

**I. STATUS OF AUDIT COMMITTEE 2014 WORK PLAN**

This provides the original Work Plan as approved by Audit Committee in December 2013, the items added in 2014 and the status of each item. The items are arranged by Audit Committee meeting date.

<b>AUDIT COMMITTEE 2014 WORK PLAN</b>		
<b>Meeting Date</b>	<b>Report</b>	<b>Accountability</b>
<b>JAN 23, 2014</b>	1. External Auditor 2012 Management Letter Update	AC2014-0123
	2. <b>Employee Code of Conduct Annual Report</b>	<b>Deferred to May</b>
	3. <b>IT Risk Management Annual Update</b>	<b>Deferred to February</b>
	4. 2013 City Manager's Risk Report – In –Camera	AC2014-0060
	5. Audit Committee Monthly Status Report	AC2014-0111
	6. <b>Audit Committee 4<sup>th</sup> Quarter 2013 Status Report</b>	<b>Deferred to February</b>
	7. City Auditor's 4th Quarter 2013 Status Report	AC2014-0087
	8. 2012 Actual External Audit Fees Report	AC2014-0124
	9. External Auditor – verbal report – In Camera	AC2014-0110
	10. City Auditor – verbal report – In Camera	AC2014-0130
	11. Whistle Blower – verbal report – In Camera	AC2014-0126
	12. <b>CFO – verbal report – In Camera</b>	<b>VR2014-0017 - added</b>
	<b>City Auditor's Office Reports</b>	
	13. Payroll review and Approval Process – Part 2	AC2014-0085
	14. Facility Utilization Audit	AC2014-0086
<b>FEB 20, 2014</b>	1. <b>Legal Compliance Annual Report</b>	<b>Deferred to March</b>
	2. IT Risk Management Annual Update	AC2014-0161
	3. City Auditor's 2013 Annual Report	AC2014-0164
	4. 2013 Whistleblower Report	AC2014-0165
	5. Audit Committee 4 <sup>th</sup> Quarter Status Report	AC2014-0180
	6. Audit Committee 2013 Annual Status Report	AC2014-0181
	7. <b>Audit Committee Monthly Status Report</b>	<b>AC2014-0182 – added</b>
	8. <b>Whistleblower Policy – verbal report – In Camera</b>	<b>AC2014-0179 – added</b>
	9. External Auditor – verbal report – In Camera	AC2014-0177
	10. City Auditor – verbal report – In Camera	AC2014-0163
	11. <b>CFO – verbal report – In Camera</b>	<b>AC2014-0178 – added</b>
	<b>City Auditor's Office Reports</b>	
	12. Virtual Server Security Audit	AC2014-0162
<b>MAR 20, 2014</b>	1. <b>Integrated Risk Management Model Update</b>	<b>Deferred to April</b>
	2. Audit Committee Narrative for The City's 2013 Annual Report	AC2014-0270
	3. Audit Committee Monthly Status Report	AC2014-0271

	<p>4. Selection of Special Studies and Performance Audits for 2014</p> <p>5. Legal Compliance Annual Report</p> <p>6. The City of Calgary Insurance Coverage Annual Report – In Camera</p> <p>7. Whistleblower Policy Communication Report</p> <p>8. Access Calgary Performance Audit – In Camera</p> <p>9. Whistleblower Policy – 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><b>City Auditor's Office Reports</b></p> <p>When available</p>	<p>Deferred to April</p> <p>AC2014-0231</p> <p>AC2014-0231</p> <p>AC2014-0269 - added</p> <p>AC2014-0242 - added</p> <p>AC2014-0265 - added</p> <p>(VR2014-0040)</p> <p>AC2014-0264</p> <p>AC2014-0266</p> <p>AC2014-0268 – added</p> <p>AC2014-0267 – added</p> <p>-----</p> <p>City Auditor</p>
APR 17, 2014	<p>1. 2013 Annual Investment Report</p> <p>2. Control Environment Assessment and Management Representations</p> <p>3. City of Calgary 2013 Annual Report</p> <p>4. Integrated Risk Management Model Update</p> <p>5. External Auditor's 2013 Report</p> <p>6. Audit Committee 1<sup>st</sup> Quarter 2013 Status Report</p> <p>7. City Auditor's 1<sup>st</sup> Quarter 2013 Status Report</p> <p>8. Selection of Special Studies and Performance Audits for 2014 – verbal report – 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><b>City Auditor's Office Reports</b></p> <p>1. Attainable Homes Calgary Corporation – Home Ownership Business Cycle Controls Audit</p> <p>2. Integrated Risk Management Audit</p>	<p>AC2014-0313</p> <p>AC2014-0319</p> <p>AC2014-0320</p> <p>Deferred to May</p> <p>AC2014-0327</p> <p>AC2014-0337</p> <p>AC2014-0296</p> <p>AC2014-0328</p> <p>AC2014-0336 – added</p> <p>AC2014-0329</p> <p>AC2014-0330</p> <p>AC2014-0331– added</p> <p>AC2014-0332 – added</p> <p>-----</p> <p>AC2014-0294</p> <p>AC2014-0295</p>
MAY 15, 2014	<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. Employee Code of Conduct</p> <p>4. Audit Committee Monthly Status Report</p> <p>5. Audit Forum – verbal report – In Camera</p> <p>6. External Auditor – verbal report – In Camera</p> <p>7. The City Auditor – verbal report – In Camera</p> <p>8. CFO – verbal report – In Camera</p> <p>9. Chair, Audit Committee -verbal report- In Camera</p>	<p>AC2014-0409</p> <p>AC2014-0429</p> <p>AC2014-0382</p> <p>AC2014-0422</p> <p>AC2014-0419 - added</p> <p>AC2014-0420</p> <p>AC2014-0330</p> <p>AC2014-0421 - added</p> <p>AC2014-0430 - added</p>

	<p><b>City Auditor's Office Reports</b></p> <p>When available</p>	City Auditor
<b>JUN 19, 2014</b>	<p>1. <b>Calgary Municipal Land Corporation Audit Committee Report</b></p> <p>2. Calgary Police Commission Finance &amp; Audit Committee Annual Report</p> <p>3. Calgary Housing Company Audit and Risk Management Committee Annual Report</p> <p>4. Audit Committee Monthly Status Report</p> <p>5. External Auditor 2013 Management Letter</p> <p>6. Status of Third Party Organizations Operating Not-for-Profit Facilities on City of Calgary-Owned Land – In Camera</p> <p>7. <b>Audit Forum – verbal report – In Camera</b></p> <p>8. External Auditor – verbal report – In Camera</p> <p>9. City Auditor – verbal report – In Camera</p> <p>10. <b>CFO – verbal report – In Camera</b></p> <p>11. <b>Chair of Audit Committee – verbal report – In Camera</b></p> <p><b>City Auditor's Office Reports</b></p> <p>When available</p>	<p><b>Deferred to Sept.</b></p> <p>AC2014-0537</p> <p>AC2014-0536</p> <p>AC2014-0531</p> <p>AC2014-5033</p> <p>AC2014-0432</p> <p><b>AC2014-0526 - added</b></p> <p>AC2014-0527</p> <p>AC2014-0528</p> <p><b>AC2014-0529 - added</b></p> <p><b>AC2014-0530 - added</b></p> <p>City Auditor</p>
<b>JUL 17, 2014</b>	<p>1. ENMAX Audit and Finance Committee Annual Report</p> <p>2. <b>Calgary Convention Centre Authority – Audit Committee Annual Report</b></p> <p>3. Attainable Homes Calgary Corporation</p> <p>4. <b>External Auditor 2013 Performance Assessment</b></p> <p>5. Audit Committee 2<sup>nd</sup> Quarter 2014 Status Report</p> <p>6. City Auditor's 2<sup>nd</sup> Quarter 2014 Status Report</p> <p>7. <b>Civic Partner Audit Review – In Camera</b></p> <p>8. <b>Audit Forum – verbal report – In Camera</b></p> <p>9. External Auditor – verbal report – In Camera</p> <p>10. City Auditor – verbal report – In Camera</p> <p>11. <b>CFO – verbal report – In Camera</b></p> <p>12. <b>Chair of Audit Committee – verbal report – In Camera</b></p> <p><b>City Auditor's Office Reports</b></p> <p>When available</p>	<p>AC2014-0589</p> <p><b>Deferred to Sept.</b></p> <p>AC2014-0599</p> <p><b>Deferred to Sept.</b></p> <p>AC2014-0600</p> <p>AC2014-0586</p> <p><b>AC2014-0503 - added</b></p> <p><b>AC2014-0593 - added</b></p> <p>AC2014-0594</p> <p>AC2014-0587</p> <p><b>AC2014-0595 – added</b></p> <p><b>AC2014-0596 – added</b></p> <p>City Auditor</p>
<b>AUGUST 2014</b>	<b>NO MEETING</b>	
<b>SEPT 11, 2014</b>	<p>1. Calgary Convention Centre Authority – Audit Committee Annual Report</p> <p>2. Calgary Municipal Land Corporation Audit</p>	<p>AC2014-0722</p> <p>AC2014-0730</p>

	<p>Committee Report</p> <p>3. External Auditor 2013 Performance Assessment – In Camera</p> <p>4. <b>Audit Committee Annual (2013/2014) Self Assessment</b></p> <p>5. City Auditor's Office Budget Update 2014</p> <p>6. Audit Committee Monthly Status Report</p> <p>7. <b>Review of Audit Committee EA Position</b></p> <p>8. <b>Audit Forum – verbal report – In Camera</b></p> <p>9. External Auditor – verbal report – In Camera</p> <p>10. City Auditor – verbal report – In Camera</p> <p>11. <b>CFO – verbal report – In Camera</b></p> <p>12. <b>Chair, Audit Committee – verbal report – In Camera</b></p> <p>-----</p> <p><b>City Auditor's Office Reports</b></p> <p>13. Flood Recovery Expenditure Audit</p>	<p>AC2014-0728</p> <p><b>Deferred to October</b></p> <p>AC2014-0710</p> <p>AC2014-0727</p> <p><b>Deferred to 2015</b></p> <p>AC2014-0723 - added</p> <p>AC2014-0724</p> <p>AC2014-0712</p> <p>AC2014-0725 - added</p> <p>AC2014-0726 – added</p> <p>-----</p> <p>AC2014-0711</p>
<b>OCT 9, 2014</b>	<p>1. <b>Audit Committee Annual (2013/2014) Self Assessment</b></p> <p>2. Audit Committee 3<sup>rd</sup> Quarter 2014 Status Report</p> <p>3. City Auditor's 3<sup>rd</sup> Quarter 2014 Status Report</p> <p>4. External Auditor 2014 Fiscal Year Audit Plan</p> <p>5. <b>External Auditor 2013 Fees Report</b></p> <p>6. <b>Engagement of External Auditor Deloitte LLP for Public Private Partnership (P3) Consulting Work</b></p> <p>7. <b>Audit Forum – verbal report – In Camera</b></p> <p>8. External Auditor –verbal report – In Camera</p> <p>9. City Auditor – verbal report – In Camera</p> <p>10. <b>CFO – verbal report – In Camera</b></p> <p>11. <b>Chair of Audit Committee – verbal report – In Camera</b></p> <p>-----</p> <p><b>City Auditor's Office Reports</b></p> <p>When available</p>	<p><b>Deferred to November</b></p> <p>AC2014-0813</p> <p>AC2014-0805</p> <p>AC2014-0818</p> <p>AC2014-0818 - added</p> <p>AC2014-0733 - added</p> <p>AC2014-0814 - added</p> <p>AC2014-0815</p> <p>AC2014-0806</p> <p>AC2014-0816 - added</p> <p>AC2014-0817 – added</p> <p>-----</p> <p>City Auditor</p>
<b>NOV 6, 2014</b>	<p>1. Election of Chair and Vice-Chair – verbal report</p> <p>2. Election of Audit Sub-Committee on Personnel Membership – verbal report</p> <p>3. <b>Audit Committee Orientation</b></p> <p>4. Audit Committee Monthly Status Report</p> <p>5. City Auditor's Office 2015 Annual Audit Plan</p> <p>6. Audit Committee 2015 Work Plan</p> <p>7. <b>2014 City Manager's Corporate Risk Report – In Camera</b></p> <p>8. Audit Committee (2013/2014) Self-Assessment</p> <p>9. <b>Audit Forum – verbal report – In Camera</b></p> <p>10. External Auditor –verbal report – In Camera</p>	<p>AC2014-0899</p> <p>AC2014-0900</p> <p><b>Deferred to January</b></p> <p>AC2014-0897</p> <p>AC2014-0880</p> <p>AC2014-0896</p> <p><b>Deferred to February</b></p> <p>AC2014-0902</p> <p>AC2014-0892</p> <p>AC2014-0893</p>

	11. City Auditor – verbal report – In Camera 12. CFO – verbal report – In Camera 13. Chair of Audit Committee – verbal report – In Camera ----- <b>City Auditor's Office Reports</b> 14. Procurement Response under the State of Local Emergency Audit	<a href="#">AC2014-0894</a> <a href="#">AC2014-0901</a> <a href="#">AC2014-0895</a> ----- AC2014-0878
<b>DEC 2014</b>	<b>NO MEETING</b>	

## II. TRAINING AND STAFF DEVELOPMENT

There is no update to training and staff development.

## 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 2014 was approved by Council in November 2011 and adjusted by Council in November 2013.

The Audit Committee's 2014 total operating budget is \$731,917.

For the 9 months ending September 30, 2014, there is a positive variance to the budget.

## 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 by the Audit Committee Chair.

**V. STATUS OF OUTSTANDING MOTIONS AND DIRECTIONS**

<b>ITEM</b>	<b>REQUEST DATE</b>	<b>SUBJECT</b>	<b>DUE</b>	<b>STATUS</b>
<b>2013 City Manager's Corporate Risk Report</b>	November 2013	The City Manager's Office has requested a deferral until January 23, 2014	January 23, 2014	AC2014-0060 Completed
<b>Employee Code of Conduct Annual Report</b>	January 2014	HR has requested that this Report be deferred until May 15, 2014	May 15, 2014	AC2014-0382 Completed
<b>IT Risk Management Annual Update</b>	January 2014	IT has requested that this Report be deferred until Feb. 20, 2014	Feb. 20, 2014	AC2014-0161 Completed
<b>Legal Compliance Annual Report</b>	February 2014	The City Solicitor has requested that this Report be deferred until March 20, 2014	March 20, 2014	AC2014-0231 Completed
<b>Integrated Risk Management Model Update</b>	February 2014	The City Manager's Office requested a deferral to the April 17, 2014 or until after the IRM Audit is presented.	May 15, 2014	AC2014-0143 Completed
<b>Selection of Special Studies and Performance Audits for 2014</b>	March 11, 2014	The EA requested a deferral until the meeting of April 17, 2014.	April 17, 2014	AC2014-0328 Completed
<b>Whistleblower Policy Communication Report</b>	February 20, 2014	The Audit Committee directed Administration to provide a Report on the Whistleblower Report	March 20, 2014	AC2014-0269 Completed
<b>External Auditor 2013 Performance Assessment</b>	July 9, 2014	The EA requested a deferral until the meeting of September 11, 2014	September 11, 2014	AC2014-0728 Completed

**AUDIT COMMITTEE MONTHLY STATUS REPORT**AC2014-0897  
ATTACHMENT  
PAGE 7 OF 7

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<b>Audit Committee Annual (2013/2014) Self Assessment</b>	September 3, 2014	The EA requested a deferral until the meeting of October 9, 2014	November 6, 2014	AC2014-0902 Completed
<b>2014 City Manager's Corporate Risk Report</b>	October 15, 2014	The City Manager's Office has requested a deferral until February 2015		