



**MINUTES
AUDIT COMMITTEE**

**December 14, 2017, 9:30 AM
IN THE COUNCIL CHAMBER**

PRESENT: Councillor E. Woolley, Chair
Councillor G. Chahal, Vice-Chair
Councillor J. Farkas
Councillor D. Farrell
Citizen Representative L. Caltagirone
Citizen Representative M. Dalton
Citizen Representative M. Lambert

ALSO PRESENT: Chief Financial Officer E. Sawyer
City Auditor K. Palmer
Executive Assistant C. Smillie
Legislative Assistant L. Mc Dougall
Acting City Clerk D. Williams

1. CALL TO ORDER

Acting City Clerk Williams called the Audit Committee meeting to order at 9:30 a.m.

2. ELECTION OF CHAIR

Following nomination procedures, Councillor Woolley was elected Chair, to the Audit Committee, by acclamation.

3. ELECTION OF VICE-CHAIR

Following nomination procedures, Councillor Chahal was elected Vice-Chair, to the Audit Committee, by acclamation.

4. OPENING REMARKS

Councillor Woolley welcomed all present and new members of the Audit Committee to the first meeting of the Audit Committee following the election of the new Council

5. CONFIRMATION OF AGENDA

Moved by Citizen Representative Dalton

CONFIRM AGENDA, that the Agenda for the 2017 December 14 Regular Meeting of the Audit Committee be confirmed.

MOTION CARRIED

6. CONFIRMATION OF MINUTES

6.1 MINUTES OF THE REGULAR MEETING OF THE AUDIT COMMITTEE, 2017
SEPTEMBER 14

Moved by Citizen Representative Dalton

That the Minutes of the Regular Meeting of the Audit Committee, dated 2017
September 14 be approved.

MOTION CARRIED

7. ITEMS FROM OFFICERS, ADMINISTRATION AND COMMITTEES

7.1 Calgary Housing Company 2016 Annual Report - AC2017-1230

Moved by Citizen Representative Dalton

That with respect to Report AC2017-1230, the following be approved:

That the Audit Committee receives this report for information.

MOTION CARRIED

7.2 Corporate Structures List Audit - AC2017-1201

Moved by Councillor Farkas

That with respect to Report AC2017-1201 the following be approved:

1. That the Audit Committee receive this report for information; and
2. That the Audit Committee recommends that Council receive this report for information.

MOTION CARRIED

7.3 City Auditor's Office 3rd Quarter 2017 Report - AC2017-1204

A clerical correction was noted to the Attachment of Report AC2017-1204, Page
7 of 8, in the Risk Assessed Priority: 2018, under column "Status", by adding the
words "new addition to plan" following the words "Not started".

Moved by Councillor Chahal

That with respect to Report AC2017-1204 the following be approved, **as
corrected in Attachment 1**, as follows:

1. That Audit Committee receive this report for information; and
2. That Audit Committee recommend that Council receive this report
for information.

MOTION CARRIED

7.4 Audit Committee 2018 Work Plan, AC2017-1136

Distribution with respect to Report AC2017-1136:

A copy of a Revised Attachment to Report AC2017-1136.

Moved by Councillor Farrell

That with respect to Report AC2017-1136, the following be approved:

That the Audit Committee:

1. Approves the Audit Committee's **Revised** 2018 Work Plan; and
2. Recommends that Council receive this Report and the **Revised** 2018 Work Plan (Attachment) for Information.

And further, that this Report be forwarded to the 2018 December 18 Regular Meeting of Council as an Item of Urgent Business.

MOTION CARRIED

7.5 External Auditor – Provision of Additional Services, AC2017-1246

Moved by Councillor Chahal

That with respect to Report AC2017-1246, the following be approved:

That the Audit Committee approve the provision of additional services to The City by Integration New Media, Inc., a recent acquisition of Deloitte LLP, External Auditor.

MOTION CARRIED

7.6 Status of Community Associations and Social Recreation Organizations on City-Owned Land, AC2017-1149

Clerical Corrections were noted to Report AC2017-1149, as follows:

- In the Report header by deleting the words "Community & Protective and by substituting the words "Community Services"; and
- in Attachment 1, page 2, in the footer, by deleting the words "Status of Community Associations and Social Recreation Organizations on City-Owned Land" following the Report number "AC2017-1149 and by substituting the words "Definitions of Rating Terms".

Moved by Citizen Representative Caltagirone

That with respect to Report AC2017-1149, the following be approved:

That Audit Committee recommends that Council:

1. Receive this report for information;

2. Approve that the following policy be rescinded: *Status of Community Organizations on City-Owned Land* (CSPS015) (Attachment 7);

3. Direct that attachments 3, 4 and 5 of this report remain confidential pursuant to sections 23(1), 24(1) and 16(1) of the FOIP Act and remain so until such time as section 16 is no longer satisfied.

MOTION CARRIED

8. URGENT BUSINESS

9. CONFIDENTIAL ITEMS

Moved by Councillor Chahal

That, subject to Section 197 of the *Municipal Government Act*, and Sections 16, 17, 19 and 24 of the *Freedom of Information and Protection of Privacy Act*, the Audit Committee move into Closed meeting at 11:10 a.m. to consider several confidential matters with respect to the following Reports:

- Item 9.1 Audit Forum (Verbal Report), AC2017-1158
- Item 9.2 City Auditor (Verbal Report), AC2017-1159
- Item 9.3 External Auditor (Verbal Report), AC2017-1160
- Item 9.4 Personnel Matter (Verbal Report) AC2017-1223.

MOTION CARRIED

The Audit Committee moved into public session at 11:39 a.m. with Councillor Woolley in the Chair.

Moved by Councillor Farrell

That Audit Committee Rise and Report.

MOTION CARRIED

9.1.1 Audit Forum (Verbal Report) - AC2017-1158

That, subject to Section 197 of the *Municipal Government Act*, the following members were in attendance, in Closed Meeting:

Administration: D. Williams (Clerk), E. Sawyer (Advice), C. Male (Advice), C. Smillie (Advice)

City Auditor: K. Palmer (Advice)

External Auditors: H. Gill (Advice), N. Torgrimson (Advice).

That with respect to Report AC2017-1158, the following be adopted:

1. Receives the Audit Forum (Verbal Report); and
2. Directs that the Verbal Report and closed meeting discussions remain confidential under sections 16 and 24 of the *Freedom of Information and Protection of Privacy Act*.

MOTION CARRIED

9.2 City Auditor (Verbal Report) - AC2017-1159

No Report was given for this item.

9.3 External Auditor (Verbal Report) - AC2017-1160

That, subject to Section 197 of the *Municipal Government Act*, the following members were in attendance, in Closed Meeting:

Administration: D. Williams (Clerk), E. Sawyer (Advice), C. Male (Advice), C. Smillie (Advice)

City Auditor: K. Palmer (Advice)

External Auditors: H. Gill (Advice), N. Torgrimson (Advice).

That with respect to Report AC2017-1160, the following be approved:

That the Audit Committee:

1. Receives the External Auditor (Verbal Report) for information; and
2. Directs that the Verbal Report and closed meeting discussions remain confidential under sections 16 and 24 of the *Freedom of Information and Protection of Privacy Act*.

9.4 Personnel Matter - AC2017-1223

That, subject to Section 197 of the *Municipal Government Act*, the following members of Administration were in attendance, in Closed Meeting: D. Williams (Clerk), E. Sawyer (Advice), H. Gardner (Advice), R. Andersen (Advice).

DISTRIBUTION with respect to Report AC2017-1223

Copies of Report AC2017-1223 were distributed in the Closed Meeting.

Moved by Councillor Farrell

That with respect to Report AC2017-1223, the following be approved:

That the Audit Committee:

1. Approves the Recommendations contained in Report AC2017-1223; and
2. Directs that the distributed Report and closed meeting discussions remain confidential under Sections 17 and 19 of the *Freedom of Information and Protection of Privacy Act*, and further, that the Recommendations of this Report remain confidential until the amendments are executed and Council has made an announcement.

MOTION CARRIED

10. ADJOURNMENT

Moved by Citizen Representative Caltagirone

ADJOURN, that this meeting adjourn at 11:41 a.m.

MOTION CARRIED

The following item has been forwarded to the 2017 December 18 Regular Meeting of Council as Urgent Business:

7.4 Audit Committee 2018 Work Plan, AC2017-1136

The following items have been forwarded to the 2018 January 29 Regular Meeting of Council:

Consent:

7.2 Corporate Structures List Audit - AC2017-1201

7.3 City Auditor's Office 3rd Quarter 2017 Report - AC2017-1204

7.6 Status of Community Associations and Social Recreation Organizations on City-Owned Land, AC2017-1149

Closed Meeting:

9.4 Personnel Matter - AC2017-1223

The next Regular Meeting of the Audit Committee is scheduled to be held, 2018 January 26.

CONFIRMED BY COMMITTEE 2018

CHAIR

ACTING CITY CLERK