I. STATUS OF AUDIT COMMITTEE 2013 WORK PLAN AND REPORTING SCHEDULE

Table A provides the original Work Plan and Reporting Schedule items approved by Audit Committee in January 2013, the items added in 2013 and the status of each item. The items are grouped chronologically by Audit Committee meeting date.

AUDIT COMMITTEE 2013 WORK PLAN AND MEETING SCHEDULE		
Meeting Date	**Report**	**Accountability**
JAN 24, 2013	➢ External Auditor 2011 Management Letter Update	AC2013-0109
	➢ Employee Code of Conduct Annual Report	AC2013-0012
	➢ IT Risk Management Annual Update	AC2013-0096
	➢ City Auditor's 4th Quarter 2012 Status Report	AC2013-0086
	➢ Audit Committee 2013 Work Plan/Meeting Schedule	AC2013-0110
	➢ 2012 Estimated External Audit Fees	AC2013-0188
	➢ Selection of External Auditor 2013-2017 - Update	AC2013-0141
	➢ Senior Research Officer – Job Specification Changes	AC2013-0142
	➢ Audit Sub-Committee on Personnel – Membership Adjustment	AC2013-0143
	➢ External Auditor – verbal report – In Camera	AC2013-0149
	➢ City Auditor – verbal report – In Camera	AC2013-0150
	➢ Whistle Blower Complaints – verbal report – In Camera	AC2013-0151
	➢ Performance Review Process for City Auditor – In Camera	AC2013-0152
	-- **City Auditor's Office Audit Reports**	------------------------------
	➢ Technology Investment Governance Audit	AC2013-0085
FEB 21, 2013	➢ Legal Compliance Annual Report	AC2013-0130
	➢ 2012 Whistleblower Report	AC2013-0196
	➢ City Auditor's 2012 Annual Report	AC2013-0197
	➢ Audit Committee Annual Status Report – 2012	AC2013-0238
	➢ Update From the Audit Sub-Committee on External Auditor Selection – verbal report	AC2013-0244
	➢ External Auditor – verbal report – In Camera	AC2013-0153
	➢ City Auditor – verbal report – In Camera	AC2013-0154
	➢ Process for Replacement of the City Auditor – In Camera	AC2013-0245
	-- **City Auditor's Office Audit Reports**	------------------------------
	➢ Police Information check Unit Process Review	AC2013-0195

MAR 21, 2013	➢ Integrated Risk Management Model Update	AC2013-0041
	➢ Award of Additional Audit Work to Deloitte & Touche	AC2013-0219
	➢ Quality Assessment Review	AC2013-0278
	➢ Audit Committee Narrative for The City's 2012 Annual Report	AC2013-0287
	➢ Selection of External Auditor 2013-2017 – Update – verbal report – In Camera	AC2013-0335
	➢ The City of Calgary Insurance Coverage Annual Report – In Camera	AC2013-0286
	➢ External Auditor – verbal report – In Camera	AC2013-0155
	➢ City Auditor – verbal report – In Camera	AC2013-0156
	➢ Update from the Sub-Committee on Personnel – verbal report – In Camera	AC2013-0334 – added
	➢ Update on Hiring of The City Auditor – verbal report – In Camera	AC2013-0336 – added
	➢ Executive Assistant Recruitment Update – verbal report – In Camera	AC2013-0337
APR 18, 2013	➢ 2012 Annual Investment Report	AC2013-0348
	➢ Control Environment Assessment and Management Representations	AC2013-0332
	➢ 2012 City of Calgary Annual Report	AC2013-0331
	➢ 2012 External Auditor's Report	AC2013-0316
	➢ Audit Committee 1st Quarter 2013 Status Report	AC2013-0317
	➢ Audit Recommendations Follow-up Report	Deferred to May
	➢ 2013 – 2017 External Auditor Selection Recommendation	AC2013-0414 – brought forward from May
	➢ City Auditor's 1st Quarter 2013 Status Report	AC2013-0389
	➢ External Auditor – verbal report – In Camera	AC2013-0157
	➢ City Auditor – verbal report – In Camera	AC2013-0159
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	City Auditor's Office Audit Reports	
	➢ Calgary Transit Overtime Management Audit	AC2013-0391
MAY 16, 2013	➢ Calgary Public Library Board Finance and Personnel Committee Annual Report	AC2013-0427
	➢ Calgary Parking Authority Audit Committee Annual Report	AC2013-0457
	➢ Audit Sub-Committee on Personnel Work Plan	AC2013-0463 - added
	➢ Audit Recommendations Follow-Up Report	AC2013-0445
	➢ External Auditor Contract – In Camera	AC2013-0460 - added
	➢ Acting City Auditor – In Camera	AC2013-0462 - added
	➢ Audit Committee Personnel Matter – In Camera	AC2013-0479 - added
	➢ Selection of Special Studies and Performance Audits for 2013	Audit Resource Group
	➢ External Auditor – verbal report – In Camera	AC2013-0160
	➢ The City Auditor – verbal report – In Camera	AC2013-0161
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	City Auditor's Office Audit Reports ➢ IT Network Access Security – In Camera ➢ PeopleSoft Human Capital Management (HCM) Application Security – In Camera	AC2013-0447 AC2013-0446
JUN 20, 2013	➢ Calgary Municipal Land Corporation Audit Committee Report ➢ Calgary Police Commission Finance & Audit Committee Annual Report ➢ Calgary Housing Company Audit and Risk Management Committee Annual Report ➢ External Auditor 2012 Management Letter ➢ Awarding of Public Private Partnerships (P3) Consulting Work to Deloitte LLP Under RFP #12-1798 ➢ Access Calgary Overview (ACP2013-0563) ➢ Status of Third Party Organizations Operating Not-for-Profit Facilities on City of Calgary-Owned Land – In Camera ➢ External Auditor – verbal report – In Camera ➢ City Auditor – verbal report – In Camera --- **City Auditor's Office Audit Reports** ➢ IT Hardware Inventory Management Audit ➢ Payroll Review and Approval Risk Review	Deferred to July AC2013-0562 AC2013-0549 AC2013-0560 AC2013-0520 AC2013-0574 AC2013-0464 AC2013-0164 AC2013-0165 ------------------------------- AC2013-0522 AC2013-0516
JUL 25, 2013	➢ ENMAX Audit and Finance Committee Annual Report ➢ Calgary TELUS Convention Centre – Audit Committee Annual Report ➢ Attainable Homes Calgary Corporation ➢ Calgary Municipal Land Corporation Audit Committee Report ➢ External Auditor 2012 Performance Assessment ➢ Audit Committee 2nd Quarter 2013 Status Report ➢ Outstanding Reports and Motions (if applicable) ➢ City Auditor's 2nd Quarter 2013 Status Report ➢ Civic Partner Audit Review – In Camera ➢ External Auditor – verbal report – In Camera ➢ City Auditor – verbal report – In Camera --- **City Auditor's Office Audit Reports** ➢ West LRT Audit	Deferred to December AC2013-0605 AC2013-0601 AC2013-0607 Deferred to September AC2013-0612 Nothing Reported AC2013-0597 AC2013-0524 - added AC2013-0166 AC2013-0169 ------------------------------- AC2013-0603
AUGUST 2013	**NO MEETING**	

SEPT 12, 2013	➤ Audit Committee Annual (2012/2013) Self Assessment	AC2013-0690
	➤ External Auditor 2012 Performance Assessment – In Camera	AC2013-0689
	➤ City Auditor's Office Budget Update 2013	AC2013-0691
	➤ Audit Committee Budget Update 2013	AC2013-0688 – added
	➤ Audit Committee Monthly Status Report	AC2013-0683 - added
	➤ External Auditor – verbal report – In Camera	AC2013-0170
	➤ City Auditor – verbal report – In Camera	AC2013-0171
	➤ Amendments to the Audit Committee Bylaw	AC2013-0684 - added
	➤ Performance Assessment for City Auditor – In Camera – from the Personnel Working Group	AC2013-0687- added
	-- **City Auditor's Office Audit Reports**	-------------------------------
	➤ Calgary Convention Centre Authority Governance Framework Audit	AC2013-0654
OCT 2013	**NO MEETING**	
NOVEMBER 2013	**NO MEETING**	
DEC 12, 2013	➤ Election of Chair and Vice-Chair	No Report
	➤ Election of Audit Sub-Committee on Personnel Membership	Deferred
	➤ Election of Audit Sub-Committee on Access Calgary Performance Audit	AC2013-0843
	➤ Audit Committee Orientation	Deferred to January 20
	➤ ENMAX Audit and Finance Committee Annual Report	AC2013-0835
	➤ External Auditor 2013 Fiscal Year Audit Plan	AC2013-0841
	➤ 2013 City Manager's Corporate Risk Report	Deferred to January
	➤ Audit Committee Monthly Status Report	Executive Assistant – added
	➤	
	➤ Audit Committee 3rd Quarter 2013 Status Report	AC2013-0839
	➤ City Auditor's Bylaw and Charter	AC2013-0830
	➤ City Auditor's 3rd Quarter 2013 Status Report	AC2013-0789
	➤ Audit Recommendations Follow-Up Report	AC2013-0787
	➤ City Auditor's Office 2014 Annual Audit Plan	AC2013-0785
	➤ Audit Committee 2014 Work Plan	AC2013-0840
	➤	
	➤ External Auditor – verbal report – In Camera	VR2013-0090
	➤ City Auditor – verbal report – In Camera	AC2013-0790

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| **City Auditor's Office Audit Reports** | |
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II. TRAINING AND STAFF DEVELOPMENT

Nothing to report for this Quarter.

III. STATUS OF AUDIT COMMITTEE BUDGET

Audit Committee's Terms of Reference, as approved by Council, provide 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 2013 and 2014 was approved by Council in November 2011.

The Committee's 2013 total operating budget is $723,323

For the fourth quarter in 2013, the budget status is as follows:

	Amounts
Budget	$723,232
Actual	*$671,311*
Variance	$52,012

Variances of more than $10,000 from the budget line items:

1. $30,035 over budget on salary, wages and benefits
2. $127,736 over budget on professional fees for the External Auditors
3. $173,510 under budget for external consultant fees
4. $13,237 over budget on professional fees for other professionals
5. $40,104 over budget on internal recoveries from other departments

IV. APPROVAL OF PERFORMANCE AUDITS OR SPECIAL STUDIES

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 2013, there have been no approvals by the Audit Committee in this category.