



MINUTES
AUDIT COMMITTEE

April 17, 2025, 9:30 AM
ENGINEERING TRADITIONS COMMITTEE ROOM

PRESENT:

- Councillor E. Spencer, Chair
- Councillor J. Wyness, Vice-Chair
- Councillor A. Chabot (Partial Remote Participation)
- Councillor C. Walcott
- Public Member K. Kim
- Public Member C. McGillivray
- Public Member J. Naicker
- Councillor T. Wong (Remote Participation)

ALSO PRESENT:

- Chief Financial Officer L. Tochor
- General Manager C. Arthurs (Remote Participation)
- General Manager K. Black (Remote Participation)
- General Manager D. Hamilton
- General Manager M. Thompson
- City Auditor L. Ormsby
- External Auditor H. Gill
- Executive Advisor C. Smillie
- A/City Clerk S. Lancashire
- Legislative Specialist K. Picketts

1. **CALL TO ORDER**

Councillor Spencer called the meeting to order at 9:30 a.m.

ROLL CALL

Councillor Chabot, Councillor Walcott, Public Member Kim, Public Member McGillivray, Public Member Naicker, and Councillor Spencer

Absent from Roll Call: Councillor Wyness

2. **OPENING REMARKS**

Councillor Spencer provided opening remarks and a traditional land acknowledgement.

3. **CONFIRMATION OF AGENDA**

Moved by Councillor Walcott

That the Agenda for the 2025 April 17 Regular Meeting of the Audit Committee be confirmed.

MOTION CARRIED

4. CONFIRMATION OF MINUTES

4.1 Minutes of the Regular Meeting of the Audit Committee, 2025 March 13

Moved by Councillor Chabot

That the Minutes of the 2025 March 13 Regular Meeting of the Audit Committee be confirmed.

MOTION CARRIED

5. CONSENT AGENDA

5.1 DEFERRALS AND PROCEDURAL REQUESTS

None

6. POSTPONED REPORTS

None

7. ITEMS FROM OFFICERS, ADMINISTRATION AND COMMITTEES

7.1 The City of Calgary 2024 Annual Investment Report, AC2025-0384

Councillor Wong (Remote Member) joined the meeting at 9:57 a.m.

Moved by Public Member Kim

That with respect to Report AC2025-0384, the following be approved:

That the Audit Committee recommends that Council approve The City of Calgary 2024 Annual Investment Report.

For (7): Councillor Spencer, Councillor Wyness, Councillor Chabot, Councillor Walcott, Public Member Kim, Public Member McGillivray, and Public Member Naicker

MOTION CARRIED

7.2 The City of Calgary 2024 Annual Financial Report, AC2025-0323

Councillor Wong (Remote Member) left the meeting at 10:47 a.m.

By General Consent, Committee agreed to hear Items 7.2 and 7.3 concurrently.

Moved by Public Member McGillivray

That with respect to Report AC2025-0323, the following be approved:

That the Audit Committee:

1. Consider this report in conjunction with Report AC2025-0351 “External Auditor 2024 Year-End Report”;
2. Recommends Council approval of The City of Calgary 2024 Annual Financial Report; and
3. Forward this report to the 2025 April 29 Regular Meeting of Council.

For: (7): Councillor Spencer, Councillor Wyness, Councillor Chabot, Councillor Walcott, Public Member Kim, Public Member McGillivray, and Public Member Naicker

MOTION CARRIED

7.3 External Auditor 2024 Year-End Report, AC2025-0351

Moved by Public Member McGillivray

That pursuant to Sections 24 (Advice from officials) and 25 (Disclosure harmful to economic and other interests of a public body) of the *Freedom of Information and Protection of Privacy Act*, Committee move into Closed Meeting, at 11:29 a.m. in the Engineering Traditions Committee Room, to discuss confidential matters with respect to Item 7.3 External Auditor 2024 Year-End Report, AC2025-0351.

And further, that the following be authorized to attend the Closed Meeting with respect to Item 7.3: Harman Gill, Sanjeev Rajani, Gabriella Greensill, and Nicole Torgrimson, External Auditors (Deloitte LLP), and Jordan Melanson, ENMAX Corporation.

For: (7): Councillor Spencer, Councillor Wyness, Councillor Chabot, Councillor Walcott, Public Member Kim, Public Member McGillivray, and Public Member Naicker

MOTION CARRIED

People in attendance during Part 1 of the Closed Meeting discussions with respect to Report AC2025-0351:

Clerks: S. Lancashire, K. Picketts, and R. Derwanz. Advice: L. Tochor, A. Brown, T. Rathie, N. Hiscock, and C. Smillie. External: H. Gill, S. Rajani, G. Greensill, N. Torgrimson, and J. Melanson.

People in attendance during Part 2 of the Closed Meeting discussions with respect to Report AC2025-0351:

Clerks: S. Lancashire, K. Picketts, and R. Derwanz. Advice: C. Smillie. External: H. Gill, S. Rajani, G. Greensill, and N. Torgrimson.

Committee reconvened in public meeting at 11:51 a.m. with Councillor Spencer in the Chair.

ROLL CALL

Councillor Chabot, Councillor Walcott, Councillor Wyness, Public Member Kim, Public Member McGillivray, Public Member Naicker, and Councillor Spencer

Moved by Public Member Naicker

That Committee rise and report.

MOTION CARRIED

Moved by Public Member Kim

That with respect to Report AC2025-0351, the following be approved, **after amendment**:

That Audit Committee:

1. Receive this report and attachments for the Corporate Record and consider them in conjunction with Report AC2025-0323, The City of Calgary 2024 Annual Financial Report;
2. Recommend that Council receives Report AC2025-0351, External Auditor 2024 Year-End Report, and the attachments, for information and the Corporate Record; and
3. Recommend that Attachments 2, 3 and the Closed Meeting discussions remain confidential pursuant to Sections 24 (Advice from officials) and 25 (Disclosure harmful to economic and other interests of a public body) of the *Freedom of Information and Protection of Privacy Act*, to be reviewed by 2030 April 17.

For: (7): Councillor Spencer, Councillor Wyness, Councillor Chabot, Councillor Walcott, Public Member Kim, Public Member McGillivray, and Public Member Naicker

MOTION CARRIED

Committee recessed at 11:53 a.m. and reconvened at 12:53 p.m. with Councillor Spencer in the Chair.

ROLL CALL

Councillor Chabot, Councillor Walcott, Councillor Wyness, Public Member Kim, Public Member McGillivray, Public Member Naicker, and Councillor Spencer

7.4 Utilities Delivery - Deer Run Lift Station Project Management Audit, AC2025-0420

Moved by Councillor Wyness

That with respect to Report AC2025-0420, the following be approved:

That the Audit Committee:

1. Receive this report for the Corporate Record; and
2. Recommend that Council receive this report for the Corporate Record.

For: (7): Councillor Spencer, Councillor Wyness, Councillor Chabot, Councillor Walcott, Public Member Kim, Public Member McGillivray, and Public Member Naicker

MOTION CARRIED

7.5 City Auditor's Office 1st Quarter 2025 Report, AC2025-0438

Moved by Public Member Kim

That with respect to Report AC2025-0438, the following be approved:

That the Audit Committee:

1. Receive this report for the Corporate Record; and
2. Recommend that Council receive this report for the Corporate Record.

For: (7): Councillor Spencer, Councillor Wyness, Councillor Chabot, Councillor Walcott, Public Member Kim, Public Member McGillivray, and Public Member Naicker

MOTION CARRIED

8. ITEMS DIRECTLY TO COMMITTEE

8.1 REFERRED REPORTS

None

8.2 NOTICE(S) OF MOTION

None

9. URGENT BUSINESS

None

10. CONFIDENTIAL ITEMS

Moved by Councillor Walcott

That pursuant to Sections 19 (Confidential evaluations) and 24 (Advice from officials) of the *Freedom of Information and Protection of Privacy Act*, Committee move into Closed Meeting, at 1:15 p.m. in the Engineering Traditions Committee Room, to discuss confidential matters with respect to the following Items:

- 10.1.1 External Auditor (Verbal), AC2025-0352
- 10.1.2 Audit Forum (Verbal), AC2025-0353
- 10.1.3 City Auditor (Verbal), AC2025-0354
- 10.1.4 External Auditor Annual Renewal (Verbal), AC2025-0355

And further, that the following be authorized to attend the Closed Meeting with respect to Item 10.1.1: Harman Gill, Sanjeev Rajani, Gabriella Greensill, and Nicole Torggrimson, External Auditors (Deloitte LLP).

For: (7): Councillor Spencer, Councillor Wyness, Councillor Chabot, Councillor Walcott, Public Member Kim, Public Member McGillivray, and Public Member Naicker

MOTION CARRIED

Committee reconvened in public meeting at 1:48 p.m. with Councillor Spencer in the Chair.

ROLL CALL

Councillor Chabot, Councillor Walcott, Councillor Wyness, Public Member Kim, Public Member McGillivray, Public Member Naicker, and Councillor Spencer

Moved by Councillor Walcott

That Committee rise and report.

MOTION CARRIED

10.1 ITEMS FROM OFFICERS, ADMINISTRATION AND COMMITTEES

10.1.1 External Auditor (Verbal), AC2025-0352

No report given.

10.1.2 Audit Forum (Verbal), AC2025-0353

Administration in attendance during the Closed Meeting discussions with respect to Confidential Verbal Report AC2025-0353:

Clerks: S. Lancashire, K. Picketts, and R. Derwanz. Advice: L. Tochor, A. Brown, L. Ormsby, and C. Smillie.

Moved by Councillor Wyness

That with respect to Confidential Verbal Report AC2025-0353, the following be approved:

That the Audit Committee direct that the Closed Meeting discussions be held confidential pursuant to Section 24 (Advice from officials) of the *Freedom of Information and Protection of Privacy Act*.

For: (7): Councillor Spencer, Councillor Wyness, Councillor Chabot, Councillor Walcott, Public Member Kim, Public Member McGillivray, and Public Member Naicker

MOTION CARRIED

10.1.3 City Auditor (Verbal), AC2025-0354

Administration in attendance during the Closed Meeting discussions with respect to Confidential verbal Report AC2025-0354:

Clerks: S. Lancashire, K. Picketts, and R. Derwanz. Advice: L. Ormsby, and C. Smillie.

Moved by Public Member Naicker

That with respect to Confidential Verbal Report AC2025-0354, the following be approved:

That the Audit Committee direct that the Closed Meeting discussions be held confidential pursuant to Section 24 (Advice from officials) of the *Freedom of Information and Protection of Privacy Act*.

For: (7): Councillor Spencer, Councillor Wyness, Councillor Chabot, Councillor Walcott, Public Member Kim, Public Member McGillivray, and Public Member Naicker

MOTION CARRIED

10.1.4 External Auditor Annual Renewal (Verbal), AC2025-0355

Administration in attendance during the Closed Meeting discussions with respect to Confidential Verbal Report AC2025-0355:

Clerks: S. Lancashire, K. Picketts, and R. Derwanz, Advice: L. Ormsby, and C. Smillie.

Moved by Councillor Walcott

That with respect to Confidential Verbal Report AC2025-0355, the following be approved:

That the Audit Committee:

1. Approve the annual renewal of the External Auditor's contract with the City of Calgary, effective 2025 May 1; and
2. Keep the Closed Meeting discussions confidential pursuant to Sections 19 (Confidential evaluations) and 24 (Advice from officials) of the *Freedom of Information and Protection of Privacy Act*.

For: (7): Councillor Spencer, Councillor Wyness, Councillor Chabot, Councillor Walcott, Public Member Kim, Public Member McGillivray, and Public Member Naicker

MOTION CARRIED

10.2 URGENT BUSINESS

None

11. BRIEFINGS

None

12. ADJOURNMENT

Moved by Councillor Chabot

That this meeting adjourn at 1:50 p.m.

MOTION CARRIED

The following Items have been forwarded to the 2025 April 29 Regular Meeting of Council:

CONSENT AGENDA

- The City of Calgary 2024 Annual Investment Report, AC2025-0384
- The City of Calgary 2024 Annual Financial Report, AC2025-0323
- External Auditor 2024 Year-End Report, AC2025-0351
- Utilities Delivery - Deer Run Lift Station Project Management Audit, AC2025-0420
- City Auditor's Office 1st Quarter 2025 Report, AC2025-0438

The next Regular Meeting of the Audit Committee is scheduled to be held on 2025 May 15 at 9:30 a.m.

CONFIRMED BY COMMITTEE ON

CHAIR

CITY CLERK