



## MINUTES

### AUDIT COMMITTEE

HELD 2014 MARCH 20 AT 9:30 AM

IN THE ENGINEERING TRADITIONS COMMITTEE ROOM

PRESENT:

Councillor R. Pootmans, Chair  
Councillor J. Magliocca, Vice-Chair  
Councillor S. Keating  
Councillor E. Woolley  
Citizen Representative, Mr. R. Ghosh  
Citizen Representative, Mr. R. Walters

ALSO PRESENT:

Acting Chief Financial Officer B. Koay  
City Auditor K. Palmer  
Executive Assistant P. Frank  
External Auditor T. Nakka  
Legislative Assistant C. Smillie

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

1. CONFIRMATION OF AGENDA

AMENDMENT, Moved by Councillor Keating, that the Agenda for today's Meeting be amended by adding an item of Urgent Business, In Camera, entitled "Auditor Forum (Verbal), VR2014-0034".

CARRIED

AMENDMENT, Moved by Councillor Woolley, that the Agenda for today's Meeting, as amended, be further amended by adding an item of Urgent Business, entitled "Reconsideration of Report VR2014-0023, Chair of Audit Committee – Verbal Report, VR2014-0033" and further, that the item be brought forward to be dealt with as the first item of new business.

CARRIED

CONFIRM AGENDA, AS AMENDED, Moved by Mr. Ghosh, that the Agenda for the 2014 March 20 Regular Meeting of the Audit Committee be confirmed, **as amended**, as follows:

**ADD URGENT BUSINESS**

RECONSIDERATION OF REPORT VR2014-0023, CHAIR OF AUDIT COMMITTEE –  
VERBAL REPORT, VR2014-0033

**ADD URGENT BUSINESS, IN CAMERA**

AUDITOR FORUM (VERBAL), VR2014-0034

CARRIED

2. CONFIRMATION OF MINUTES

2.1 MINUTES OF THE REGULAR MEETING OF AUDIT COMMITTEE,  
2014 FEBRUARY 20

CONFIRM MINUTES, Moved by Mr. Ghosh, that the Minutes of the 2014 February 20 Regular Meeting of the Audit Committee be confirmed.

CARRIED

3. NEW BUSINESS

3.1 WHISTLEBLOWER POLICY COMMUNICATION, AC2014-0269

APPROVE, Moved by Mr. Ghosh, that the Recommendation contained in Report AC2014-0269 be approved, as follows:

That Audit Committee receives this Report for information.

CARRIED

3.2 AUDIT COMMITTEE NARRATIVE FOR THE CITY'S 2013 ANNUAL REPORT,  
AC2014-0270

APPROVE, Moved by Councillor Magliocca, that the Administration Recommendation contained in Report AC2014-0270 be approved, as follows:

That Audit Committee approves the Audit Committee's narrative for The City's 2013 Annual Report as per the Attachment.

CARRIED

3.3 AUDIT COMMITTEE MONTHLY STATUS REPORT, AC2014-0271

APPROVE, Moved by Mr. Walters, that the Administration Recommendation contained in Report AC2014-0271 be approved, as follows:

That Audit Committee receives this Report for information.

CARRIED

3.4 RECONSIDERATION OF REPORT VR2014-0023, CHAIR OF AUDIT COMMITTEE  
– VERBAL REPORT, VR2014-0033

RECONSIDER, Moved by Mr. Walters, that the Audit Committee reconsider their decision of 2014 February 20 with respect to Report, Chair of Audit Committee – Verbal Report, VR2014-0023.

CARRIED

APPROVE, Moved by Councillor Woolley, that with respect to Verbal Report VR2014-0023, the following be approved:

That the Audit Committee:

1. Direct the Executive Assistant of the Audit Committee to bring a report on Whistleblower Policy Communication to the 2014 March 20 Regular Meeting; and
2. Keep the Verbal Report and In Camera discussions confidential under Section 17(1) and 24(1)(a) of the *Freedom of Information and Protection of Privacy Act*.

CARRIED

4. IN CAMERA ITEMS

ATTENDANCE IN CAMERA, Moved by Councillor Magliocca, that Mr. Cal Schuler, Citizen Representative of the Audit Sub-Committee on Access Calgary Program, be invited to attend the In Camera meeting of the Audit Committee in order to participate in the discussion on Report AC2014-0242.

CARRIED

IN CAMERA, Moved by Councillor Woolley, that, in accordance with Section 197 of the *Municipal Government Act*, and Sections 16(1), 24(1)(a)(b)(c) and (d) and 25(1)(b) and (c) of the *Freedom of Information and Protection of Privacy Act*, Committee now move In Camera at 9:42 a.m., in order to consider several confidential matters.

CARRIED

The Audit Committee moved into public session at 11:59 a.m., with Councillor Pootmans in the Chair.

RISE AND REPORT, Moved by Mr. Ghosh, that the Committee rise and report.

CARRIED

4. IN CAMERA ITEMS

4.1 (ACP2014-0221) ACCESS CALGARY PERFORMANCE AUDIT, AC2014-0242

CONDOLENCES

Councillor Pootmans took a moment, In Camera, to recognize the passing of Mr. Robert Gerst, the External Consultant for the Access Calgary Performance Audit. On behalf of the Audit Committee, Councillor Pootmans expressed condolences to Mr. Gerst's family.

RECOGNITION

Councillor Pootmans took a moment, In Camera, to recognize and thank Mr. Cal Schuler, Citizen Representative, for his contribution as a member of the Audit Sub-Committee on Access Calgary Program.

APPROVE, Moved by Councillor Keating, that the Administration Recommendation contained in Report AC2014-0242 be approved, **after amendment**, as follows:

That the Audit Committee:

1. Receives this Report for information;
2. **Forwards Report AC2014-0242 to the in camera portion of the 2014 March 31 Regular Meeting of Council for information; and**
3. Directs that this Report, the Attachment and the In Camera discussions remain confidential under Sections 16(1) and 24(1)(a)(c) and (d) of the *Freedom of Information and Protection of Privacy Act*, until **Council** rises and reports.

CARRIED

4.2 2014 LAW DEPARTMENT LEGAL COMPLIANCE AND RISK MANAGEMENT AND CLAIMS REPORT TO AUDIT COMMITTEE, AC2014-0231

RECESS, Moved by Councillor Keating, that Committee now recess, In Camera, at 11:20 a.m., for 10 Minutes or at the Call of the Chair.

CARRIED

The Audit Committee reconvened, In Camera, at 11:30 a.m. with Councillor Pootmans in the Chair.

TABLE, Moved by Councillor Magliocca, that the Audit Committee:

1. Table Report, 2014 Law Department Legal Compliance and Risk Management and Claims Report To Audit Committee, AC2014-0231, to the In Camera portion of the 2014 May 15 Regular Meeting of the Audit Committee; and
2. Keep the Report confidential pursuant to Sections 25(1)(b) and (c) of the *Freedom of Information and Protection of Privacy Act*.

CARRIED

4.3 WHISTLEBLOWER REPORT, AC2014-0265

and

4.4 EXTERNAL AUDITOR - VERBAL REPORT, AC2014-0264

and

4.5 CITY AUDITOR - VERBAL REPORT, AC2014-0266

and

4.6 CHIEF FINANCIAL OFFICER - VERBAL REPORT, AC2014-0268

and

4.7 CHAIR OF AUDIT COMMITTEE - VERBAL REPORT, AC2014-0267

FILE, Moved by Mr. Walters, that the Audit Committee file the Reports, as follows:

WHISTLEBLOWER REPORT, AC2014-0265

EXTERNAL AUDITOR - VERBAL REPORT, AC2014-0264

CITY AUDITOR - VERBAL REPORT, AC2014-0266

CHIEF FINANCIAL OFFICER - VERBAL REPORT, AC2014-0268

CHAIR OF AUDIT COMMITTEE - VERBAL REPORT, AC2014-0267

And further, that Report AC2014-0265 remains confidential under Sections 17(1) and 24(1) of the *Freedom of Information and Protection of Privacy Act*.

CARRIED

5. URGENT BUSINESS, IN CAMERA

5.1 AUDITOR FORUM (VERBAL), VR2014-0034

APPROVE, Moved by Mr. Walters, that with respect to the Verbal Report VR2014-0034, the following be approved:

That the Audit Committee:

1. Receives the Verbal Report, Auditor Forum (Verbal), for information; and
2. Keeps the Verbal Report confidential under Sections 24(1)(a)(b) and (c) of the *Freedom of Information and Protection of Privacy Act*.

CARRIED

6. ADJOURNMENT

ADJOURN, Moved by Councillor Keating, that the Audit Committee adjourn at 12:00 p.m.

CARRIED

CONFIRMED BY COMMITTEE ON

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CHAIR

\_\_\_\_\_  
LEGISLATIVE ASSISTANT

THE FOLLOWING ITEM HAS BEEN FORWARDED TO THE 2014 MARCH 31 REGULAR MEETING OF COUNCIL:

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IN CAMERA

(ACP2014-0221) ACCESS CALGARY PERFORMANCE AUDIT, AC2014-0242

The next Regular Meeting of the Audit Committee has been scheduled to be held on 2014 April 17 at 9:30 a.m.