



## MINUTES

### AUDIT COMMITTEE

HELD 2017 JULY 27 AT 9:30 AM  
IN THE COUNCIL CHAMBER

PRESENT:

Councillor E. Woolley, Chair  
Councillor R. Pootmans, Vice-Chair  
Councillor B. Pincott  
Citizen Representative, Ms. S. Crabtree  
Citizen Representative, Mr. M. Dalton  
Citizen Representative, Mr. S. Qureshi

ALSO PRESENT:

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

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

1. CONFIRMATION OF AGENDA

CONFIRM AGENDA, Moved by Councillor Pootmans, that the Agenda for the 2017 July 27 Regular Meeting of the Audit Committee be confirmed.

CARRIED

2. CONFIRMATION OF MINUTES

2.1 MINUTES OF THE REGULAR MEETING OF THE AUDIT COMMITTEE,  
2017 JUNE 22

CONFIRM MINUTES, Moved by Councillor Pincott, that the Minutes of the Regular Meeting of the Audit Committee held on 2017 June 22, be confirmed.

CARRIED

3. ITEMS FROM ADMINISTRATION AND COMMITTEES

3.1 CALGARY PUBLIC LIBRARY AUDIT AND FINANCE COMMITTEE ANNUAL  
REPORT, AC2017-0447

SPEAKERS

1. Debra Giles, Chair Audit and Finance, Calgary Public Library
2. Bill Ptacek, Chief Executive Officer, Calgary Public Library
3. Elrose Klause, Controller, Calgary Public Library

APPROVE, Moved by Mr. Dalton, that the Recommendation contained in Report AC2017-0447 be approved, as follows:

That the Audit Committee receives this Report for information.

CARRIED

3.2 ATTAINABLE HOMES CALGARY CORPORATION AUDIT AND  
ACCOUNTABILITY COMMITTEE ANNUAL REPORT, AC2017-0448

SPEAKERS

1. Elizabeth Huculak, Audit and Accountability Committee Chair
2. John Harrop, President & CEO, Attainable Homes Calgary Corporation
3. Wendy Hennel, Director of Finance, Attainable Homes Calgary Corporation
4. Jen McCarron, Communications & Marketing Manager, Attainable Homes Calgary Corporation
5. Jeanette Thon, Collins Barrow
6. Chelsey McColl, Collins Barrow

APPROVE, Moved by Councillor Pincott, that the Recommendation contained in Report AC2017-0448 be approved, as follows:

That the Audit Committee receives this Report for information.

CARRIED

3.3 CALGARY ARTS DEVELOPMENT AUTHORITY AUDIT COMMITTEE ANNUAL REPORT, AC2017-0449

SPEAKERS

1. Patti Pon, Chief Executive Officer, Calgary Arts Development Authority
2. Tim Mah, Chair, Calgary Arts Development Authority

APPROVE, Moved by Mr. Qureshi, that the Recommendation contained in Report AC2017-0449 be approved, as follows:

That the Audit Committee receives this Report for information.

CARRIED

3.4 CALGARY MUNICIPAL LAND CORPORATION 2016 ANNUAL REPORT AND RISK MANAGEMENT PROCESSES, AC2017-0477

SPEAKERS

1. Lyle Edwards, Board and Audit Committee Chair, Calgary Municipal Land Corporation
2. Michael Brown, President & CEO, Calgary Municipal Land Corporation
3. Kondwani Swanali, Director, Calgary Municipal Land Corporation

APPROVE, Moved by Councillor Pincott, that the Recommendation contained in Report AC2017-0477 be approved, as follows:

That the Audit Committee receives this Report for information.

CARRIED

### 3.5 INTEGRATED RISK MANAGEMENT PROGRAM UPDATE, AC2017-0603

#### DISTRIBUTION

At the request of Administration, and with the concurrence of the Chair, the Legislative Assistant distributed copies of the following, with respect to Report AC2017-0603:

- A Revised Attachment 1 to Report AC2017-0603; and
- A PowerPoint Presentation entitled "AC2017-0603 Integrated Risk Management Program Update", dated 2017 July 27

APPROVE, Moved by Mr. Qureshi, that the Recommendation contained in Report AC2017-0603 be approved, as follows:

That the Audit Committee receives this Report for information.

#### CARRIED

### 3.6 EXTERNAL AUDITOR 2017 AUDIT SERVICE PLAN AND FEES REPORT, AC2017-0450

APPROVE, Moved by Councillor Pootmans, that the Recommendations contained in Report AC2017-0450 be approved, as follows:

That the Audit Committee:

1. Reviews and approves the Deloitte 2017 Audit Service Plan (Attachment); and
2. Recommends that Council receive this Report and the Attachment for information.

#### CARRIED

### 3.7 CITY AUDITOR'S OFFICE 2ND QUARTER 2017 REPORT, AC2017-0613

#### DISTRIBUTION

At the request of The City Auditor, and with the concurrence of the Chair, the Legislative Assistant distributed copies of a Revised page 4 of 6 to Attachment 1 of Report AC2017-0613.

APPROVE, Moved by Ms. Crabtree, that the Recommendations contained in Report AC2017-0613 be approved, as follows:

That the Audit Committee :

1. Receives this Report for information; and
2. Recommends that Council receive this report for information.

CARRIED

IN CAMERA, Moved by Ms. Crabtree that in accordance with Section 197 of the *Municipal Government Act* and Sections 16(1), 19(1), 24(1)(a), 24(1)(b), 24(1)(c), 24(1)(k) and 24(1)(m) of the *Freedom of Information and Protection of Privacy Act*, the Audit Committee move In camera, at 11:31 a.m., in order to consider several confidential matters.

CARRIED

The Audit Committee moved into public session at 12:28 p.m. with Councillor Woolley in the Chair.

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

CARRIED

RECOGNITION

On behalf of the Audit Committee, Councillor Woolley offered recognition and appreciation to Cathy An, Manager, Corporate Finance Reporting for all of her contributions to the Audit Committee and her dedication to The City and wished her all the best in her latest endeavour.

### 3.8 INFORMATION TECHNOLOGY (IT) FOLLOW-UP AUDIT, AC2017-0590

APPROVE, Moved by Councillor Pincott, that the Recommendations contained in Report AC2017-0590 be approved, as follows:

That the Audit Committee:

1. Receives this Report for information;
2. Recommends that Council receive this report for information; and
3. Recommends that Attachment to Report AC2017-0590 remain confidential pursuant to Sections 20(1)(k) and (m) of the *Freedom of Information and Protection of Privacy Act* until the year 2032.

CARRIED

4. URGENT BUSINESS

No items of Urgent Business were added to today's Meeting.

5. IN CAMERA ITEMS

5.1 REVIEW OF EXTERNAL AUDITOR PERFORMANCE ASSESSMENT TEMPLATE, AC2017-0589

APPROVE, Moved by Councillor Pootmans, that with respect to Report AC2017-0589, the following be approved:

That the Audit Committee:

1. Approve Recommendations 1 and 2 contained in Report AC2017-0589; and
2. Directs that this Report and attachments remain confidential pursuant to Section 24(1) of the *Freedom of Information and Protection of Privacy Act*.

CARRIED

5.2 AUDIT FORUM (VERBAL REPORT), AC2017-0452

APPROVE, Moved by Mr. Qureshi, that with respect to Verbal Report AC2017-0452, the following be approved:

That the Audit Committee:

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

CARRIED

### 5.3 CITY AUDITOR (VERBAL REPORT), AC2017-0453

APPROVE, Moved by Mr. Dalton, that with respect to Verbal Report AC2017-0453, the following be approved:

That the Audit Committee:

1. Receives the City Auditor (Verbal Report) for information; and
2. Directs that the Verbal Report and In Camera discussions remain confidential pursuant to Sections 16(1), 24(1)(a), 24(1)(b) and 24(1)(c) of the *Freedom of Information and Protection of Privacy Act*.

CARRIED

### 5.4 EXTERNAL AUDITOR (VERBAL REPORT), AC2017-0454

APPROVE, Moved by Councillor Pincott, that with respect to Verbal Report AC2017-0454, the following be approved:

That the Audit Committee:

1. Receives the External Auditor (Verbal Report) for information; and
2. Directs that the Verbal Report and In Camera discussions remain confidential pursuant to Sections 16(1), 24(1)(a), 24(1)(b) and 24(1)(c) of the *Freedom of Information and Protection of Privacy Act*.

CARRIED

### 5.5 EXTERNAL AUDITOR 2016 - 2017 PERFORMANCE ASSESSMENT, AC2017-0451

APPROVE, Moved by Ms. Crabtree, that with respect to Report AC2017-0451, the following be approved:

That the Audit Committee Recommends that Council:

1. Adopt Recommendation 1 contained in Report AC2017-0451; and
2. Keep this Report, Attachments and the In Camera discussion confidential pursuant to Sections 16(1) and 19(1) of the *Freedom of Information and Protection of Privacy Act*.

CARRIED

6. URGENT BUSINESS IN CAMERA

No items of Urgent Business, In Camera, were added to today's Meeting.

7. ADJOURNMENT

ADJOURN, Moved by Ms. Crabtree, that this meeting adjourn at 12:32 p.m.

CARRIED

CONFIRMED BY COMMITTEE ON

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CHAIR

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LEGISLATIVE ASSISTANT

THE FOLLOWING ITEMS HAVE BEEN FORWARDED TO THE 2017 SEPTEMBER 11  
COMBINED MEETING OF COUNCIL:

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CONSENT:

EXTERNAL AUDITOR 2017 AUDIT SERVICE PLAN AND FEES REPORT, AC2017-0450

CITY AUDITOR'S OFFICE 2ND QUARTER 2017 REPORT, AC2017-0613

INFORMATION TECHNOLOGY (IT) FOLLOW-UP AUDIT, AC2017-0590

IN CAMERA:

EXTERNAL AUDITOR 2016 - 2017 PERFORMANCE ASSESSMENT, AC2017-0451

The next Regular Meeting of the Audit Committee has been scheduled to be held on  
2017 September 14 at 9:30 AM.