



**MINUTES
AUDIT COMMITTEE**

**June 19, 2018, 9:30 AM
IN THE COUNCIL CHAMBER**

PRESENT: Councillor E. Woolley, Chair
Councillor G. Chahal, Vice-Chair
Councillor J. Farkas
Councillor D. Farrell
Citizen Representative L. Caltagirone
Citizen Representative M. Dalton

ALSO PRESENT: Chief Financial Officer E. Sawyer
City Auditor K. Palmer
Executive Assistant C. Smillie
Acting City Clerk T. Rowe
Legislative Assistant J. Lord Charest
External Auditor T. Nakka

1. CALL TO ORDER

Councillor Woolley called the meeting to Order at 9:31 a.m.

2. OPENING REMARKS

Councillor Woolley provided opening remarks at today's Meeting.

3. CONFIRMATION OF AGENDA

Moved by Citizen Representative Dalton

That the Agenda for the 2018 June 19 Regular Meeting of the Audit Committee be confirmed.

MOTION CARRIED

4. CONFIRMATION OF MINUTES

4.1 Minutes of the Regular Meeting of the Audit Committee held 2018 April 17

Moved by Councillor Farkas

That the Minutes of the Regular Meeting of the Audit Committee 2018 April 17, be confirmed.

MOTION CARRIED

5. POSTPONED REPORTS

6. ITEMS FROM OFFICERS, ADMINISTRATION AND COMMITTEES

- 6.1 Calgary Convention Centre Authority - Audit Committee Annual Report, AC2018-0529

Moved by Citizen Representative Dalton

That with respect to Report AC2018-0529, the following be approved:

That the Audit Committee receives this report for Information.

MOTION CARRIED

- 6.2 Calgary Municipal Land Corporation – Audit Committee Annual Report, AC2018-0532

Moved by Citizen Representative Caltagirone

That with respect to Report AC2018-0532, the following be approved:

That the Audit Committee receives this report for Information.

MOTION CARRIED

- 6.3 Code of Conduct Annual Report, AC2018-0794

Councillor Chahal assumed the Chair at 10:11 a.m.

Councillor Woolley resumed his Chair at 10:13 a.m., and Councillor Chahal returned to his seat in Committee.

Distributions made with respect to Report AC2018-0794:

- A PowerPoint Presentation entitled “AC2017-0794 Code of Conduct Annual Report”, dated 2018 June 19; and
- A revised Page 4 to Attachment 1 to Report AC2018-0794.

Moved by Councillor Chahal

That with respect to Report AC2018-0794, the following be approved:

That the Audit Committee:

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

MOTION CARRIED

- 6.4 External Auditor 2017 Management Letter, AC2018-0635

Moved by Councillor Farkas

That with respect to Report AC2018-0635, the following be approved:

That the Audit Committee:

1. Requests the External Auditor to provide an update regarding the implementation status of the recommendations contained in the 2017 Management Letter (Attachment) at the 2019 January Audit Committee meeting; and
2. Recommends that Council receives this Report and Attachment for information.

MOTION CARRIED

6.5 Employee Expense Audit, AC2018-0756

Moved by Councillor Farrell

That with respect to Report AC2018-0756, the following be approved:

1. That Audit Committee receive this report for information; and
2. That Audit Committee recommend that Council receive this report for information.

MOTION CARRIED

7. ITEMS DIRECTLY TO COMMITTEE

7.1 REFERRED REPORTS

None

7.2 NOTICE(S) OF MOTION

None

8. URGENT BUSINESS

None

9. CONFIDENTIAL ITEMS

Moved by Citizen Representative Dalton

That the Audit Committee move into Closed Meeting, at 10:41 a.m., to consider confidential matters with respect to the following items subject to Sections 24 and 26 of the *Freedom of Information and Protection of Privacy Act*:

- Item 9.1.1 City Auditor's Office 2019-2022 Budget Process AC2018-0797;
- Item 9.1.2 Audit Forum (Verbal Report) AC2018-0337;
- Item 9.1.3 External Auditor (Verbal Report) AC2018-0338; and
- Item 9.1.4 City Auditor (Verbal Report) AC2018-0339.

MOTION CARRIED

Committee reconvened in public at 11:35 a.m. with Councillor Woolley in the Chair.

Moved by Citizen Representative Dalton

That Committee rise and report.

MOTION CARRIED

9.1 ITEMS FROM OFFICERS, ADMINISTRATION AND COMMITTEES

9.1.1 City Auditor's Office 2019-2022 Budget Process, AC2018-0797

Administration in attendance during the Closed Meeting discussions with respect to Report AC2018-0797:

Clerks: T. Rowe . Advice: K. Palmer, and C. Smillie

Moved by Councillor Chahal

That with respect to Report AC2018-0797, the following be approved:

That Audit Committee:

1. Approve recommendations 1 and 2 as contained in Confidential Report AC2018-0797; and
2. Recommend that this Report and Closed Meeting discussions remain confidential under Sections 24 of the *Freedom of Information and Protection of Privacy Act* until which time the agenda is published for the 2018 November 26-30 One Calgary Operating and Capital Budget Plan.

MOTION CARRIED

9.1.2 Audit Forum (Verbal Report), AC2018-0337

Administration in attendance during the Closed Meeting discussions with respect to Report AC2018-0337:

Clerk: T. Rowe. Advice: E. Sawyer, J. Palmer, T. Nakka, H. Gill, E. Vervoort, and C. Smillie

Moved by Councillor Farkas

That with respect to Verbal Report AC2018-0337, the following be approved:

That the Audit Committee directs that the Verbal Report and Closed Meeting discussions remain confidential subject to Section 24 and 26 the *Freedom of Information and Protection of Privacy Act*.

MOTION CARRIED

9.1.3 External Auditor (Verbal Report), AC2018-0338

Administration in attendance during the Closed Meeting discussions with respect to Report AC2018-0338:

Clerks: T. Rowe . Advice: T. Nakka, H. Gill, E. Vervoort, and C. Smillie

Moved by Citizen Representative Dalton

That with respect to Verbal Report AC2018-0338, the following be approved:

That the Audit Committee directs that the Verbal Report and Closed Meeting discussions remain confidential subject to Section 24 and 26 the *Freedom of Information and Protection of Privacy Act*.

MOTION CARRIED

9.1.4 City Auditor (Verbal Report), AC2018-0339

Administration in attendance during the Closed Meeting discussions with respect to Report AC2018-0339:

Clerks: T. Rowe. Advice: K. Palmer and C. Smillie

Moved by Councillor Farrell

That with respect to Verbal Report AC2018-0339, the following be approved:

That the Audit Committee directs that the Verbal Report and Closed Meeting discussions remain confidential subject to Section 24 and 26 the *Freedom of Information and Protection of Privacy Act*.

MOTION CARRIED

9.2 URGENT BUSINESS

None

10. ADJOURNMENT

Moved by Councillor Farkas

That this meeting adjourn at 11:41 a.m.

MOTION CARRIED

The following items has been forwarded to the 2018 July 30 Combined Meeting of Council, as an item of Consent:

Code of Conduct Annual Report, AC2018-0794

External Auditor 2017 Management Letter, AC2018-0635

Employee Expense Audit, AC2018-0756

The next Regular Meeting of the Audit Committee is scheduled to be held 2018 July 25 at 9:30 a.m

CHAIR

ACTING CITY CLERK

UNCONFIRMED