

AUDIT COMMITTEE 2025 WORK PLAN

AGENDA DATE	REPORTS	ACCOUNTABILITY	NOTES AND REPORT NO.
JANUARY 9 9:30 am	External Auditor 2023 Management Letter Update	External Auditor	
	Chief Administrative Officer's Principal Corporate Risk Update (Verbal)	Chief Administrative Officer	
	2024 Year-End Principal Corporate Risk Report	CFO/General Manager Corporate Planning and Financial Services	
	City Auditor's Office 4 th Quarter 2024 Report	City Auditor	
	Environment, Social and Governance Reporting Framework	CFO/General Manager Corporate Planning and Financial Services	Deferred from November 2024
	<u>CLOSED MEETING ITEMS</u>		
	Audit Forum (Verbal)	Committee and CFO	
	External Auditor (Verbal)	External Auditor	
	City Auditor (Verbal)	City Auditor	
	<u>CITY AUDITOR'S OFFICE AUDIT REPORTS</u>		
	To be added when available.	City Auditor	

FEBRUARY 13 9:30 am	<p align="center"><u>ITEMS FROM OFFICERS, ADMINISTRATION AND COMMITTEES</u></p> <p>Audit Committee 2024 Year-End Report</p> <p>City Auditor's Office 2024 Annual Report</p>	<p>Executive Advisor to Audit</p> <p>City Auditor</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>City Auditor 2024 Performance Evaluation</p>	<p>Committee and CFO</p> <p>External Auditor</p> <p>City Auditor</p> <p>Chair, Audit Committee</p>	
	<p align="center"><u>CITY AUDITOR'S OFFICE AUDIT REPORTS</u></p> <p>To be added when available.</p>	<p>City Auditor</p>	

MARCH 13 9:30 am	<u>ITEMS FROM OFFICERS, ADMINISTRATION AND COMMITTEES</u>		
	Code of Conduct Report	General Manager, People, Innovation & Collaboration Services	
	Whistleblower Program Internal Benchmarking Report	City Auditor	
	ENMAX Corporation Annual Report	ENMAX	
	<u>CLOSED MEETING ITEMS</u>		
	Confidential Progress Update on 2024 Annual Financial Report (Verbal)	CFO/General Manager Corporate Planning and Financial Services	
Audit Forum (Verbal)	Committee and CFO		
External Auditor (Verbal)	External Auditor		
City Auditor (Verbal)	City Auditor		
<u>CITY AUDITOR'S OFFICE AUDIT REPORTS</u>			
To be added when available.	City Auditor		

APRIL 17 9:30 am	<u>ITEMS FROM OFFICERS, ADMINISTRATION AND COMMITTEES</u>		
	The City of Calgary 2024 Annual Investment Report	CFO/General Manager Corporate Planning and Financial Services	
	The City of Calgary 2024 Annual Financial Report	CFO/General Manager Corporate Planning and Financial Services	
	External Auditor 2024 Year-End Report	External Auditor	
	City Auditor's Office 1 st Quarter 2025 Report	City Auditor	
	<u>CLOSED MEETING ITEMS</u>		
	Audit Forum (Verbal)	Audit Committee and CFO	
	External Auditor (Verbal)	External Auditor	
	City Auditor (Verbal)	City Auditor	
	<u>CITY AUDITOR'S OFFICE AUDIT REPORTS</u>		
To be added when available	City Auditor		

MAY 15 9:30 am	<p align="center"><u>ITEMS FROM OFFICERS, ADMINISTRATION AND COMMITTEES</u></p> <p>No reports scheduled for this meeting yet.</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 align="center"><u>CITY AUDITOR'S OFFICE AUDIT REPORTS</u></p> <p>To be added when available.</p>	<p>City Auditor</p>	

JUNE 5 9:30 am	<u>ITEMS FROM OFFICERS, ADMINISTRATION AND COMMITTEES</u>		
	External Auditor 2024 Management Letter	External Auditor	
	2024 Civic Partner Audit Report	General Manager, Community Services	
	Calgary Municipal Land Corporation Annual Report	Calgary Municipal Land Corporation	
	Tourism Calgary	Tourism Calgary	Deferred from 2024
	Calgary Economic Development Annual Report	Calgary Economic Development	
	<u>CLOSED MEETING ITEMS</u>		
	Audit Forum (Verbal)	Audit Committee and CFO	
	External Auditor (Verbal)	External Auditor	
	City Auditor (Verbal)	City Auditor	
<u>CITY AUDITOR'S OFFICE AUDIT REPORTS</u>			
To be added when available.	City Auditor		

JULY 24 9:30 am	<p align="center"><u>ITEMS FROM OFFICERS, ADMINISTRATION AND COMMITTEES</u></p> <p>Chief Administrative Officer's Principal Corporate Risk Update (Verbal)</p> <p>2025 Mid-Year Principal Corporate Risk Report with Information Technology</p> <p>City Auditor's Office 2nd Quarter 2025 Report</p> <p>External Auditor 2025 Audit Service Plan and Fees</p> <p>Elevate Calgary Update</p> <p>Calgary Arts Development Authority Annual Report</p>	<p>Chief Administrative Officer</p> <p>CFO/General Manager, Corporate Planning and Financial Services</p> <p>City Auditor</p> <p>External Auditor</p> <p>Chief Financial Officer</p> <p>Calgary Arts Development Authority</p>	
	<p align="center"><u>CLOSED MEETING ITEMS</u></p> <p>City Auditor's Office 2026 Budget</p> <p>External Auditor 2024 - 2025 Performance Assessment</p> <p>Audit Forum (Verbal)</p> <p>External Auditor (Verbal)</p> <p>City Auditor (Verbal)</p>	<p>City Auditor</p> <p>Chief Financial Officer and Executive Advisor to Audit</p> <p>Audit Committee and CFO</p> <p>External Auditor</p> <p>City Auditor</p>	
	<p align="center"><u>CITY AUDITOR'S OFFICE AUDIT REPORTS</u></p> <p>To be added when available.</p>	<p>City Auditor</p>	

AUGUST	<p align="center">NO SCHEDULED MEETING</p>
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<p>SEPTEMBER 10 9:30 am</p>	<p align="center"><u>ITEMS FROM OFFICERS, ADMINISTRATION AND COMMITTEES</u></p> <p>Combative Sports Commission Annual Report</p> <p>Calgary Public Library Annual Report</p> <p>Calgary Housing Annual Report</p> <p>The Confluence Annual Report</p>	<p>Combative Sports Commission</p> <p>Calgary Public Library</p> <p>Calgary Housing</p> <p>The Confluence</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 align="center"><u>CITY AUDITOR'S OFFICE AUDIT REPORTS</u></p> <p>To be added when available.</p>	<p>City Auditor</p>	

<p>OCTOBER</p>	<p align="center">NO SCHEDULED MEETING DUE TO ELECTION</p>		
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<p>NOVEMBER 20 9:30 am</p>	<p align="center"><u>ITEMS FROM OFFICERS, ADMINISTRATION AND COMMITTEES</u></p> <p>Audit Committee Orientation (if required - not part of Agenda – date to be determined)</p> <p>Strategic Discussion: Audit Committee 2026 Work Plan (if required - date to be determined)</p> <p>Control Environment Assessment 2024 Results</p> <p>City Auditor's Office 3rd Quarter 2025 Report</p> <p>Corporate Risk Appetite and Tolerance Update</p>	<p>Audit Chair and Executive Advisor</p> <p>Audit Chair</p> <p>CFO/General Manager Corporate Planning and Financial Services General Manager</p> <p>City Auditor</p> <p>CFO/Corporate Planning and Financial Services General Manager</p>	<p>Not part of Agenda</p> <p>Not part of Agenda</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 align="center"><u>CITY AUDITOR'S OFFICE AUDIT REPORTS</u></p> <p>To be added when available</p>	<p>City Auditor</p>	

DECEMBER 18 9:30 am	<p align="center"><u>ITEMS FROM OFFICERS, ADMINISTRATION AND COMMITTEES</u></p> <p>Audit Committee 2026 Annual Work Plan</p> <p>City Auditor's Office 2026 Audit Plan</p>	<p>Executive Advisor</p> <p>City Auditor</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>2024-2025 Audit Committee Self-Assessment Survey</p>	<p>Audit Committee and CFO</p> <p>External Auditor</p> <p>City Auditor</p> <p>Executive Advisor</p>	
	<p align="center"><u>CITY AUDITOR'S OFFICE AUDIT REPORTS</u></p> <p>To be added when available</p>	<p>City Auditor</p>	