

**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.

<b>AUDIT COMMITTEE 2015 WORK PLAN</b>		
<b>Meeting Date</b>	<b>Report</b>	<b>Accountability</b>
<b>JAN. 22, 2015</b>	1. External Auditor 2013 Management Letter Update 2. Employee Code of Conduct Annual Report 3. Audit Committee Monthly Status Report 4. <a href="#">City Auditor's Office 4th Quarter 2014 Recommendation Follow-Up Status Report</a>  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  ----- <b>City Auditor's Office Reports</b>  When available	AC2015-0161 AC2015-0093 AC2015-0162 <a href="#">AC2015-0148 - added</a>  AC2015-0155 AC2015-0157 AC2015-0147 AC2015-0159 AC2015-0160  ----- City Auditor
<b>FEB. 19, 2015</b>	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  ----- <b>City Auditor's Office Reports</b>  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
<b>MAR. 12, 2015</b>	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><b>5. Selection of Special Studies and Performance Audits for 2015 – In Camera</b></p> <p>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</p> <p>-----</p> <p><b>City Auditor's Office Reports</b></p> <p>11. Sewer Capacity Management Processes Audit</p>	<p><b>Deferred to April</b></p> <p>AC2015-0285 AC2015-0286 AC2015-0278 AC2015-0287 AC2015-0288</p> <p>-----</p> <p>AC2015-0146</p>
<b>APR. 23, 2015</b>	<p>1. 2014 Annual Investment Report 2. Control Environment Assessment and Management Representations 3. City of Calgary 2014 Annual Report 4. External Auditor's 2014 Report 5. Audit Committee 1<sup>st</sup> Quarter 2015 Status Report 6. City Auditor's Office 1<sup>st</sup> Quarter 2015 Status Report</p> <p>7. <b>Presentation Requests for Civic Entities – In Camera - added</b> 8. Selection of Special Studies and Performance Audits – 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> <p><b>City Auditor's Office Reports</b></p> <p>When available</p>	<p>AC2015-0343 AC2015-0345  AC2015-0344 AC2015-0375 AC2015-0369 AC2015-0368</p> <p><b>AC2015-0376 - added</b>  AC2015-0370  AC2015-0279 AC2015-0372 AC2015-0279 AC2015-0373 AC2015-0374</p> <p>-----</p> <p>City Auditor</p>
<b>MAY 21, 2015</b>	<p>1. Calgary Public Library Board Finance and Personnel Committee Annual Report 2. Calgary Parking Authority Audit Committee Annual Report 3. <b>Access Calgary Performance Audit – Management Update on Recommendations-added</b> 4. <b>External Auditor's Annual Independence Letter</b> 5. IT Risk Management Annual Update 6. Audit Committee Monthly Status Report</p> <p>7. Audit Forum – verbal report – In Camera 8. External Auditor – verbal report – In Camera 9. The City Auditor – verbal report – In Camera 10. CFO – verbal report – In Camera 11. Chair, Audit Committee - verbal report- In Camera</p>	<p>AC2015-0443 AC2015-0461 <b>AC2015-0380 – added</b>  <b>AC2015-0465 – added</b> AC2015-0438 AC2015-0454  AC2015-0455 AC2015-0457 AC2015-0280 AC2015-0456 AC2015-0458</p>

	<b>City Auditor's Office Reports</b>  12. Roads Business Unit Vehicle Equipment Management Audit	AC2015-0450
<b>JUNE 18, 2015</b>	1. Calgary Police Commission Finance & Audit Committee Annual Report 2. <b>Calgary Housing Company Audit and Risk Management Committee Annual Report</b> 3. Audit Committee Monthly Status Report 4. External Auditor 2014 Management Letter  5. <b>Review of Executive Assistant Position – In Camera</b> 6. <b>Status of Third Party Organizations Operating Not-for-Profit Facilities on City of Calgary-Owned Land – In Camera</b> 7. <b>City Auditor's Office – Budget Adjustments – In Camera</b> 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  <b>Deferred to Oct.</b>  AC2015-0519 AC2015-0529  <b>No Longer Required</b>  <b>Deferred to Oct.</b>  <b>AC2015-0525 – added</b>  AC2015-0520 AC2015-0521 AC2015-0522 AC2015-0523 AC2015-0524
	<b>City Auditor's Office Reports</b>  When available	City Auditor
<b>JULY 16, 2015</b>	1. <b>ENMAX Audit and Finance Committee Annual Report</b> 2. Attainable Homes Calgary Corporation 3. <b>External Auditor 2014 Performance Assessment – In Camera</b> 4. Integrated Risk Management Model Update 5. Audit Committee 2 <sup>nd</sup> Quarter 2015 Status Report 6. City Auditor's 2 <sup>nd</sup> 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. <b>City Auditor's Office – Budget Adjustments – In Camera</b>	<b>Deferred to Oct.</b>  AC2015-0627 <b>Deferred to Sept.</b>  AC2015-0451 AC2015-0616 AC2015-0559  AC2015-0572  AC2015-0617 AC2015-0618 AC2015-0562 AC2015-0619 AC2015-0620 <b>AC2015-0525 – tabled item added</b>
	<b>City Auditor's Office Reports</b>  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
<b>AUG. 2015</b>	<b>NO MEETING</b>	
<b>SEPT. 10, 2015</b>	<ol style="list-style-type: none"> <li>1. Calgary Convention Centre Authority – Audit Committee Annual Report</li> <li>2. <b>Calgary Municipal Land Corporation Audit Committee Report</b></li> <li>3. <b>City Auditor's Office Budget Update 2015</b></li> <li>4. Audit Committee Monthly Status Report</li> <li>5. External Auditor 2014 Performance Assessment – In Camera</li> <li>6. <b>Audit Committee Annual (2014/2015) Self Assessment – In Camera</b></li> <li>7. Audit Forum – verbal report – In Camera</li> <li>8. External Auditor – verbal report – In Camera</li> <li>9. City Auditor – verbal report – In Camera</li> <li>10. CFO – verbal report – In Camera</li> <li>11. Chair, Audit Committee – verbal report – In Camera</li> </ol> <p>-----</p> <p><b>City Auditor's Office Reports</b></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
<b>OCT. 15, 2015</b>	<ol style="list-style-type: none"> <li>1. ENMAX Audit and Finance Committee Annual Report</li> <li>2. Calgary Housing Company Audit and Risk Management Committee Annual Report</li> <li>3. <b>Calgary Municipal Land Corporation Audit Committee Report</b></li> <li>4. Audit Committee 3<sup>rd</sup> Quarter 2015 Status Report</li> <li>5. City Auditor's 3<sup>rd</sup> Quarter 2015 Status Report</li> <li>6. External Auditor 2015 Fiscal Year Audit Plan and 2014 Fees Report</li> <li>7. <b>Audit Committee Annual (2014/2015) Self Assessment – In Camera</b></li> <li>8. <b>Status of Third Party Organizations Operating Not-for-Profit Facilities on City of Calgary-Owned Land – In Camera</b></li> <li>9. Audit Forum – verbal report – In Camera</li> <li>10. External Auditor – verbal report – In Camera</li> <li>11. City Auditor – verbal report – In Camera</li> <li>12. CFO – verbal report – In Camera</li> <li>13. Chair of Audit Committee – verbal report – In Camera</li> </ol> <p>-----</p> <p><b>City Auditor's Office Reports</b></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

<b>NOV. 12, 2015</b>	<ol style="list-style-type: none"> <li>1. Election of Chair and Vice-chair – verbal report</li> <li>2. Election of Audit Sub-committee on Personnel membership – verbal report</li> <li>3. Audit Committee orientation</li> <li>4. Audit Committee Monthly Status Report</li> <li>5. Calgary Municipal Land Corporation Audit Committee Report</li> <li>6. Audit Committee Annual (2014/2015) Self Assessment – In Camera</li> <li>7. <a href="#">Ethics Program Assessment Follow-Up Report – Added</a></li> <li>8. Status of Third Party Organizations Operating Not-For-Profit Facilities on City of Calgary-Owned Land – In Camera</li> <li>9. Audit forum – verbal report – in camera</li> <li>10. External auditor – verbal report – in camera</li> <li>11. City auditor – verbal report – in camera</li> <li>12. CFO – verbal report – in camera</li> <li>13. Chair of Audit Committee – verbal report – in camera</li> </ol> <p>-----</p> <p><b>City auditor's office reports</b></p> <ol style="list-style-type: none"> <li>14. Freedom of Information and Protection of Privacy Access Request Process Audit</li> </ol>	<p>City Clerk's Chair, Audit Committee</p> <p>Executive Assistant to Audit Committee AC2015-0872 AC2015-0722</p> <p>AC2015-0744</p> <p><a href="#">AC2015-0891</a></p> <p>AC2015-0899</p> <p>AC2015-0873 AC2015-0874 AC2015-0875 AC2015-0876 AC2015-0877</p> <p>-----</p> <p>AC2015-0892</p>
<b>DEC. 10, 2015</b>	<ol style="list-style-type: none"> <li>1. <a href="#">2015 Corporate Risk Report</a></li> <li>2. City Auditor's Office 2016 Annual Audit Plan</li> <li>3. Audit Committee 2016 Work Plan</li> <li>4. Audit Forum – verbal report – In Camera</li> <li>5. External Auditor – verbal report – In Camera</li> <li>6. City Auditor – verbal report – In Camera</li> <li>7. CFO – verbal report – In Camera</li> <li>8. Chair of Audit Committee – verbal report – In Camera</li> </ol> <p>-----</p> <p><b>City Auditor's Office Reports</b></p> <p>When available</p>	<p><a href="#">Deferred to January 2016</a></p> <p>City Auditor EA to Audit Committee</p> <p>Chair, Audit Committee External Auditor City Auditor Chief Financial Officer Chair, Audit Committee</p> <p>-----</p> <p>City Auditor</p>

## II. AUDIT COMMITTEE TRAINING AND STAFF DEVELOPMENT

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

Executive Assistant provided the newly appointed Citizen Member of the Audit Committee with a brief orientation to the Committee.

### 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 October 31, 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
<b>2014 City Manager's Corporate Risk Report</b>	October 15, 2014	The City Manager's Office requested a deferral until February 2015	February 2015	<b>Completed February 2015 AC2015-0225</b>
<b>Not-For-Profit Facilities Operating on City of Calgary Owned Land</b>	November 7, 2014	Community and Protective Services requested a deferral until October 2015	October 2015	
	September 2015	EA to the Audit Committee made request	November 2015	

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