

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 grouped chronologically by Audit Committee meeting date.

AUDIT COMMITTEE 2014 WORK PLAN		
Meeting Date	Report	Accountability
JAN 23, 2014	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 City Auditor's Office Reports When available	External Auditor Deferred to May Deferred to February City Manager EA to Audit Committee Deferred to February City Auditor External Auditor External Auditor City Auditor Chair, Audit Committee City Auditor
FEB 20, 2014	1. Legal Compliance Annual Report 2. City Auditor's 2013 Annual Report 3. 2013 Whistleblower Report 4. Audit Committee 2013 Annual Status Report 5. External Auditor – verbal report – In Camera 6. City Auditor – verbal report – In Camera City Auditor's Office Reports When available	City Solicitor City Auditor City Auditor EA to Audit Committee External Auditor City Auditor City Auditor
MAR 20, 2014	1. Integrated Risk Management Model Update 2. Audit Committee Narrative for The City's 2013 Annual Report 3. Audit Committee Monthly Status Report 4. Selection of Special Studies and Performance Audits for 2014 5. The City of Calgary Insurance Coverage Annual Report – In Camera 6. External Auditor – verbal report – In Camera 7. City Auditor – verbal report – In Camera	City Manager Audit Committee Chair/EA to Audit Committee EA to Audit Committee EA to Audit Committee City Solicitor External Auditor City Auditor

	<p>City Auditor's Office Reports</p> <p>When available</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 <p>City Auditor'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</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. Audit Committee Monthly Status Report 4. External Auditor – verbal report – In Camera 5. The City Auditor – verbal report – In Camera <p>City Auditor's Office Reports</p> <p>When available</p>	<p>CPL Audit Committee Chair CPA Audit Committee Chair EA to Audit Committee</p> <p>External Auditor City Auditor</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 Not-for-Profit Facilities on City of Calgary-Owned Land – In Camera 7. External Auditor – verbal report – In Camera 8. City Auditor – verbal report – In Camera <p>City Auditor's Office Reports</p> <p>When available</p>	<p>CMLC Audit Committee Chair CPS Audit Committee Chair CHC Chair</p> <p>EA to Audit Committee External Auditor GM – Community Services & Protective Services</p> <p>City Auditor</p>

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JUL 17, 2014	<ol style="list-style-type: none"> 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 5. Audit Committee 2nd Quarter 2014 Status Report 6. City Auditor's 2nd Quarter 2013 Status Report 7. External Auditor – verbal report – In Camera 8. City Auditor – verbal report – In Camera <p>-----</p> <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</p> <p>-----</p> <p>City Auditor</p>
AUGUST 2014	NO MEETING	
SEPT 11, 2014	<ol style="list-style-type: none"> 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 5. External Auditor – verbal report – In Camera 6. City Auditor – 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 Auditor EA to Audit Committee EA to Audit Committee</p> <p>External Auditor City Auditor</p> <p>-----</p> <p>City Auditor</p>
OCT 9, 2014	<ol style="list-style-type: none"> 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 4. External Auditor – verbal report – In Camera 5. City Auditor – verbal report – In Camera <p>-----</p> <p>City Auditor's Office Reports</p> <p>When available</p>	<p>EA to Audit Committee City Auditor External Auditor</p> <p>External Auditor City Auditor</p> <p>-----</p> <p>City Auditor</p>
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 	<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>

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	<div>8. External Auditor –verbal report – In Camera</div> <div>9. City Auditor – verbal report – In Camera</div> <div>-----</div> <div>City Auditor's Office Reports</div> <div>When available</div>	<div>External Auditor</div> <div>City Auditor</div> <div>-----</div> <div>City Auditor</div>
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

For the nine months ending 2013 October 31, the budget status is as follows:

	\$ thousands
Budget	\$483,705
<i>Actual</i>	\$376,970
Variance	\$106,735

The variance has is accounted for approximately as follows:

\$11,000 in salaries in wages
\$95,000 in contract and general services
\$1,000 in materials and equipment

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.