

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 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>City Auditor's Office Reports</p> <p>11. Sewer Capacity Management Processes Audit</p>	<p>Deferred to April</p> <p>AC2015-0285 AC2015-0286 AC2015-0278 AC2015-0287 AC2015-0288</p> <p>-----</p> <p>AC2015-0146</p>
APR. 23, 2015	<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 1st Quarter 2015 Status Report 6. City Auditor's Office 1st Quarter 2015 Status Report</p> <p>7. Presentation Requests for Civic Entities – In Camera - added 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>City Auditor's Office Reports</p> <p>When available</p>	<p>AC2015-0343 AC2015-0345 AC2015-0344 AC2015-0375 AC2015-0369 AC2015-0368</p> <p>AC2015-0376 - added AC2015-0370 AC2015-0279 AC2015-0372 AC2015-0279 AC2015-0373 AC2015-0374</p> <p>-----</p> <p>City Auditor</p>
MAY 21, 2015	<p>1. Calgary Public Library Board Finance and Personnel Committee Annual Report 2. Calgary Parking Authority Audit Committee Annual Report 3. Access Calgary Performance Audit – Management Update on Recommendations-added 4. External Auditor's Annual Independence Letter 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 AC2015-0380 – added AC2015-0465 – added AC2015-0438 AC2015-0454 AC2015-0455 AC2015-0457 AC2015-0280 AC2015-0456 AC2015-0458</p>

	<p>City Auditor's Office Reports</p> <p>12. Roads Business Unit Vehicle Equipment Management Audit</p>	AC2015-0450
JUNE 18, 2015	<p>1. Calgary Police Commission Finance & Audit Committee Annual Report</p> <p>2. Calgary Housing Company Audit and Risk Management Committee Annual Report</p> <p>3. Audit Committee Monthly Status Report</p> <p>4. External Auditor 2014 Management Letter</p> <p>5. Review of Executive Assistant Position – In Camera</p> <p>6. Status of Third Party Organizations Operating Not-for-Profit Facilities on City of Calgary-Owned Land – In Camera</p> <p>7. City Auditor's Office – Budget Adjustments – In Camera</p> <p>8. Audit Forum – verbal report – In Camera</p> <p>9. External Auditor – verbal report – In Camera</p> <p>10. City Auditor – verbal report – In Camera</p> <p>11. CFO – verbal report – In Camera</p> <p>12. Chair of Audit Committee – verbal report – In Camera</p> <p>City Auditor's Office Reports</p> <p>When available</p>	<p>AC2015-0530</p> <p>Deferred to Oct.</p> <p>AC2015-0519</p> <p>AC2015-0529</p> <p>No Longer Required</p> <p>Deferred to Oct.</p> <p>AC2015-0525 – added</p> <p>AC2015-0520</p> <p>AC2015-0521</p> <p>AC2015-0522</p> <p>AC2015-0523</p> <p>AC2015-0524</p> <p>City Auditor</p>
JULY 16, 2015	<p>1. ENMAX Audit and Finance Committee Annual Report</p> <p>2. Attainable Homes Calgary Corporation</p> <p>3. External Auditor 2014 Performance Assessment – In Camera</p> <p>4. Integrated Risk Management Model Update</p> <p>5. Audit Committee 2nd Quarter 2015 Status Report</p> <p>6. City Auditor's 2nd Quarter 2015 Status Report</p> <p>7. Civic Partner Audit Review – In Camera</p> <p>8. Audit Forum – verbal report – In Camera</p> <p>9. External Auditor – verbal report – In Camera</p> <p>10. City Auditor – verbal report – In Camera</p> <p>11. CFO – verbal report – In Camera</p> <p>12. Chair of Audit Committee – verbal report – In Camera</p> <p>City Auditor's Office Reports</p> <p>13. Contract Procurement – Request for Tenders Process Efficiency Audit</p> <p>14. Transportation Planning Audit Project Prioritization</p> <p>15. Corporate Ethics Assessment Audit</p>	<p>Deferred to Oct.</p> <p>AC2015-0627</p> <p>Deferred to Sept.</p> <p>AC2015-0451</p> <p>AC2015-0616</p> <p>AC2015-0559</p> <p>AC2015-0572</p> <p>AC2015-0617</p> <p>AC2015-0618</p> <p>AC2015-0562</p> <p>AC2015-0619</p> <p>AC2015-0620</p> <p>AC2015-0558</p> <p>AC2015-0561</p> <p>AC2015-0560</p>

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 <hr/> <p>City Auditor's Office Reports</p> <p>When available</p>	<p>CCCA Audit Committee Chair CMLC Audit Committee Chair City Auditor EA to Audit Committee</p> <p>CFO/EA to Audit Committee EA to Audit Committee</p> <p>Chair, Audit Committee External Auditor City Auditor Chief Financial Officer Chair, Audit Committee</p> <hr/> <p>City Auditor</p>
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. Audit Committee 3rd Quarter 2015 Status Report 4. City Auditor's 3rd Quarter 2015 Status Report 5. External Auditor 2015 Fiscal Year Audit Plan and 2014 Fees Report 6. Status of Third Party Organizations Operating Not-for-Profit Facilities on City of Calgary-Owned Land – 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 of Audit Committee – verbal report – In Camera <hr/> <p>City Auditor's Office Reports</p> <p>When available</p>	<p>ENMAX Audit Committee Chair CHC Chair</p> <p>EA to Audit Committee City Auditor External Auditor</p> <p>GM Community Services & Protective Services Chair, Audit Committee External Auditor City Auditor Chief Financial Officer Chair, Audit Committee</p> <hr/> <p>City Auditor</p>
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. Audit Forum – verbal report – In Camera 	<p>City Clerk's Chair of Audit Committee Various EA to Audit Committee</p> <p>Chair, Audit Committee</p>

	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 <hr/> City Auditor's Office Reports When available	External Auditor City Auditor CFO – added Chair, Audit Committee <hr/> City Auditor
DEC. 10, 2015	1. 2015 Corporate Risk Report 2. City Auditor's Office 2016 Annual Audit Plan 3. Audit Committee 2016 Work Plan 4. Audit Forum – verbal report – In Camera 5. External Auditor –verbal report – In Camera 6. City Auditor – verbal report – In Camera 7. CFO – verbal report – In Camera 8. Chair of Audit Committee – verbal report – In Camera <hr/> City Auditor's Office Reports When available	City Manager City Auditor EA to Audit Committee Chair, Audit Committee External Auditor City Auditor Chief Financial Officer Chair, Audit Committee <hr/> City Auditor

II. AUDIT COMMITTEE TRAINING AND STAFF DEVELOPMENT

The Executive Assistant attended the Annual Association of Certified Fraud Examiner's Conference in Baltimore.

III. STATUS OF AUDIT COMMITTEE BUDGET

The Audit Committee Bylaw 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 June 30, 2015, 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	
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	

ENMAX Audit and Finance Committee Annual Report	June 2015	ENMAX requested a deferral	October 2015	
External Auditor 2014 Performance Assessment	July 7, 2015	EA to Audit Committee made request	September 2015	