

**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>	<ol style="list-style-type: none"> <li>1. External Auditor 2012 Management Letter Update</li> <li>2. <b>Employee Code of Conduct Annual Report</b></li> <li>3. <b>IT Risk Management Annual Update</b></li> <li>4. 2013 City Manager's Risk Report – In –Camera</li> <li>5. Audit Committee Monthly Status Report</li> <li>6. <b>Audit Committee 4<sup>th</sup> Quarter 2013 Status Report</b></li> <li>7. City Auditor's 4th Quarter 2013 Status Report</li> <li>8. 2012 Actual External Audit Fees Report</li>   <li>9. External Auditor – verbal report – In Camera</li> <li>10. City Auditor – verbal report – In Camera</li> <li>11. Whistle Blower – verbal report – In Camera</li> <li>12. <b>CFO – verbal report – In Camera</b></li> </ol> <p>-----</p> <p><b>City Auditor's Office Reports</b></p> <ol style="list-style-type: none"> <li>13. Payroll review and Approval Process – Part 2</li> <li>14. Facility Utilization Audit</li> </ol>	<p>AC2014-0123 <b>Deferred to May</b> <b>Deferred to February</b> AC2014-0060 AC2014-0111 <b>Deferred to February</b> AC2014-0087 AC2014-0124</p> <p>AC2014-0110 AC2014-0130 AC2014-0126 <b>VR2014-0017 - added</b></p> <p>AC2014-0085 AC2014-0086</p>
<b>FEB 20, 2014</b>	<ol style="list-style-type: none"> <li>1. <b>Legal Compliance Annual Report</b></li> <li>2. IT Risk Management Annual Update</li> <li>3. City Auditor's 2013 Annual Report</li> <li>4. 2013 Whistleblower Report</li> <li>5. Audit Committee 4<sup>th</sup> Quarter Status Report</li> <li>6. Audit Committee 2013 Annual Status Report</li> <li>7. <b>Audit Committee Monthly Status Report</b></li>   <li>8. <b>Whistleblower Policy – verbal report – In Camera</b></li> <li>9. External Auditor – verbal report – In Camera</li> <li>10. City Auditor – verbal report – In Camera</li> <li>11. <b>CFO – verbal report – In Camera</b></li> </ol> <p>-----</p> <p><b>City Auditor's Office Reports</b></p> <ol style="list-style-type: none"> <li>12. Virtual Server Security Audit</li> </ol>	<p><b>Deferred to March</b> AC2014-0161 AC2014-0164 AC2014-0165 AC2014-0180 AC2014-0181 <b>AC2014-0182 – added</b></p> <p><b>AC2014-0179 – added</b> AC2014-0177 AC2014-0163 <b>AC2014-0178 – added</b></p> <p>AC2014-0162</p>
<b>MAR 20, 2014</b>	<ol style="list-style-type: none"> <li>1. <b>Integrated Risk Management Model Update</b></li> <li>2. Audit Committee Narrative for The City's 2013 Annual Report</li> <li>3. Audit Committee Monthly Status Report</li> </ol>	<p><b>Deferred to April</b> AC2014-0270  AC2014-0271</p>

	<p>4. <b>Selection of Special Studies and Performance Audits for 2014</b></p> <p>5. Legal Compliance Annual Report</p> <p>6. The City of Calgary Insurance Coverage Annual Report – In Camera</p> <p>7. <b>Whistleblower Policy Communication Report</b></p> <p>8. <b>Access Calgary Performance Audit – In Camera</b></p> <p>9. <b>Whistleblower Policy – In Camera</b></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><b>Deferred to April</b></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>AC2014-0264</p> <p>AC2014-0266</p> <p>AC2014-0268 – added</p> <p>AC2014-0267 – added</p> <p>-----</p> <p>City Auditor</p>
<p><b>APR 17, 2014</b></p>	<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. <b>Integrated Risk Management Model Update</b></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. <b>Audit Forum – verbal report – In Camera</b></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 Audit'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><b>Deferred to May</b></p> <p>AC2014-0327</p> <p>AC2014-0337</p> <p>AC2014-0296</p> <p>AC2014-0328</p> <p>AC2014-0336 – added</p> <p>External Auditor</p> <p>City Auditor</p> <p>CFO – added</p> <p>Audit Committee Chair - added</p> <p>-----</p> <p>AC2014-0294</p> <p>AC2014-0295</p>
<p><b>MAY 15, 2014</b></p>	<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. <b>Audit Forum – verbal report – In Camera</b></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>CPL Audit Committee Chair</p> <p>CPA Audit Committee Chair</p> <p>GM Corporate Services</p> <p>EA to Audit Committee</p> <p>Audit Committee Chair - added</p> <p>External Auditor</p> <p>City Auditor</p> <p>CFO – added</p>

	<p>9. 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>Audit Committee Chair - added</p> <p>-----</p> <p>City Auditor</p>
JUN 19, 2014	<p>1. Calgary Municipal Land Corporation Audit Committee Report</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. Audit Forum – verbal report – In Camera</p> <p>8. External Auditor – verbal report – In Camera</p> <p>9. City Auditor – verbal report – In Camera</p> <p>10. CFO – verbal report – In Camera</p> <p>11. 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>CMLC Audit Committee Chair</p> <p>CPS Audit Committee Chair</p> <p>CHC Chair</p> <p>EA to Audit Committee</p> <p>External Auditor</p> <p>GM – Community Services &amp; Protective Services</p> <p>Audit Committee Chair - added</p> <p>External Auditor</p> <p>City Auditor</p> <p>CFO – added</p> <p>Audit Committee Chair - added</p> <p>-----</p> <p>City Auditor</p>
JUL 17, 2014	<p>1. ENMAX Audit and Finance Committee Annual Report</p> <p>2. Calgary Convention Centre Authority – Audit Committee Annual Report</p> <p>3. Attainable Homes Calgary Corporation</p> <p>4. External Auditor 2013 Performance Assessment</p> <p>5. Audit Committee 2<sup>nd</sup> Quarter 2014 Status Report</p> <p>6. City Auditor's 2<sup>nd</sup> Quarter 2013 Status Report</p> <p>7. Audit Forum – verbal report – In Camera</p> <p>8. External Auditor – verbal report – In Camera</p> <p>9. City Auditor – verbal report – In Camera</p> <p>10. CFO – verbal report – In Camera</p> <p>11. 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>ENMAX Audit Committee Chair</p> <p>Deferred to Sept.</p> <p>AACC – CEO</p> <p>CFO/EA to Audit Committee</p> <p>EA to Audit Committee</p> <p>City Auditor</p> <p>Audit Committee Chair - added</p> <p>External Auditor</p> <p>City Auditor</p> <p>CFO – added</p> <p>Audit Committee Chair - added</p> <p>-----</p> <p>City Auditor</p>

<p><b>AUGUST 2014</b></p>	<p style="text-align: center;"><b>NO MEETING</b></p>	
<p><b>SEPT 11, 2014</b></p>	<ol style="list-style-type: none"> <li>1. Calgary Convention Centre Authority – Audit Committee Annual Report</li> <li>2. Audit Committee Annual (2013/2014) Self Assessment</li> <li>3. City Auditor’s Office Budget Update 2014</li> <li>4. Audit Committee Monthly Status Report</li> <li>5. Review of Audit Committee EA Position</li>   <li>6. <a href="#">Audit Forum – verbal report – In Camera</a></li>   <li>7. External Auditor – verbal report – In Camera</li> <li>8. City Auditor – verbal report – In Camera</li> <li>9. <a href="#">CFO – verbal report – In Camera</a></li> <li>10. <a href="#">Chair, Audit Committee – verbal report – In Camera</a></li> </ol> <hr style="border-top: 1px dashed black;"/> <p><b>City Auditor’s Office Reports</b></p> <p>When available</p>	<p>CCCA Audit Committee Chair EA to Audit Committee</p> <p>City Auditor EA to Audit Committee EA to Audit Committee</p> <p><a href="#">Audit Committee Chair - added</a> External Auditor City Auditor <a href="#">CFO – added</a> <a href="#">Audit Committee Chair - added</a></p> <hr style="border-top: 1px dashed black;"/> <p>City Auditor</p>
<p><b>OCT 9, 2014</b></p>	<ol style="list-style-type: none"> <li>1. Audit Committee 3<sup>rd</sup> Quarter 2014 Status Report</li> <li>2. City Auditor’s 3<sup>rd</sup> Quarter 2014 Status Report</li> <li>3. External Auditor 2014 Fiscal Year Audit Plan</li>   <li>4. <a href="#">Audit Forum – verbal report – In Camera</a></li>   <li>5. External Auditor – verbal report – In Camera</li> <li>6. City Auditor – verbal report – In Camera</li> <li>7. <a href="#">CFO – verbal report – In Camera</a></li> <li>8. <a href="#">Chair of Audit Committee – verbal report – In Camera</a></li> </ol> <hr style="border-top: 1px dashed black;"/> <p><b>City Auditor’s Office Reports</b></p> <p>When available</p>	<p>EA to Audit Committee City Auditor External Auditor</p> <p><a href="#">Audit Committee Chair - added</a> External Auditor City Auditor <a href="#">CFO – added</a> <a href="#">Audit Committee Chair - added</a></p> <hr style="border-top: 1px dashed black;"/> <p>City Auditor</p>
<p><b>NOV 6, 2014</b></p>	<ol style="list-style-type: none"> <li>1. Election of Chair and Vice-Chair – verbal report</li> <li>2. Election of Audit Sub-Committee on Personnel Membership – verbal report</li> <li>3. Audit Committee Orientation</li>   <li>4. 2014 City Manager’s Corporate Risk Report – In Camera</li> <li>5. Audit Committee Monthly Status Report</li> <li>6. City Auditor’s Office 2015 Annual Audit Plan</li> <li>7. Audit Committee 2015 Work Plan</li>   <li>8. <a href="#">Audit Forum – verbal report – In Camera</a></li>   <li>9. External Auditor – verbal report – In Camera</li> <li>10. City Auditor – verbal report – In Camera</li> <li>11. <a href="#">CFO – verbal report – In Camera</a></li> </ol>	<p>City Clerk’s Chair of Audit Committee City Auditor/EA to Audit Committee City Manager</p> <p>EA to Audit Committee City Auditor EA to Audit Committee</p> <p><a href="#">Audit Committee Chair - added</a> External Auditor City Auditor <a href="#">CFO – added</a></p>

	12. Chair of Audit Committee – verbal report – In Camera ----- <b>City Auditor’s Office Reports</b> When available	Audit Committee Chair - added ----- City Auditor
<b>DEC 2014</b>	<b>NO MEETING</b>	

**II. TRAINING AND STAFF DEVELOPMENT**

The Executive Assistant was approved to attend the Association of Certified Fraud Examiners Annual Global Fraud Conference in June.

**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 Committee’s 2014 total operating budget is \$724,323.

For the 3 months ending 2014 March 31, the budget status is estimated as follows:

	<b>\$ thousands</b>
Budget	\$47,641
<i>Actual</i>	<i>\$46,177</i>
Variance	\$1,464

**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).

For 2014, there have been no approvals by the Chair for these services.

**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
<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	
<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
<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
<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	

<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	
<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