



MINUTES

AUDIT COMMITTEE

**HELD 2014 SEPTEMBER 11 AT 9:30 AM
IN THE ENGINEERING TRADITIONS COMMITTEE ROOM**

PRESENT:

Councillor R. Pootmans, Chair
Councillor J. Magliocca, Vice-Chair
Councillor S. Keating
Citizen Representative, Mr. B. Day
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 D. Williams

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

1. CONFIRMATION OF AGENDA

CONFIRM AGENDA, Moved by Councillor Keating, that the Agenda for the 2014 September 11 Regular Meeting of the Audit Committee be confirmed.

CARRIED

2. CONFIRMATION OF MINUTES

2.1 MINUTES OF THE REGULAR MEETING OF AUDIT COMMITTEE, 2014 JULY 17

CONFIRM MINUTES, Moved by Mr. Day, that the Minutes of the 2014 July 17 Regular Meeting of the Audit Committee be confirmed.

CARRIED

3. NEW BUSINESS

3.1 CALGARY MUNICIPAL LAND CORPORATION ANNUAL REPORT & RISK MANAGEMENT PROCESSES, AC2014-0730

DISTRIBUTION

At the request of Lyle Edwards, Chairman of the Calgary Municipal Land Corporation and with the concurrence of the Chair, the Legislative Assistant distributed copies of a PowerPoint presentation entitled "The Future is Rising", with respect to Report AC2014-0730.

APPROVE, Moved by Councillor Keating, that the Administration Recommendation contained in Report AC2014-0730 be approved, as follows:

That the Audit Committee receives this report for information.

CARRIED

3.2 CALGARY CONVENTION CENTRE AUTHORITY 2013 ANNUAL REPORT, AC2014-0722

APPROVE, Moved by Councillor Magliocca, that the Administration Recommendation contained in Report AC2014-0722 be approved, **after amendment**, as follows:

That the **Audit Committee** receives this Report for Information.

CARRIED

3.3 FLOOD RECOVERY EXPENDITURE AUDIT, AC2014-0734

CLERICAL CORRECTION

At the request of Mr. Day, a clerical correction was noted in the Attachment, on Page 6 of 24, first paragraph, third sentence, by deleting the word “misrepresented” following the words “We noted that some budget amounts were” and by substituting the word “misclassified”.

APPROVE, Moved by Mr. Ghosh, that the Administration Recommendations contained in Report AC2014-0734 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 BUDGET 2015 - 2018, AC2014-0710

APPROVE, Moved by Mr. Day, that the Administration Recommendations contained in Report AC2014-0710 be approved, **after amendment**, as follows:

That the Audit Committee:

1. **Receive this Report for information;** and
2. **Refer the Attachment to Administration to include** in the 2014 November 24 Council Budget 2015-2018 meeting for **Council's approval.**

CARRIED

3.5 AUDIT COMMITTEE MONTHLY STATUS REPORT, AC2014-0727

DISTRIBUTION

At the request of the Administration, and with the concurrence of the Chair, the Legislative Assistant distributed copies of Attachment 2, which is to be attached to Report AC2014-0727.

APPROVE, Moved by Mr. Ghosh, that the Administration Recommendation contained in Report AC2014-0727 be approved, as follows:

That Audit Committee receives this Report for Information.

CARRIED

IN CAMERA, Moved by Councillor Keating 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 10:47 a.m., in order to consider several confidential matters.

CARRIED

The Audit Committee moved into public session at 11:34 a.m. with Councillor Pootmans in the Chair.

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

CARRIED

4. IN CAMERA ITEMS

4.1 AUDIT FORUM - VERBAL REPORT, AC2014-0723

APPROVE, Moved by Councillor Keating, that with respect to Report AC2014-0723 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 24(1)(a)(b) and (c) of the *Freedom of Information and Protection of Privacy Act*.

CARRIED

4.2 EXTERNAL AUDITOR - VERBAL REPORT, AC2014-0724

APPROVE, Moved by Mr. Day, that with respect to Report AC2014-0724 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

4.3 CITY AUDITOR'S VERBAL REPORT, AC2014-0712

DISTRIBUTION

At the request of the City Auditor, and with the concurrence of the Chair, the Legislative Assistant distributed copies of a document, which is to remain confidential pursuant to Sections 24(1)(a)(b) and (c) of the *Freedom of Information and Protection of Privacy Act*, with respect to Report AC2014-0712.

APPROVE, Moved by Mr. Ghosh, that with respect to Report AC2014-0712 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

4.4 CHIEF FINANCIAL OFFICER - VERBAL REPORT, AC2014-0725

FILE, Moved by Mr. Day, that the Chief Financial Officer Verbal Report, AC2014-0725 be filed.

CARRIED

4.5 CHAIR OF AUDIT COMMITTEE - VERBAL REPORT, AC2014-0726

DISTRIBUTION

At the request of the City Auditor, and with the concurrence of the Chair, the Legislative Assistant distributed copies of a document, which is to remain confidential pursuant to Sections 24(1)(a)(b) and (c) of the *Freedom of Information and Protection of Privacy Act*, with respect to Report AC2014-0726.

APPROVE, Moved by Councillor Magliocca, that with respect to Report AC2014-0726 the following be approved:

That the Audit Committee:

1. Receive the Chair of Audit Committee 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

4.6 EXTERNAL AUDITOR 2013 PERFORMANCE ASSESSMENT, AC2014-0728

APPROVE, Moved by Mr. Ghosh, that with respect to Report AC2014-0728 the following be approved:

1. That Audit Committee recommends that Council receive this report for information; and
2. Direct that this Report, the Attachments and the In Camera discussions remain confidential pursuant to Sections 16(1) and 19(1) of the *Freedom of Information and Protection of Privacy Act*.

CARRIED

5. ADJOURNMENT

ADJOURN, Moved by Councillor Magliocca, that this meeting adjourn at 11:36 a.m.

CARRIED

CONFIRMED BY COMMITTEE ON

CHAIR

LEGISLATIVE ASSISTANT

THE FOLLOWING ITEMS HAVE BEEN FORWARDED TO THE 2014 SEPTEMBER 22
REGULAR MEETING OF COUNCIL:

CONSENT:

FLOOD RECOVERY EXPENDITURE AUDIT, AC2014-0734

IN CAMERA:

EXTERNAL AUDITOR 2013 PERFORMANCE ASSESSMENT, AC2014-0728

The next Regular Meeting of the Audit Committee has been scheduled to be held on 2014
October 09 at 9:30 AM.