

## **CALGARY POLICE COMMISSION FINANCE & AUDIT COMMITTEE ANNUAL REPORT**

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### **EXECUTIVE SUMMARY**

This report, to the City's Audit Committee, is for information only to provide the annual audit governance status report from the Calgary Police Commission (CPC) Finance and Audit Committee.

### **RECOMMENDATION**

That the Audit Committee receives this report for information.

### **PREVIOUS COUNCIL DIRECTION / POLICY**

The Audit Committee Bylaw states that Audit Committee is responsible for:

"coordinating its governance responsibility with audit committees of The City's major autonomous civic entities."

Section 4(1)(i)

### **BACKGROUND**

This report responds to The City Audit Committee's reporting requirements of the CPC's Finance & Audit Committee.

This annual report is intended to be an ongoing dialogue between The City of Calgary and the CPC Finance & Audit Committee. It is anticipated the annual report from CPC's Finance & Audit Committee will continue to evolve over time to meet The City Audit Committee's information requirements in discharging its governance responsibilities.

### **INVESTIGATION: ALTERNATIVES AND ANALYSIS**

In accordance with the Police Act the CPC has a number of legislated responsibilities. These are:

- to allocate funds provided by City Council, this is done in consultation with the Chief of Police;
- to establish policies providing for efficient and effective policing;
- to issue instructions as necessary to the Chief in regards to those policies; and
- to ensure sufficient persons are employed by the Service to carry out the functions of the Service.

It is the responsibility of the CPC, in consultation with the Chief of Police, to prepare and review the business and budget plan, as well as a yearly plan for service provision.

In support of the Commission's oversight role, the report also provides: a summary of the CPC's 2015 Committee work plans, including the work plans of the Finance & Audit Committee, Complaint Oversight and the Governance committees, with a focus on risk management activities; committee terms of reference; a summary of the CPS 2014 external auditor reports; commentary regarding the CPS 2014 Annual Financial Statements, and any other pertinent information CPC would like to provide to The City's Audit Committee.

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### **Stakeholder Engagement, Research and Communication**

The CPC created this report in consultation with the CPS.

### **Strategic Alignment**

This report aligns with The City Audit Committee's governance responsibility to receive annual reports on matters of audit governance, including the organization's most recent annual financial statements, from the Calgary Police Commission.

### **Social, Environmental, Economic (External)**

This report has been reviewed for alignment with The City of Calgary's Triple Bottom Line Policy Framework. No implications were identified.

### **Financial Capacity**

#### **Current and Future Operating Budget:**

Not applicable to this report.

#### **Current and Future Capital Budget:**

Not applicable to this report.

### **Risk Assessment**

This report has been completed in accordance with The City of Calgary's Integrated Risk Management (IRM) Policy and Framework. There are no significant risks associated with this report.

### **REASON FOR RECOMMENDATION:**

This report responds to The City Audit Committee's reporting requirements of the CPC's Finance & Audit Committee and is intended for information only.

### **ATTACHMENTS**

1. Complaints and Oversight Committee Workplan & Dashboard 2015
2. Finance & Audit Committee Workplan & Dashboard 2015
3. Governance Committee Workplan & Dashboard 2015
4. Finance & Audit Committee Terms of Reference 2015
5. Governance & Policy Committee Terms of Reference 2015
6. Complaint Oversight Committee Terms of Reference 2015
7. Deloitte LLP – Calgary Police Service 2014 Audit Plan
8. Deloitte LLP – Calgary Police Service Year End Report to Audit Committee Report 2014
9. Calgary Police Service - Financial Statements December 31, 2014
10. Calgary Police Commission PowerPoint Presentation