Report	City Solicitor/General Counsel	AC2024-0236 Deferred from February meeting
	<u>CLOSED MEETING ITEMS</u>		
	Confidential Progress Update on 2023 Annual Financial Report (Verbal)	CFO/General Manager Corporate Planning and Financial Services	AC2024-0336

	Audit Forum (Verbal)	Committee and CFO	AC2024-0283
	External Auditor (Verbal)	External Auditor	AC2024-0284
	City Auditor (Verbal)	City Auditor	AC2024-0285
	External Auditor – Approval of Additional Services and Fees for 2023 Audit	External Auditor	Added – AC2024-0359
	<u>CITY AUDITOR’S OFFICE AUDIT REPORTS</u>		
	To be added when available.	City Auditor	
APRIL 18 9:30 am	<u>ITEMS FROM OFFICERS, ADMINISTRATION AND COMMITTEES</u>		
	The City of Calgary 2023 Annual Investment Report	CFO/General Manager Corporate Planning and Financial Services	AC2024-0460
	Investment Governance Report	CFO/General Manager Corporate Planning and Financial Services	Deferred to June 13
	The City of Calgary 2023 Annual Financial Report	CFO/General Manager Corporate Planning and Financial Services	AC2024-0438
	External Auditor 2023 Year-End Report	External Auditor	AC2024-0479
	City Auditor’s Office 1 st Quarter 2024 Report	City Auditor	AC2024-0489
	ENMAX Corporation 2023 Annual Report	ENMAX	BF from July mtg AC2024-0414
	Whistleblower Program Internal Benchmarking Report	City Auditor	Added AC2024-0511
	<u>CLOSED MEETING ITEMS</u>		
	Audit Forum (Verbal)	Audit Committee and CFO	AC2024-0480
	External Auditor (Verbal)	External Auditor	AC2024-0481
	City Auditor (Verbal)	City Auditor	AC2024-0482
	<u>CITY AUDITOR’S OFFICE AUDIT REPORTS</u>		
	Safety Management Audit	City Auditor	AC2024-0488

MAY 23 9:30 am This Meeting was added to the Council Calendar in order to deal with the City Auditor's Office Audits	<p align="center"><u>ITEMS FROM OFFICERS, ADMINISTRATION AND COMMITTEES</u></p> <p align="center">None</p>		
	<p align="center"><u>CLOSED MEETING ITEMS</u></p> <p>Audit Forum (Verbal)</p> <p>External Auditor (Verbal)</p> <p>City Auditor (Verbal)</p>	<p>Committee and CFO</p> <p>External Auditor</p> <p>City Auditor</p>	<p>All items added:</p> <p>AC2024-0636</p> <p>AC2024-0637</p> <p>AC2024-0638</p>
	<p align="center"><u>CITY AUDITOR'S OFFICE AUDIT REPORTS</u></p> <p>Endpoint Management Continuous Auditing Project</p> <p>Financial Reserves Audit</p> <p>Streetlights Maintenance and Repair Operations Audit</p>	<p>City Auditor</p> <p>City Auditor</p> <p>City Auditor</p>	<p>All items added:</p> <p>AC2024-0630 (Closed Meeting)</p> <p>AC2024-0569</p> <p>AC2024-0622</p>
JUNE 13 9:30 am	<p align="center"><u>ITEMS FROM OFFICERS, ADMINISTRATION AND COMMITTEES</u></p> <p>External Auditor 2023 Management Letter</p> <p>2023 Civic Partner Audit Report</p> <p>Calgary Municipal Land Corporation Annual Report</p> <p>Tourism Calgary</p> <p>Corporate Risk Appetite and Tolerance Update</p> <p>Investment Governance Review Report</p> <p>Proposed Amendments to Audit Committee Bylaw 33M2020 and City Auditor Bylaw 30M2004</p>	<p>External Auditor</p> <p>General Manager, Community Services</p> <p>CMLC</p> <p>Tourism Calgary</p> <p>CFO/General Manager Corporate Planning and Financial Services</p> <p>CFO/General Manager Corporate Planning and Financial Services</p> <p>Executive Advisor to Audit and City Auditor</p>	<p>AC2024-0536</p> <p>AC2024-0282</p> <p>AC2024-0436</p> <p>Deferred to 2025</p> <p>Deferred to October 17</p> <p>AC2024-0459 Deferred from April Meeting</p> <p>AC2024-0182 Added</p>
	<p align="center"><u>CLOSED MEETING ITEMS</u></p> <p>Audit Forum (Verbal)</p>	<p>Audit Committee and CFO</p>	<p>AC2024-0538</p>

	External Auditor (Verbal)	External Auditor	AC2024-0537
	City Auditor (Verbal)	City Auditor	AC2024-0539
	<u>CITY AUDITOR'S OFFICE AUDIT REPORTS</u>		
	Utilities Delivery's Utilization of the Program and Project Management System (P2M) Audit	City Auditor	AC2024-0707
	Supplier Billing Contract Compliance Continuous Auditing Project	City Auditor	AC2024-0708
JULY 25 9:30 am	<u>ITEMS FROM OFFICERS, ADMINISTRATION AND COMMITTEES</u>		
	Chief Administrative Officer's Principal Corporate Risk Update (Verbal)	Chief Administrative Officer	AC2024-0863
	2024 Mid-Year Principal Corporate Risk Report with Information Technology	CFO/General Manager, Corporate Planning and Financial Services	AC2024-0518
	City Auditor's Office 2 nd Quarter 2024 Report	City Auditor	AC2024-0896
	External Auditor 2024 Audit Service Plan and Fees	External Auditor	AC2024-0787
	ENMAX Corporation 2023 Annual Report	ENMAX	BF to April 18 Meeting
	Continuous Improvement: Adding Value, Increasing Efficiency, Enhancing Effectiveness (Elevate Calgary)	Chief Financial Officer	Deferred to 2025
	<u>CLOSED MEETING ITEMS</u>		
	City Auditor's Office 2025 Budget (Verbal)	City Auditor	AC2024-0898
	External Auditor 2023 - 2024 Performance Assessment	Chief Financial Officer and Executive Advisor to Audit	AC2024-0788
	Audit Forum (Verbal)	Audit Committee and CFO	AC2024-0789
	External Auditor (Verbal)	External Auditor	AC2024-0790
	City Auditor (Verbal)	City Auditor	AC2024-0791
	Procurement Strategy Update (Verbal)	Audit Chair	Added AC2024-0900

	<u>CITY AUDITOR'S OFFICE AUDIT REPORTS</u> Parks and Open Spaces – Contracted Mowing Services Audit	City Auditor	AC2024-0843
AUGUST	NO SCHEDULED MEETING		
SEPTEMBER 19 9:30 am	<u>ITEMS FROM OFFICERS, ADMINISTRATION AND COMMITTEES</u> Calgary Housing Company Annual Report Attainable Homes Calgary Corporation Annual Report Silvera For Seniors	Calgary Housing Company Attainable Homes Calgary Corporation Silvera for Seniors	AC2024-0969 AC2024-0968 AC2024-0970
	<u>CLOSED MEETING ITEMS</u> Audit Forum (Verbal) External Auditor (Verbal) City Auditor (Verbal)	Committee and CFO External Auditor City Auditor	AC2024-0965 AC2024-0966 AC2024-0967
	<u>CITY AUDITOR'S OFFICE AUDIT REPORTS</u> Clean Energy Improvement Program Audit Water Metering Audit	City Auditor City Auditor	AC2024-0960 AC2024-1033
OCTOBER 17 9:30 am	<u>ITEMS FROM OFFICERS, ADMINISTRATION AND COMMITTEES</u> Annual Control Environment Assessment Report Shareholder Alignment Review of Wholly-Owned Subsidiaries Update City Auditor's Office 3 rd Quarter 2024 Report	CFO/General Manager Corporate Planning and Financial Services General Manager Community Services City Auditor	AC2024-1031 Defer to December meeting AC2024-1148

	Strategic Discussion: Audit Committee 2025 Work Plan (if required - date to be determined)	Audit Committee	Not part of Agenda
	Corporate Risk Appetite and Tolerance Update	CFO/Corporate Planning and Financial Services General Manager	Deferred from June AC2024-0972
	Audit Committee Infrastructure Review Working Group Update	Executive Advisor to Audit Committee	Added AC2024-1127
	<u>CLOSED MEETING ITEMS</u>		
	Audit Forum (Verbal)	Committee and CFO	AC2024-1121
	External Auditor (Verbal)	External Auditor	AC2024-1122
	City Auditor (Verbal)	City Auditor	AC2024-1123
	<u>CITY AUDITOR'S OFFICE AUDIT REPORTS</u>		
	To be added when available	City Auditor	
NOVEMBER 19 9:30 am	<u>ITEMS FROM OFFICERS, ADMINISTRATION AND COMMITTEES</u>		
	Audit Committee Orientation (if required - not part of Agenda – date to be determined)	Chair and Executive Advisor	Not Required
	City Auditor's Office 2025 Audit Plan and Data Analytics Priority Areas of Focus	City Auditor	AC2024-1231
	Environment, Social and Governance Reporting Framework	CFO/General Manager Corporate Planning and Financial Services	Deferred to January 2025
	<u>CLOSED MEETING ITEMS</u>		
	Audit Forum (Verbal)	Audit Committee and CFO	AC2024-1228
	External Auditor (Verbal)	External Auditor	AC2024-1229
	City Auditor (Verbal)	City Auditor	AC2024-1230
	2023-2024 Audit Committee Self-Assessment Survey	Executive Advisor	AC2024-1227
	External Auditor – Approval Request for Provision of Non-Audit Services	External Auditor	Added AC2024-1253

	Audit Committee Infrastructure Review Working Group Update (Verbal)	Infrastructure Review Working Group	Added AC2024-1235
	<u>CITY AUDITOR'S OFFICE AUDIT REPORTS</u>		
	Event Centre Governance Audit	City Auditor	AC2024-1220
DECEMBER 12	<u>ITEMS FROM OFFICERS, ADMINISTRATION AND COMMITTEES</u>		
9:30 am	Audit Committee 2025 Annual Work Plan	Executive Advisor	AC2024-1277
	Shareholder Alignment Review of Wholly-Owned Subsidiaries Update	GM, Community Services	Deferred from October meeting AC2024-1166
	(Briefing) Status Update for Off-Site Levy External Audit Recommendations	Corporate Planning & Financial Services	Added AC2024-1354
	<u>CLOSED MEETING ITEMS</u>		
	Audit Forum (Verbal)	Committee and CFO	AC2024-1348
	External Auditor (Verbal)	External Auditor	AC2024-1347
	City Auditor (Verbal)	City Auditor	AC2024-1349
	<u>CITY AUDITOR'S OFFICE AUDIT REPORTS</u>		
	Accounts Receivable Data Analytics Continuous Auditing Project	City Auditor	AC2024-1287
	IT Disaster Recovery Audit	City Auditor	AC2024-1332