

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.

| AUDIT COMMITTEE 2014 WORK PLAN | | |
|---|---|---|
| Meeting Date | Report | Accountability |
| JAN 23, 2014 | <ol style="list-style-type: none"> 1. External Auditor 2012 Management Letter Update 2. Employee Code of Conduct Annual Report 3. IT Risk Management Annual Update 4. 2013 City Manager's Risk Report – In –Camera 5. Audit Committee Monthly Status Report 6. Audit Committee 4th Quarter 2013 Status Report 7. City Auditor's 4th Quarter 2013 Status Report 8. 2012 Actual External Audit Fees Report 9. External Auditor – verbal report – In Camera 10. City Auditor – verbal report – In Camera 11. Whistle Blower – verbal report – In Camera 12. CFO – verbal report – In Camera <p>-----</p> <p>City Auditor's Office Reports</p> <ol style="list-style-type: none"> 13. Payroll review and Approval Process – Part 2 14. Facility Utilization Audit | <p>AC2014-0123 Deferred to May Deferred to February AC2014-0060 AC2014-0111 Deferred to February AC2014-0087 AC2014-0124</p> <p>AC2014-0110 AC2014-0130 AC2014-0126 VR2014-0017 -added</p> <p>AC2014-0085 AC2014-0086</p> |
| FEB 20, 2014 | <ol style="list-style-type: none"> 1. Legal Compliance Annual Report 2. IT Risk Management Annual Update 3. City Auditor's 2013 Annual Report 4. 2013 Whistleblower Report 5. Audit Committee 4th Quarter Status Report 6. Audit Committee 2013 Annual Status Report 7. Audit Committee Monthly Status Report 8. Whistleblower Policy – verbal report – In Camera 9. External Auditor – verbal report – In Camera 10. City Auditor – verbal report – In Camera 11. CFO – verbal report – In Camera <p>-----</p> <p>City Auditor's Office Reports</p> <ol style="list-style-type: none"> 12. Virtual Server Security Audit | <p>Deferred to March AC2014-0161 AC2014-0164 AC2014-0165 AC2014-0180 AC2014-0181 AC2014-0182 – added</p> <p>AC2014-0179 – added AC2014-0177 AC2014-0163 AC2014-0178 – added</p> <p>AC2014-0162</p> |
| MAR 20, 2014 | <ol style="list-style-type: none"> 1. Integrated Risk Management Model Update 2. Audit Committee Narrative for The City's 2013 Annual Report 3. Audit Committee Monthly Status Report | <p>Deferred to April Audit Committee Chair/EA to Audit Committee EA to Audit Committee</p> |

| | | |
|---------------------|--|---|
| | <ol style="list-style-type: none"> 4. Selection of Special Studies and Performance Audits for 2014 5. Legal Compliance Annual Report 6. The City of Calgary Insurance Coverage Annual Report – In Camera 7. External Auditor – verbal report – In Camera 8. City Auditor – verbal report – In Camera 13. CFO – verbal report – In Camera <p>-----</p> <p>City Auditor’s Office Reports</p> <p>When available</p> | <p>EA to Audit Committee</p> <p>City Solicitor City Solicitor</p> <p>External Auditor City Auditor CFO - added</p> <p>-----</p> <p>City Auditor</p> |
| APR 17, 2014 | <ol style="list-style-type: none"> 1. 2013 Annual Investment Report 2. Control Environment Assessment and Management Representations 3. City of Calgary 2013 Annual Report 4. External Auditor’s 2013 Report 5. Audit Committee 1st Quarter 2013 Status Report 6. City Auditor’s 1st Quarter 2013 Status Report 7. External Auditor – verbal report – In Camera 8. City Auditor – verbal report – In Camera 9. CFO – verbal report – In Camera <p>-----</p> <p>City Audit’s Office Reports</p> <p>When available</p> | <p>Chief Financial Officer Chief Financial Officer</p> <p>Chief Financial Officer External Auditor EA to Audit Committee City Auditor</p> <p>External Auditor City Auditor CFO - added</p> <p>-----</p> <p>City Auditor</p> |
| MAY 15, 2014 | <ol style="list-style-type: none"> 1. Calgary Public Library Board Finance and Personnel Committee Annual Report 2. Calgary Parking Authority Audit Committee Annual Report 3. Employee Code of Conduct 4. Audit Committee Monthly Status Report 5. External Auditor – verbal report – In Camera 6. The City Auditor – verbal report – In Camera 7. CFO – verbal report – In Camera <p>-----</p> <p>City Auditor’s Office Reports</p> <p>When available</p> | <p>CPL Audit Committee Chair CPA Audit Committee Chair GM Corporate Services EA to Audit Committee</p> <p>External Auditor City Auditor CFO - added</p> <p>-----</p> <p>City Auditor</p> |
| JUN 19, 2014 | <ol style="list-style-type: none"> 1. Calgary Municipal Land Corporation Audit Committee Report 2. Calgary Police Commission Finance & Audit Committee Annual Report 3. Calgary Housing Company Audit and Risk Management Committee Annual Report 4. Audit Committee Monthly Status Report 5. External Auditor 2013 Management Letter 6. Status of Third Party Organizations Operating | <p>CMLC Audit Committee Chair CPS Audit Committee Chair CHC Chair</p> <p>EA to Audit Committee External Auditor GM – Community</p> |

| | | |
|----------------------|--|--|
| | <p>Not-for-Profit Facilities on City of Calgary-Owned Land – In Camera</p> <p>7. External Auditor – verbal report – In Camera 8. City Auditor – verbal report – In Camera 9. CFO – verbal report – In Camera</p> <hr/> <p>City Auditor’s Office Reports</p> <p>When available</p> | <p>Services & Protective Services</p> <p>External Auditor City Auditor CFO - added</p> <hr/> <p>City Auditor</p> |
| JUL 17, 2014 | <p>1. ENMAX Audit and Finance Committee Annual Report 2. Calgary TELUS Convention Centre – Audit Committee Annual Report 3. Attainable Homes Calgary Corporation 4. External Auditor 2013 Performance Assessment</p> <p>5. Audit Committee 2nd Quarter 2014 Status Report 6. City Auditor’s 2nd Quarter 2013 Status Report</p> <p>7. External Auditor – verbal report – In Camera 8. City Auditor – verbal report – In Camera 9. CFO – verbal report – In Camera</p> <hr/> <p>City Auditor’s Office Reports</p> <p>When available</p> | <p>ENMAX Audit Committee Chair CTCC Audit Committee Chair AHCC Chair CFO/EA to Audit Committee EA to Audit Committee City Auditor</p> <p>External Auditor City Auditor CFO - added</p> <hr/> <p>City Auditor</p> |
| AUGUST 2014 | NO MEETING | |
| SEPT 11, 2014 | <p>1. Audit Committee Annual (2013/2014) Self Assessment 2. City Auditor’s Office Budget Update 2014 3. Audit Committee Monthly Status Report 4. Review of Audit Committee EA Position</p> <p>5. External Auditor – verbal report – In Camera 6. City Auditor – verbal report – In Camera 7. CFO – verbal report – In Camera</p> <hr/> <p>City Auditor’s Office Reports</p> <p>When available</p> | <p>EA to Audit Committee</p> <p>City Auditor EA to Audit Committee EA to Audit Committee</p> <p>External Auditor City Auditor CFO - added</p> <hr/> <p>City Auditor</p> |
| OCT 9, 2014 | <p>1. Audit Committee 3rd Quarter 2014 Status Report 2. City Auditor’s 3rd Quarter 2014 Status Report 3. External Auditor 2014 Fiscal Year Audit Plan</p> <p>4. External Auditor – verbal report – In Camera 5. City Auditor – verbal report – In Camera 6. CFO – verbal report – In Camera</p> <hr/> | <p>EA to Audit Committee City Auditor External Auditor</p> <p>External Auditor City Auditor CFO - added</p> <hr/> |

| | | |
|--------------------|--|--|
| | <p>City Auditor's Office Reports</p> <p>When available</p> | City Auditor |
| NOV 6, 2014 | <ol style="list-style-type: none"> 1. Election of Chair and Vice-Chair – verbal report 2. Election of Audit Sub-Committee on Personnel Membership – verbal report 3. Audit Committee Orientation 4. 2014 City Manager's Corporate Risk Report – In Camera 5. Audit Committee Monthly Status Report 6. City Auditor's Office 2015 Annual Audit Plan 7. Audit Committee 2015 Work Plan 8. External Auditor –verbal report – In Camera 9. City Auditor – verbal report – In Camera 10. CFO – verbal report – In Camera <p>-----</p> <p>City Auditor's Office Reports</p> <p>When available</p> | <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>External Auditor City Auditor CFO - added</p> <p>-----</p> <p>City Auditor</p> |
| DEC 2014 | NO MEETING | |
| | | |

II. TRAINING AND STAFF DEVELOPMENT

No training or staff development approved.

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 \$ TBD

The budget status is as follows:

| | \$ thousands |
|---------------|---------------------|
| Budget | \$ |
| <i>Actual</i> | \$ |
| Variance | \$ |

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

| ITEM | REQUEST DATE | SUBJECT | DUE | STATUS |
|--|---------------------|---|------------------|---------------|
| 2013 City Manager's Corporate Risk Report | November 2013 | The City Manager's Office has requested a deferral until January 23, 2014 | January 23, 2014 | AC2014-0060 |
| Employee Code of Conduct Annual Report | January 2014 | HR has requested that this Report be deferred until May 15, 2014 | May 15, 2014 | |
| IT Risk Management Annual Update | January 2014 | IT has requested that this Report be deferred until Feb. 20, 2014 | Feb. 20, 2014 | |
| Legal Compliance Annual Report | February 2014 | The City Solicitor has requested that this Report be deferred until March 20, 2014 | March 20, 2014 | |
| Integrated Risk Management Model Update | February 2014 | The City Manager's Office requested a deferral to the April 17, 2014 or until after the IRM Audit is presented. | April 17, 2014 | |