

City of Calgary

2012 Actual Fees Assurance Engagements

Entity	Reporting entity relationship	Actual 2012 audit fee ⁽¹⁾	Estimated 2012 audit fee ⁽¹⁾
The City of Calgary consolidated	City of Calgary Audit Committee	\$246,956	\$246,956
Calgary Municipal Land Corporation	Calgary Municipal Land Corporation Audit Committee	\$36,380	\$36,380
Calgary Parking Authority	Calgary Parking Authority Audit Committee	\$90,950 ⁽²⁾	\$85,600 ⁽²⁾
Calgary Public Library	Calgary Public Library Finance and Audit Committee	\$36,166	\$36,166
Calhome Properties Ltd.	Calhome Properties Ltd Audit Committee	\$78,645	\$78,645
Calgary Police Service	Calgary Police Commission	\$47,080	\$47,080
TELUS Convention Centre	TELUS Convention Centre Audit Committee	\$42,800	\$42,800
ENMAX Corporation	ENMAX Audit Committee	\$288,340 ⁽³⁾	\$288,340 ⁽³⁾
Elected Officials Pension Plan	Pension Governance Committee	\$13,161 ⁽⁴⁾	\$10,058 ⁽⁴⁾
Core Benefit Plan	Municipal Employees Benefits Association of Calgary Board of Directors	\$15,435 ⁽⁵⁾	\$11,904
Municipal Employees Benefits Association of Calgary	Municipal Employees Benefits Association of Calgary Board of Directors	\$27,820 ⁽⁶⁾	\$22,684
Supplementary Pension Plan	Pension Governance Committee	\$6,955 ⁽⁴⁾	\$10,058 ⁽⁴⁾
Family & Community Support Services	City of Calgary Administration	\$18,725	\$18,725
Municipal Information Return	City of Calgary Administration	\$4,353	\$4,353
Funds Held in Trust	City of Calgary Audit Committee	\$1,605	\$1,605
Total Fees		\$955,371	\$941,354

⁽¹⁾Includes administration fee of 7%; excludes GST and out of pocket expenses.

⁽²⁾Report under International Financial Reporting Standards.

⁽³⁾Fees relate to December 31, 2012 audit only. All other fees for Enmax Corporation were reported as part of the December 31, 2012 Independence letter presented on April 19, 2013.

⁽⁴⁾Actual fee reallocated based on size of entity. Total actual fee for both entities is consistent with total estimated fee.

⁽⁵⁾Actual fee includes recurring fee of \$11,904 for the audit and a fee of \$3,521 relating to adoption of Canadian accounting standards for pension plans.

⁽⁶⁾Actual fee includes recurring audit fee of \$22,684 for the audit, plus \$1,605 relating to issuance of separate financial statements for the Pre-1995 Long-Term Disability Plan and a fee of \$3,521 relating to adoption of Canadian accounting standards for pension plans.