

CALGARY POLICE COMMISSION FINANCE AND AUDIT COMMITTEE ANNUAL REPORT

EXECUTIVE SUMMARY

This report, to the City's Audit Committee, is for information only to provide the annual audit governance status report from the Calgary Police Commission Finance and Audit Committee.

ADMINISTRATION RECOMMENDATION(S)

That the Audit Committee receive this report for information.

PREVIOUS COUNCIL DIRECTION / POLICY

The Audit Committee Bylaw 48M2012 states that Audit Committee is responsible for:

"overseeing its governance responsibility with audit committees of The City's major autonomous civic entities."

Section 4(1)(i)

BACKGROUND

This report responds to The City Audit Committee's reporting requirements of the Calgary Police Commission's Finance & Audit Committee.

This annual report is intended to be an ongoing dialogue between The City of Calgary and the Commission Finance & Audit Committee. It is anticipated the annual report from the Commission's Finance & Audit Committee will continue to evolve over time to meet the City Audit Committee's information requirements in discharging its governance responsibilities.

INVESTIGATION: ALTERNATIVES AND ANALYSIS

In accordance with the Alberta Police Act, the Calgary Police Commission has a number of legislated responsibilities, including:

- to allocate funds, in consultation with the Chief of Police, provided by City Council,
- to establish policies providing for efficient and effective policing,
- to issue instructions as necessary to the Chief in regards to those policies,
- to ensure sufficient persons are employed by the service to carry out the functions of the service.

It is the responsibility of the Commission, in consultation with the Chief of Police, to prepare and review the business and budget plan, as well as a yearly plan for service provision.

In support of the Commission's oversight role, this report includes attachments that provide:

- A summary of the Commission's 2017 priorities and key initiatives,
- An overview of the key operating and strategic risks the Calgary Police Service faces,
- Finance & Audit committee terms of reference,
- Summary of the CPS 2016 external auditor reports.

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Stakeholder Engagement, Research and Communication

The Commission created this report in consultation with the Calgary Police Service.

Strategic Alignment

This report aligns with the City Audit Committee's governance responsibility to receive annual reports on matters of audit governance, including the organization's most recent annual financial statements, from the Calgary Police Commission.

Social, Environmental, Economic (External)

This report has been reviewed for alignment with the City of Calgary's Triple Bottom Line Policy Framework. No implications were identified.

Financial Capacity

Current and Future Operating Budget:

Not applicable to this report.

Current and Future Capital Budget:

Not applicable to this report.

Risk Assessment

This report has been completed in accordance with the City of Calgary's Integrated Risk Management Policy and Framework. There are no significant risks associated with this report.

REASON(S) FOR RECOMMENDATION(S):

This report responds to the City Audit Committee's reporting requirements of the Calgary Police Commission's Finance & Audit Committee and is intended for information only.

ATTACHMENT(S)

1. AC2017-0437 - Calgary Police Commission Report to City Audit Committee – June 2017
2. AC2017-0437 - Calgary Police Commission – CPS Organizational Risks - 2017
3. AC2017-0437 - Calgary Police Commission - Finance & Audit Committee Terms of Reference - 2017
4. AC2017-0437 - Calgary Police Commission - Governance Committee Terms of Reference – 2017
5. AC2017-0437 - Calgary Police Commission – Complaint Oversight Committee Terms of Reference – 2017
6. AC2017-0437 - Calgary Police Service Audit Plan 2016 - Deloitte
7. AC2017-0437 - Calgary Police Service Audit Results 2016 - Deloitte
8. AC2017-0437 - Calgary Police Service – Audited Financial Statements - December 31, 2016
9. AC2017-0437 - Calgary Police Commission Annual Report 2016