



MINUTES

AUDIT COMMITTEE

HELD 2014 NOVEMBER 06 AT 9:30 AM

IN THE ENGINEERING TRADITIONS COMMITTEE ROOM

PRESENT:

Councillor R. Pootmans, Chair
Councillor E. Woolley, Vice-Chair
Councillor J. Magliocca
Councillor W. Sutherland
Citizen Representative, Mr. B. Day
Citizen Representative, Mr. B. Fitzsimmons
Citizen Representative, Mr. R. Ghosh

ALSO PRESENT:

Chief Financial Officer E. Sawyer
City Auditor K. Palmer
Executive Assistant P. Frank
External Auditor T. Nakka
Legislative Assistant J. Lord Charest

This meeting was conducted in accordance with the Procedure Bylaw 44M2006, as amended.

BRING FORWARD, Moved by Mr. Ghosh, that the following Reports be brought forward to be dealt with at this time:

ELECTION OF CHAIR AND VICE-CHAIR - VERBAL REPORT, AC2014-0899

INTRODUCTIONS - VERBAL REPORT, AC2014-0904

CARRIED

3.1 ELECTION OF CHAIR AND VICE-CHAIR - VERBAL REPORT, AC2014-0899

APPROVE, Moved by Councillor Sutherland, that with respect to Report AC2014-0899, and following nomination procedures:

1. Councillor Pootmans was elected Chair of the Audit Committee, by acclamation; and
2. Councillor Woolley was elected Vice-Chair of the Audit Committee, by acclamation.

CARRIED

3.2 INTRODUCTIONS - VERBAL REPORT, AC2014-0904

RECOGNITION

On behalf of Members of the Audit Committee, Councillor Pootmans welcomed Mr. Fitzsimmons and Councillor Sutherland as new members of the Audit Committee and congratulated Councillor Woolley on his appointment as Vice-Chair of the Audit Committee.

APPROVE, Moved by Councillor Sutherland, that with respect to Report AC2014-0904, the Audit Committee:

Welcome Mr. Fitzsimmons and Councillor Sutherland to the Audit Committee.

CARRIED

1. CONFIRMATION OF AGENDA

CONFIRM AGENDA, Moved by Councillor Woolley, that the Agenda for the 2014 November 06 Regular Meeting of the Audit Committee be confirmed.

CARRIED

2. CONFIRMATION OF MINUTES

2.1 UNCONFIRMED MINUTES OF THE REGULAR MEETING OF THE AUDIT COMMITTEE, 2014 OCTOBER 09

CONFIRM MINUTES, Moved by Mr. Day, that the Minutes of the 2014 October 09 Regular Meeting of the Audit Committee be confirmed.

CARRIED

3. NEW BUSINESS

3.3 PROCUREMENT RESPONSE UNDER THE STATE OF LOCAL EMERGENCY AUDIT, AC2014-0878

DISTRIBUTION

At the request of Administration, and with the concurrence of the Chair, the Legislative Assistant distributed copies of a Powerpoint presentation entitled "Procurement Response under the State of Local Emergency Audit, Audit Committee", dated 2014 November 06, with respect to Report AC2014-0878.

APPROVE, Moved by Mr. Fitzsimmons, that the Administration Recommendations contained in Report AC2014-0878 be approved, as follows:

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

CARRIED

3.4 CITY AUDITOR'S OFFICE 2015 ANNUAL AUDIT PLAN, AC2014-0880

DISTRIBUTION

At the request of Administration, and with the concurrence of the Chair, the Legislative Assistant distributed copies of a Powerpoint presentation, entitled "City Auditor's Office, 2015 Draft Audit Plan, Audit Committee", dated 2014 November 06, with respect to Report AC2014-0880.

APPROVE, Moved by Mr. Day, that the Administration Recommendations contained in Report AC2014-0880 be approved, as follows:

1. That Audit Committee approve the City Auditor's Office 2015 Annual Audit Plan and forward to Council for information; and
2. That Audit Committee recommend to Council that the City Auditor present the City Office Auditor's 2015 Annual Audit Plan to Council.

CARRIED

3.5 AUDIT COMMITTEE 2015 WORK PLAN, AC2014-0896

APPROVE, Moved by Councillor Woolley, that the Administration Recommendation contained in Report AC2014-0896 be approved, **after amendment**, as follows:

1. That the Audit Committee approves the Audit Committee's 2015 Work Plan, **after amendment, to the Attachment, as follows:**
 - a) **On page 1 of 4, Column 2, Second Row, Report #2, "Integrated Risk Management Model Update" be deleted from the 2015 February 19 Audit Committee Meeting date and added to the 2015 July 16 Audit Committee Meeting date.**
 - b) **On page 2 of 4, Column 2, Row 3, by adding a new Report #11 entitled "Review of the Audit Committee Executive Assistant position" to the 2015 June 18 Audit Committee Meeting.**
2. That the Audit Committee forwards this Report to Council for Information.

CARRIED

3.6 AUDIT COMMITTEE MONTHLY STATUS REPORT, AC2014-0897

APPROVE, Moved by Mr. Gosh, that the Administration Recommendation contained in Report AC2014-0897 be approved, as follows:

That Audit Committee receives this report for Information.

CARRIED

IN CAMERA, Moved by Councillor Sutherland that, in accordance with Section 197 of the *Municipal Government Act*, and Sections 16(1), 19(1), and 24(1)(a)(b) and (c) of the *Freedom*

of Information and Protection of Privacy Act, Committee now move In Camera at 10:57 a.m., in order to consider several confidential matters.

CARRIED

The Audit Committee moved into public session at 12:07 p.m. with Councillor Pootmans in the Chair.

RISE AND REPORT, Moved by Councillor Sutherland, that the Audit Committee rise and report.

CARRIED

4. IN CAMERA ITEMS

4.1 AUDIT COMMITTEE (2013/2014) SELF-ASSESSMENT, AC2014-0902

APPROVE, Moved by Councillor Magliocca, that with respect to Report AC2014-0902 the following be approved:

That the Audit Committee:

1. Receive the Audit Committee (2013/2014) Self-Assessment for information; and
2. Keep the Verbal Report and the In Camera discussions confidential pursuant to Sections 16(1) and 19(1) of the *Freedom of Information and Protection of Privacy Act*.

CARRIED

4.2 AUDIT FORUM - VERBAL REPORT, AC2014-0892

APPROVE, Moved by Councillor Woolley, that with respect to Report AC2014-0892 the following be approved:

That the Audit Committee:

1. Receive the Audit Forum Verbal Report for information; and
2. Keep the Verbal Report and In Camera discussions confidential pursuant to Sections 16(1) and 24(1)(a)(b) and (c) of the *Freedom of Information and Protection of Privacy Act*.

CARRIED

4.3 EXTERNAL AUDITOR - VERBAL REPORT, AC2014-0893

APPROVE, Moved by Mr. Day, that with respect to Report AC2014-0893 the following be approved:

That the Audit Committee:

1. Receive the External Auditor Verbal Report for information; and
2. Keep the Verbal Report and In Camera discussions confidential pursuant to Sections 24(1)(a)(b) and (c) of the *Freedom of Information and Protection of Privacy Act*.

CARRIED

4.4 CITY AUDITOR - VERBAL REPORT, AC2014-0894

APPROVE, Moved by Councillor Sutherland, that with respect to Report AC2014-0894 the following be approved:

That the Audit Committee:

1. Receive the City Auditor's Verbal Report for information; and
2. Keep the Verbal Report, In Camera discussions and distribution confidential pursuant to Sections 24(1)(a)(b) and (c) of the *Freedom of Information and Protection of Privacy Act*.

CARRIED

4.5 CHIEF FINANCIAL OFFICER - VERBAL REPORT, AC2014-0901

APPROVE, Moved by Mr. Fitzsimmons, that with respect to the Verbal Report AC2014-0901, the following be approved:

That the Audit Committee:

1. Receive the Chief Financial Officer Verbal Report for information; and
2. Keeps the Verbal Report and In Camera discussions confidential pursuant to Sections 24(1)(a)(b) and (c) of the *Freedom of Information and Protection of Privacy Act*.

CARRIED

4.6 CHAIR, AUDIT COMMITTEE - VERBAL REPORT, AC2014-0895

APPROVE, Moved by Mr.Gosh, that with respect to the Verbal Report AC2014-0895, the following be approved:

That the Audit Committee:

1. Receive the Chair Of Audit Committee - Verbal Report, for information;
2. Reconsider Recommendation 1 of Report AC2014-0814 contained in the minutes of the 2014 October 09 Regular Meeting of the Audit Committee;
3. Recommend that The Attainable Homes Calgary Corporation presentation to the Audit Committee as contained in Recommendation 1 of Report AC2014-0814, be deferred to the Regular Meeting of the Audit Committee no later than Q1 2015; and
4. Keep the Verbal Report and In Camera discussions confidential pursuant to Sections 24(1)(a)(b) and (c) of the *Freedom of Information and Protection of Privacy Act*.

CARRIED

5. ADJOURNMENT

ADJOURN, Moved by Mr. Fitzsimmons, that this meeting adjourn at 12:11 p.m.

CARRIED

CONFIRMED BY COMMITTEE ON 2015 JANUARY 22

CHAIR

LEGISLATIVE ASSISTANT

THE FOLLOWING ITEMS HAVE BEEN FORWARDED TO THE 2014 NOVEMBER 17
REGULAR MEETING OF COUNCIL:

CONSENT:

PROCUREMENT RESPONSE UNDER THE STATE OF LOCAL EMERGENCY AUDIT,
AC2014-0878

CITY AUDITOR'S OFFICE 2015 ANNUAL AUDIT PLAN, AC2014-0880

AUDIT COMMITTEE 2015 WORK PLAN, AC2014-0896

The next Regular Meeting of the Audit Committee has been scheduled to be held on
2015 January 22 at 9:30 AM.

UNCONFIRMED