

I. STATUS OF AUDIT COMMITTEE 2015 WORK PLAN

This Report provides the original Work Plan as approved by Audit Committee in November 2014, the items added in 2015 and the status of each item. The items are arranged by Audit Committee meeting date.

AUDIT COMMITTEE 2015 WORK PLAN		
Meeting Date	Report	Accountability
JAN. 22, 2015	1. External Auditor 2013 Management Letter Update 2. Employee Code of Conduct Annual Report 3. Audit Committee Monthly Status Report 4. City Auditor's Office 4th Quarter 2014 Recommendation Follow-Up Status Report 5. Audit Forum – verbal report – In Camera 6. External Auditor – verbal report – In Camera 7. City Auditor – verbal report – In Camera 8. CFO – verbal report – In Camera 9. Chair of Audit Committee – verbal report, In Camera ----- City Auditor's Office Reports When available	AC2015-0161 AC2015-0093 AC2015-0162 AC2015-0148 - added AC2015-0155 AC2015-0157 AC2015-0147 AC2015-0159 AC2015-0160 ----- City Auditor
FEB. 19, 2015	1. 2014 Corporate Risk Report 2. City Auditor's Office 2014 Annual Report 3. 2014 Whistleblower Report 4. Audit Committee 2014 Annual Status Report 5. Audit Committee Monthly Status Report 6. Audit Forum – verbal report – In Camera 7. External Auditor – verbal report – In Camera 8. City Auditor – verbal report – In Camera 9. CFO – verbal report – In Camera 10. Chair of Audit Committee – verbal report – In Camera ----- City Auditor's Office Reports 11. Virtual Desktop Information Technology	AC2015-0191 AC2015-0225 AC2015-0226 AC2015-0217 AC2015-0216 AC2015-0211 AC2015-0212 AC2015-0206 AC2015-0213 AC2015-0214 ----- AC2015-0205
MAR. 12, 2015	1. Audit Committee Narrative for The City's 2014 Annual Report 2. Audit Committee Monthly Status Report 3. Legal Compliance Annual Report 4. The City of Calgary Insurance Coverage Annual Report – In Camera	AC2015-0290 AC2015-0291 AC2015-0268 AC2015-0268

	<p>5. Selection of Special Studies and Performance Audits for 2015 – In Camera</p> <p>6. Audit Forum –verbal report – In Camera</p> <p>7. External Auditor – verbal report – In Camera</p> <p>8. City Auditor – verbal report – In Camera</p> <p>9. CFO – verbal report – In Camera</p> <p>10. Chair of Audit Committee – verbal report – In Camera</p> <p>-----</p> <p>City Auditor's Office Reports</p> <p>11. Sewer Capacity Management Processes Audit</p>	<p>Deferred to April</p> <p>AC2015-0285</p> <p>AC2015-0286</p> <p>AC2015-0278</p> <p>AC2015-0287</p> <p>AC2015-0288</p> <p>-----</p> <p></p> <p>AC2015-0146</p>
APR. 23, 2015	<p>1. 2014 Annual Investment Report</p> <p>2. Control Environment Assessment and Management Representations</p> <p>3. City of Calgary 2014 Annual Report</p> <p>4. External Auditor's 2014 Report</p> <p>5. Audit Committee 1st Quarter 2015 Status Report</p> <p>6. City Auditor's Office 1st Quarter 2015 Status Report</p> <p>7. Presentation Requests for Civic Entities – In Camera - added</p> <p>8. Selection of Special Studies and Performance Audits – 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>When available</p>	<p>AC2015-0343</p> <p>AC2015-0345</p> <p>AC2015-0344</p> <p>AC2015-0375</p> <p>AC2015-0369</p> <p>AC2015-0368</p> <p>AC2015-0376 - added</p> <p>AC2015-0370</p> <p>AC2015-0279</p> <p>AC2015-0372</p> <p>AC2015-0279</p> <p>AC2015-0373</p> <p>AC2015-0374</p> <p>-----</p> <p>City Auditor</p>
MAY 21, 2015	<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. Access Calgary Performance Audit – Management Update on Recommendations-added</p> <p>4. External Auditor's Annual Independence Letter</p> <p>5. IT Risk Management Annual Update</p> <p>6. Audit Committee Monthly Status Report</p> <p>7. Audit Forum – verbal report – In Camera</p> <p>8. External Auditor – verbal report – In Camera</p> <p>9. The City Auditor – verbal report – In Camera</p> <p>10. CFO – verbal report – In Camera</p> <p>11. Chair, Audit Committee - verbal report- In Camera</p>	<p>AC2015-0443</p> <p>AC2015-0461</p> <p>AC2015-0380 – added</p> <p>AC2015-0465 – added</p> <p>AC2015-0438</p> <p>AC2015-0454</p> <p>AC2015-0455</p> <p>AC2015-0457</p> <p>AC2015-0280</p> <p>AC2015-0456</p> <p>AC2015-0458</p>

	City Auditor's Office Reports 12. Roads Business Unit Vehicle Equipment Management Audit	AC2015-0450
JUNE 18, 2015	1. Calgary Police Commission Finance & Audit Committee Annual Report 2. Calgary Housing Company Audit and Risk Management Committee Annual Report 3. Audit Committee Monthly Status Report 4. External Auditor 2014 Management Letter 5. Review of Executive Assistant Position – In Camera 6. Status of Third Party Organizations Operating Not-for-Profit Facilities on City of Calgary-Owned Land – In Camera 7. City Auditor's Office – Budget Adjustments – In Camera 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 of Audit Committee – verbal report – In Camera	AC2015-0530 Deferred to Oct. AC2015-0519 AC2015-0529 No Longer Required Deferred to Oct. AC2015-0525 – added AC2015-0520 AC2015-0521 AC2015-0522 AC2015-0523 AC2015-0524
	City Auditor's Office Reports When available	City Auditor
JULY 16, 2015	1. ENMAX Audit and Finance Committee Annual Report 2. Attainable Homes Calgary Corporation 3. External Auditor 2014 Performance Assessment – In Camera 4. Integrated Risk Management Model Update 5. Audit Committee 2 nd Quarter 2015 Status Report 6. City Auditor's 2 nd Quarter 2015 Status Report 7. Civic Partner Audit Review – In Camera 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 of Audit Committee – verbal report – In Camera 13. City Auditor's Office – Budget Adjustments – In Camera	Deferred to Oct. AC2015-0627 Deferred to Sept. AC2015-0451 AC2015-0616 AC2015-0559 AC2015-0572 AC2015-0617 AC2015-0618 AC2015-0562 AC2015-0619 AC2015-0620 AC2015-0525 – tabled item added
	City Auditor's Office Reports 13. Contract Procurement – Request for Tenders Process Efficiency Audit 14. Transportation Planning Audit Project Prioritization	 AC2015-0558 AC2015-0561

	15. Corporate Ethics Assessment Audit	AC2015-0560
AUG. 2015	NO MEETING	
SEPT. 10, 2015	<ol style="list-style-type: none"> 1. Calgary Convention Centre Authority – Audit Committee Annual Report 2. Calgary Municipal Land Corporation Audit Committee Report 3. City Auditor's Office Budget Update 2015 4. Audit Committee Monthly Status Report 5. External Auditor 2014 Performance Assessment – In Camera 6. Audit Committee Annual (2014/2015) Self Assessment – In Camera 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, Audit Committee – verbal report – In Camera <p>-----</p> <p>City Auditor's Office Reports</p> <p>12. Exempt Employee Time Reporting Audit</p>	AC2015-0709 Deferred to October No longer required AC2015-0706 AC2015-0705 Deferred to October AC2015-0680 AC2015-0682 AC2015-0683 AC2015-0684 AC2015-0685 ----- AC2015-0708
OCT. 15, 2015	<ol style="list-style-type: none"> 1. ENMAX Audit and Finance Committee Annual Report 2. Calgary Housing Company Audit and Risk Management Committee Annual Report 3. Calgary Municipal Land Corporation Audit Committee Report 4. Audit Committee 3rd Quarter 2015 Status Report 5. City Auditor's 3rd Quarter 2015 Status Report 6. External Auditor 2015 Fiscal Year Audit Plan and 2014 Fees Report 7. Audit Committee Annual (2014/2015) Self Assessment – In Camera 8. Status of Third Party Organizations Operating Not-for-Profit Facilities on City of Calgary-Owned Land – In Camera 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 <p>-----</p> <p>City Auditor's Office Reports</p> <p>14. New Calgary Central Library Audit</p> <p>15. Calgary Housing Company Asset Management Audit</p>	AC2015-0721 AC2015-0723 Deferred to November AC2015-0760 AC2015-0763 AC2015-0766 Deferred to November Deferred to November AC2015-0716 AC2015-0717 AC2015-0718 AC2015-0719 AC2015-0720 ----- AC2015-0761 AC2015-0762

NOV. 12, 2015	<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. Calgary Municipal Land Corporation Audit Committee Report 6. Audit Committee Annual (2014/2015) Self Assessment – In Camera 7. Ethics Program Assessment Follow-Up Report – Added 8. Status of Third Party Organizations Operating Not-For-Profit Facilities on City of Calgary-Owned Land – In Camera 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 <p>-----</p> <p>City auditor's office reports</p> <ol style="list-style-type: none"> 14. Freedom of Information and Protection of Privacy Access Request Process Audit 	<p>City Clerk's Not Required</p> <p>Executive Assistant to Audit Committee AC2015-0872 AC2015-0722</p> <p>AC2015-0744</p> <p>AC2015-0891</p> <p>AC2015-0899</p> <p>AC2015-0873 AC2015-0874 AC2015-0875 AC2015-0876 AC2015-0877</p> <p>-----</p> <p>AC2015-0892</p>
DEC. 10, 2015	<ol style="list-style-type: none"> 1. 2015 Corporate Risk Report 2. City Auditor's Office 2016 Annual Audit Plan 3. Audit Committee Monthly Status Report - Added 4. Audit Committee 2016 Work Plan 5. Audit Forum – verbal report – In Camera 6. External Auditor – verbal report – In Camera 7. City Auditor – verbal report – In Camera 8. CFO – verbal report – In Camera 9. Chair of Audit Committee – verbal report – In Camera <p>-----</p> <p>City Auditor's Office Reports</p> <p>When available</p>	<p>Deferred to January 2016</p> <p>AC2015-0951 AC2015-0879 AC2015-0878</p> <p>AC2015-0927 AC2015-0928 AC2015-0929 AC2015-0930 AC2015-0931</p> <p>-----</p> <p>City Auditor</p>

II. AUDIT COMMITTEE TRAINING AND STAFF DEVELOPMENT

Executive Assistant completed a half-day City Specific Program, Overview of Financial Management, offered by Learning for Municipal Excellence (LFME).

III. STATUS OF AUDIT COMMITTEE BUDGET

The Audit Committee Bylaw 48M2012 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 2015 was approved by Council in November 2014 as part of the four year budget cycle.

The Audit Committee's 2015 total operating budget is \$743,917. As of 2015 November 30, the operating budget has a positive variance.

IV. 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 in this category by the Audit Committee Chair.

V. STATUS OF OUTSTANDING MOTIONS AND DIRECTIONS

ITEM	DATE REQUEST TO DEFER WAS MADE	SUBJECT	DUE	STATUS
2014 City Manager's Corporate Risk Report	October 15, 2014	The City Manager's Office requested a deferral until February 2015	February 2015	Completed February 2015 AC2015-0225
Not-For-Profit Facilities Operating on City of Calgary Owned Land	November 7, 2014	Community and Protective Services requested a deferral until October 2015	October 2015	Completed November 2015 AC2015-0899
	September 2015	EA to the Audit Committee made request	November 2015	

Attainable Homes Calgary Corporation Presentation to Audit Committee as contained in AC2014-0814	November 6, 2014	The Audit Committee made this motion in AC2014-0895	By no later than 1 st Quarter 2015	Completed March 2015 AC2015-0309
Selection of Special Studies and Performance Audits for 2015	March 4, 2015	EA to the Audit Committee made request	April 2015	Completed April 2015 AC2015-0370
Calgary Housing Company Audit and Risk Management Annual Report	June 1, 2015	CHC requested a deferral.	October 2015	Completed October 2015 AC2015-0723
ENMAX Audit and Finance Committee Annual Report	June 2015	ENMAX requested a deferral	October 2015	Completed October 2015 AC2015-0721
External Auditor 2014 Performance Assessment	July 7, 2015	EA to Audit Committee made request	September 2015	Completed 2015 September AC2015-0705
Calgary Municipal Land Corporation Audit Committee Report	August 7, 2015 October 7, 2015 2015	CMLC requested deferral EA to Audit Committee made request	October 2015 November 2015	Completed 2015 November 12 AC2015-0722
Audit Committee Annual (2014/2015) Self Assessment – In Camera	August 2015 September 2015	EA to Audit Committee made request EA to Audit Committee made request	October 2015 November 2015	Completed 2015 November 12 AC2015-0744
2015 Corporate Risk Report	October 2015	City Manager request	January 2016	